

**Comfort Lake-Forest Lake Watershed District
Treasurer's Report**

March 28, 2019

INCOME for the period		2/1/2019	to	2/28/2019			
Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
State of Minnesota (2018)	02/05/19	02/05/19	153.69	Invoice #2018-014	Reimbursement	ACH	1-000-3600
Rochon Corporation	02/19/19	02/19/19	14,000.00	Permit 18-023 financial Assurance - Grading and Alteration	Permit Fees	105422	3-002-A-2330
Rochon Corporation	02/19/19	02/19/19	37,500.00	Permit 18-023 financial Assurance - Stormwater Maintenance	Permit Fees	105423	3-002-A-2330
First State Wyoming - Savings	---	02/28/19	364.94	February Interest	Interest Income	---	1-000-3700
Total Income for period			\$52,018.63				

EXPENSES for the period		2/1/2019	to	2/28/2019			
Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Advanced Integrated Tech.	03/05/19	03/28/19	592.71	Telephone/Internet Expense	Telephone/Internet	5875	1-002-4240
Cintas	02/28/19	03/28/19	139.05	Utilities/Office Upkeep	Utilities	5876	1-002-4300
City of Forest Lake - Utility Billing Center	02/15/19	03/28/19	133.25	Utility Expense	Utilities	5877	1-002-4300
CliftonLarsonAllen LLP	02/28/19	03/28/19	800.00	Accounting Services	Audit & Accounting	5878	1-004-4330
Emmons & Olivier Resources	03/12/19	03/28/19	24,783.45	Engineering Expense	Engineering Expense	5879	Various
Rachael Funke	03/15/19	03/28/19	216.25	Staff Expense	Staff Expenses	5880	1-002-4320
HealthPartners	03/06/19	03/28/19	761.39	Employee Benefits	Benefits	5881	1-003-4110
Metro Sales Inc.	02/18/19	03/28/19	444.00	Equipment Purchase/Rental/Lease	Equipment Purchase/Rental	5882	1-002-4635
Principal Life Insurance Company	02/15/19	03/28/19	237.24	Employee Benefits	Benefits	5883	1-003-4110
494 Properties, LLC	03/01/19	03/28/19	2,543.57	Office Rental Space	Office Rental Space	5884	1-002-4210
Rapid Press	02/22/19	03/28/19	4,673.00	Printing Expense	Printing	5885	3-005-A-4208
Redpath & Company	02/28/19	03/28/19	4,320.00	Accounting Services	Audit & Accounting	5886	1-004-4330
Smith Partners	02/28/19	03/28/19	2,897.53	Legal Fees	Legal Expense	5887	Various
Verizon Wireless	02/23/19	03/28/19	124.22	Computer Supplies/Software/IT Support	Computer Supplies	5888	3-011-20-B-4240
Washington Conservation District	02/28/19	03/28/19	8,514.91	Technical Assistance	Technical Assistance	5889	3-003-A-4560
Washington Conservation District	02/28/19	03/28/19	236.00	Monitoring Expense	Monitoring Expense	5889	3-003-A-4715

ELECTRONIC PAYMENTS:

February Wages/Taxes/Benefits	02/28/19	02/28/19	21,006.93	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Principal Financial	03/08/19	03/08/19	75.97	Employee Benefits	Benefits	EFT	1-003-4110
Xcel Energy	03/11/19	04/05/19	337.43	Utilities	Utilities	EFT	1-002-4300
Card Services	02/23/19	03/23/19	962.56	Credit Card Expense	Various	EFT	Various

Total Expenses for period	\$73,799.46
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Cash Balances	2/1/2019	Income	Expenses	Transfers	2/28/2019
Checking Account	88,878.57	-	85,612.02	-	3,266.55
Checking Account-Lake Area Bank*	324,568.08	0.00	23,922.42	-	300,645.66
Permit Savings-Lake Area Bank*	186,301.43	51,500.00	-	-	237,801.43
Savings Account*	726,246.07	518.63	319,000	-	407,764.70
Total Funds:	\$1,325,994.15	\$52,018.63	\$428,534.44	\$0.00	\$949,478.34

2019

FUND BALANCE	Fund Balance @ 12/31/18	Year-to-Date Income	Year-to-Date Expenditures	Fund Balance @ 2/28/19
General Fund	\$114,606.73	874.19	39,742.14	\$75,738.78
Program & Project Implementation	\$871,118.53	2,020.00	97,011.85	\$776,126.68
TOTAL DISTRICT FUND BALANCE	\$985,725.26	\$2,894.19	\$136,753.99	\$851,865.46

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
RECAP - AS OF FEBRUARY 28, 2019

Budget Category	Budget Item	2019 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE	ADMINISTRATION					
	REVENUE					
	TAX LEVY	190,000.00	-	-	(190,000.00)	0.00%
	OTHER (INTEREST)	2,000.00	364.94	874.19	(1,125.81)	43.71%
	TOTAL REVENUE:	\$192,000.00	\$364.94	\$874.19	(\$191,125.81)	0.46%
	EXPENSES:					
	GENERAL ADMINISTRATION	214,410.00	\$18,189.58	\$39,742.14	(174,667.86)	18.54%
	TOTAL EXPENDITURES:	\$214,410.00	\$18,189.58	\$39,742.14	(\$174,667.86)	18.54%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$22,410.00)	(\$17,824.64)	(\$38,867.95)	(\$16,457.95)	

PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	REVENUE					
	TAX LEVY	1,110,000.00	-	-	(1,110,000.00)	0.00%
	GRANT REVENUE	292,773.00	-	-	(292,773.00)	0.00%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	112,000.00	-	2,020.00	(109,980.00)	1.80%
	LOAN	900,000.00	-	-	(900,000.00)	0.00%
	TOTAL REVENUE:	\$2,414,773.00	-	\$2,020.00	(\$2,412,753.00)	0.08%
	EXPENSES:					
	PROGRAMS	1,101,899.00	44,519.82	84,293.72	(1,017,605.28)	7.65%
	PROJECTS	897,432.00	7,150.96	12,718.13	(884,713.87)	1.42%
	TOTAL EXPENDITURES:	\$1,999,331.00	\$51,670.78	\$97,011.85	(\$1,902,319.15)	4.85%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$415,442.00	(\$51,670.78)	(\$94,991.85)	(\$510,433.85)	

TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	1,300,000.00	-	-	(1,300,000.00)	0.00%
	GRANT REVENUE	292,773.00	-	-	(292,773.00)	0.00%
	OTHER (INCLUDES INTEREST)	114,000.00	364.94	2,894.19	(109,980.00)	2.54%
	LOAN	900,000.00	0.00	0.00	(900,000.00)	0.00%
	TOTAL REVENUE:	\$2,606,773.00	\$364.94	\$2,894.19	(\$2,602,753.00)	0.11%
	EXPENSES:					
	GENERAL ADMINISTRATION	214,410.00	18,189.58	39,742.14	(174,667.86)	18.54%
	PROGRAMS	1,101,899.00	44,519.82	84,293.72	(1,017,605.28)	7.65%
	PROJECTS	897,432.00	7,150.96	12,718.13	(884,713.87)	1.42%
	RESERVE CONTRIBUTION	379,852.00				0.00%
	TOTAL EXPENDITURES:	\$2,593,593.00	\$69,860.36	\$136,753.99	(\$2,076,987.01)	5.27%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$13,180.00	(\$69,495.42)	(\$133,859.80)	(\$525,765.99)	

THE "UNAUDITED" FUND BALANCE AS OF 2/28/19 IS \$851,865 WHICH IS A DECREASE IN FUND BALANCE OF \$133,859.80. IT IS COMMON WITH WATERSHED DISTRICTS TO HAVE A DECREASE IN FUND BALANCE FOR THE FIRST SIX MONTHS OF THE YEAR UNTIL THEY RECEIVE THEIR FIRST TAX LEVY SETTLEMENT IN JULY 2019.

**COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
 FUND BALANCE INCREASE/(DECREASE)
 FEBRUARY 28, 2019**

	<u>GENERAL FUND</u>	<u>PROGRAM & PROJECT IMPLEMENTATION</u>	<u>UNAUDITED TOTAL</u>
Unaudited Fund Balance @ 12/31/18:	114,606.73	871,118.53	985,725.26
Year-To-Date Revenue	874.19	2,020.00	2,894.19
Year-To-Date Expenses	39,742.14	97,011.85	136,753.99
Unaudited Fund Balance @ 02/28/19:	<u><u>\$75,738.78</u></u>	<u><u>\$776,126.68</u></u>	<u><u>\$851,865.46</u></u>
Increase/(Decrease) in Fund Balance:	<u><u>(\$38,867.95)</u></u>	<u><u>(\$94,991.85)</u></u>	<u><u>(\$133,859.80)</u></u>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF FEBRUARY 28, 2019

Budget Category	WMP Code	Budget Item	2018 Fund Balance	2019 Budget	Current Month Expenditures	Year-to-Date Expenditures	Encumbered Expenses	2019 Balances	2019 Grant Revenue
ADMINISTRATIVE	1001	BOARD ADMINISTRATION	-	39,265.00	\$100.00	\$4,483.00	-	34,782.00	-
	1002	GENERAL OFFICE EXPENSES	-	80,612.00	8,112.63	13,502.19	-	67,109.81	-
	1003	GENERAL ADMINISTRATIVE	-	53,533.00	1,955.33	3,631.83	-	49,901.17	-
	1004	PROFESSIONAL SERVICES	-	41,000.00	8,021.62	18,125.12	-	22,874.88	-
		TOTAL ADMINISTRATION EXPENSES		\$214,410.00	\$18,189.58	\$39,742.14	\$0.00	\$174,667.86	\$0.00
PROGRAMS	3000								
	3000	GENERAL PROGRAM DEVELOPMENT	-	30,614.00	3,920.46	5,988.09	-	24,625.91	-
	3001	DISTRICT RULES AND RULEMAKING	-	581.00	59.67	110.57	-	470.43	-
	3002	PERMITTING	-	166,032.00	6,554.44	13,495.96	-	152,536.04	-
	3003	MONITORING & DATA ASSESSMENT	-	247,794.00	10,988.02	12,348.37	-	235,445.63	-
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	-	84,180.00	787.71	5,607.00	-	78,573.00	-
	3005	EDUCATION AND OUTREACH	-	93,638.00	8,017.14	20,705.98	-	72,932.02	-
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	-	123,138.00	3,360.64	7,420.43	-	115,717.57	-
	3007	RESEARCH	-	9,166.00	336.26	788.47	-	8,377.53	-
	3008	MEASUREMENT OF PROGRESS	-	7,045.00	289.60	644.01	-	6,400.99	-
	3009	GRANT RESEARCH & PREPARATION	-	20,731.00	1,091.18	2,031.33	-	18,699.67	-
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	-	64,786.00	4,155.68	6,390.69	-	58,395.31	-
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	-	254,194.00	4,959.02	8,762.82	-	245,431.18	-
		TOTAL PROGRAM EXPENSES		\$1,101,899.00	\$44,519.82	\$84,293.72	\$0.00	\$1,017,605.28	\$0.00
PROJECTS	5000	PROJECTS							
	5000	GENERAL PROJECT DEVELOPMENT	-	\$47,097.00	3,548.25	4,170.04	-	42,926.96	-
	5200	LAKES	-	738,755.00	2,400.35	4,538.32	-	734,216.68	-
	5300	STREAMS	-	5,291.00	37.30	62.77	-	5,228.23	-
	5400	WETLANDS	-	77,732.00	619.98	2,238.38	-	75,493.62	-
	5500	UPLAND RESOURCES	-	-	-	-	-	-	-
	5600	GROUNDWATER	-	10,291.00	25.27	50.74	-	10,240.26	-
	5700	INTERAGENCY COMMUNICATION	-	10,872.00	61.88	138.26	-	10,733.74	-
	5800	INTERAGENCY COMMUNICATION	-	6,814.00	411.63	921.02	-	5,892.98	-
	5900	LAND ACQUISITION AND MANAGEMENT	-	581.00	46.30	598.60	-	(17.60)	-
		TOTAL PROJECTS EXPENSES	\$0	\$897,433.00	\$7,150.96	\$12,718.13	\$0.00	\$884,714.87	\$0.00
TOTAL	TOTALS:		\$0.00	\$2,213,742.00	\$69,860.36	\$136,753.99	\$0.00	\$2,076,988.01	\$0.00