

WASECA COUNTY SOIL & WATER
CONSERVATION DISTRICT
FINANCIAL STATEMENTS

as of
December 31, 2020

Waseca County Soil & Water Conservation District
Statement of Financial Position

As of December 31, 2020 and 2019

	Dec 31, 20	Dec 31, 19
ASSETS		
Current Assets		
Checking/Savings		
1000 · Cash and Investments	598,744.17	529,342.97
Total Checking/Savings	598,744.17	529,342.97
Other Current Assets		
1250 · Prepaid Expenses	4,202.25	1,749.01
Total Other Current Assets	4,202.25	1,749.01
Total Current Assets	602,946.42	531,091.98
Fixed Assets		
1300 · Equipment	79,226.00	79,226.00
1310 · Accumulated Depreciation	(79,226.00)	(79,226.00)
Total Fixed Assets	0.00	0.00
TOTAL ASSETS	602,946.42	531,091.98
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	0.00	823.00
Total Accounts Payable	0.00	823.00
Other Current Liabilities		
2100 · Payroll Accrual	628.74	5,477.08
2200 · Deferred Rev-CS Grants	22,657.69	26,538.04
2205 · Deferred Rev-Conservation Deliv	344.97	5,940.23
2260 · Deferred Rev-Buffer Law Grant	58,583.92	68,002.95
2280 · Deferred Revenue-Local Capacity	148,611.38	166,929.20
Total Other Current Liabilities	230,826.70	272,887.50
Total Current Liabilities	230,826.70	273,710.50
Total Liabilities	230,826.70	273,710.50
Equity		
3000 · Fund Balance	257,381.48	173,679.30
Net Income	114,738.24	83,702.18
Total Equity	372,119.72	257,381.48
TOTAL LIABILITIES & EQUITY	602,946.42	531,091.98

These statements are intended for management's use only.

Waseca County Soil & Water Conservation District
Statement of Activities

For the Month and YTD Ended December 31, 2020

	Dec 20	Jan - Dec 20
Income		
4000 · Intergovernmental		
4010 · County	0.00	111,682.83
4020 · State		
4021 · WCA	0.00	5,000.00
4022 · RIM Grant	0.00	5,846.00
4023 · Cost Share	0.00	345.17
4020 · State - Other	47,732.60	214,193.01
Total 4020 · State	47,732.60	225,384.18
4030 · Other Governments		
4033 · Technical Assistance	0.00	31,680.00
4036 · Other	0.00	500.00
Total 4030 · Other Governments	0.00	32,180.00
Total 4000 · Intergovernmental	47,732.60	369,247.01
4100 · Charges For Services		
4110 · Tree Income	0.00	18,240.25
Total 4100 · Charges For Services	0.00	18,240.25
4200 · Other Income		
4210 · Interest Income	49.11	666.16
4220 · Miscellaneous Income	0.00	735.00
4235 · LSCE Income	0.00	31,115.19
Total 4200 · Other Income	49.11	32,516.35
Total Income	47,781.71	420,003.61
Expense		
6000 · District Operations		
6010 · Personnel Services		
6011 · Supervisor Compensation	0.00	2,990.00
6012 · Employee Compensation	12,065.60	150,135.04
6013 · Payroll Taxes	923.02	12,075.62
6013.5 · HSA	849.99	11,049.87
6014 · PERA	904.92	11,556.06
6015 · Insurance	0.00	32,889.65
6016 · CREP Expense	0.00	22.69
6018 · Contract Labor	0.00	3,550.00
Total 6010 · Personnel Services	14,743.53	224,268.93
6020 · Other Services and Charges		
6021 · Property Rental	0.00	8,280.00
6023 · Truck Expense	159.47	1,838.00
6024 · Dues	0.00	5,785.75
6026 · Education	0.00	40.00
6027.5 · Supervisor Mileage	0.00	385.94
6028 · Employee Expense	0.00	21.28
6029 · Insurance	0.00	5,596.00
6030 · Postage	0.00	1,472.36
6033 · Accounting	250.00	5,800.00
6034 · Website	0.00	264.00
6035 · Mileage	33.35	92.58
6036 · Office Expense	0.00	354.78
6037 · Telephone Expense	130.04	904.69

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Waseca County Soil & Water Conservation District
Statement of Activities

For the Month and YTD Ended December 31, 2020

	Dec 20	Jan - Dec 20
6050 · Miscellaneous Expense	0.00	389.34
6051 · LSCE Expense	0.00	25,817.81
Total 6020 · Other Services and Charges	572.86	57,042.53
Total 6000 · District Operations	15,316.39	281,311.46
6100 · Project Expenditures		
6110 · District		
6111 · Tree Expense	0.00	12,282.14
6112 · Field Supplies	0.00	53.68
Total 6110 · District	0.00	12,335.82
6120 · State	0.00	10,797.39
6130 · Noncompliance Expense	0.00	600.00
6100 · Project Expenditures - Other	0.00	220.70
Total 6100 · Project Expenditures	0.00	23,953.91
Total Expense	15,316.39	305,265.37
Net Income	32,465.32	114,738.24

Waseca County Soil & Water Conservation District
Statement of Activities Comparison

For the YTD Ended December 31, 2020 and 2019

	Jan - Dec 20	Jan - Dec 19
Income		
4000 · Intergovernmental		
4010 · County	111,682.83	100,664.00
4020 · State		
4021 · WCA	5,000.00	5,000.00
4022 · RIM Grant	5,846.00	654.84
4023 · Cost Share	345.17	0.00
4020 · State - Other	214,193.01	200,701.00
	225,384.18	206,355.84
Total 4020 · State		
4030 · Other Governments		
4033 · Technical Assistance	31,680.00	0.00
4036 · Other	500.00	266.38
	32,180.00	266.38
Total 4030 · Other Governments		
Total 4000 · Intergovernmental	369,247.01	307,286.22
4100 · Charges For Services		
4110 · Tree Income	18,240.25	12,955.28
	18,240.25	12,955.28
Total 4100 · Charges For Services		
4200 · Other Income		
4210 · Interest Income	666.16	538.57
4220 · Miscellaneous Income	735.00	13,316.01
4235 · LSCE Income	31,115.19	0.00
4200 · Other Income - Other	0.00	500.00
	32,516.35	14,354.58
Total 4200 · Other Income		
Total Income	420,003.61	334,596.08
Expense		
6000 · District Operations		
6010 · Personnel Services		
6011 · Supervisor Compensation	2,990.00	4,825.00
6012 · Employee Compensation	150,135.04	143,201.52
6013 · Payroll Taxes	12,075.62	11,277.19
6013.5 · HSA	11,049.87	10,199.88
6014 · PERA	11,556.06	250.00
6015 · Insurance	32,889.65	24,718.30
6016 · CREP Expense	22.69	0.00
6017 · Vacation Accrual Adjustment	0.00	0.00
6018 · Contract Labor	3,550.00	3,319.00
	224,268.93	197,790.89
Total 6010 · Personnel Services		
6020 · Other Services and Charges		
6021 · Property Rental	8,280.00	7,315.00
6023 · Truck Expense	1,838.00	2,649.79
6024 · Dues	5,785.75	4,005.70
6026 · Education	40.00	790.85
6027.5 · Supervisor Mileage	385.94	1,900.54
6028 · Employee Expense	21.28	2,378.37
6029 · Insurance	5,596.00	3,436.00
6030 · Postage	1,472.36	981.10
6031 · Sales Tax	0.00	823.00
6033 · Accounting	5,800.00	3,056.00
6034 · Website	264.00	240.00

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Waseca County Soil & Water Conservation District
Statement of Activities Comparison

For the YTD Ended December 31, 2020 and 2019

	Jan - Dec 20	Jan - Dec 19
6035 · Mileage	92.58	613.39
6036 · Office Expense	354.78	196.70
6037 · Telephone Expense	904.69	884.15
6050 · Miscellaneous Expense	389.34	13,018.04
6051 · LSCE Expense	25,817.81	0.00
Total 6020 · Other Services and Charges	57,042.53	42,288.63
6090 · Capital Outlay		
6095 · Depreciation Expense	0.00	0.00
Total 6090 · Capital Outlay	0.00	0.00
Total 6000 · District Operations	281,311.46	240,079.52
6100 · Project Expenditures		
6110 · District		
6111 · Tree Expense	12,282.14	9,002.85
6112 · Field Supplies	53.68	856.40
Total 6110 · District	12,335.82	9,859.25
6120 · State	10,797.39	955.13
6130 · Noncompliance Expense	600.00	0.00
6100 · Project Expenditures - Other	220.70	0.00
Total 6100 · Project Expenditures	23,953.91	10,814.38
Total Expense	305,265.37	250,893.90
Net Income	114,738.24	83,702.18

