

WASECA COUNTY SOIL & WATER  
CONSERVATION DISTRICT  
FINANCIAL STATEMENTS

as of  
December 31, 2022

**Waseca County Soil & Water Conservation District**  
**Statement of Financial Position**

As of December 31, 2022 and 2021

	<u>Dec 31, 22</u>	<u>Dec 31, 21</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1000 · Cash and Investments	798,784.74	770,708.34
<b>Total Checking/Savings</b>	798,784.74	770,708.34
<b>Accounts Receivable</b>		
1201 · Accounts Receivable	23,139.80	115,699.00
<b>Total Accounts Receivable</b>	23,139.80	115,699.00
<b>Other Current Assets</b>		
1250 · Prepaid Expenses	600.00	849.99
<b>Total Other Current Assets</b>	600.00	849.99
<b>Total Current Assets</b>	822,524.54	887,257.33
<b>Fixed Assets</b>		
1300 · Equipment	79,226.00	79,226.00
1310 · Accumulated Depreciation	(79,226.00)	(79,226.00)
<b>Total Fixed Assets</b>	0.00	0.00
<b>TOTAL ASSETS</b>	<u>822,524.54</u>	<u>887,257.33</u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · Accounts Payable	0.00	1,732.00
<b>Total Accounts Payable</b>	0.00	1,732.00
<b>Other Current Liabilities</b>		
2100 · Payroll Accrual	1,142.91	1,527.22
2101 · Payroll Taxes	1,448.28	1,939.70
2200 · Deferred Rev-CS Grants	34,628.15	28,912.81
2205 · Deferred Rev-Conservation Deliv	1,255.87	18,986.00
2225 · Deferred Rev-LeSueur 1W1P	91,705.21	211,371.72
2260 · Deferred Rev-Buffer Law Grant	56,491.49	61,337.25
2280 · Deferred Revenue-Local Capacity	102,153.41	124,218.42
<b>Total Other Current Liabilities</b>	288,825.32	448,293.12
<b>Total Current Liabilities</b>	288,825.32	450,025.12
<b>Total Liabilities</b>	288,825.32	450,025.12
<b>Equity</b>		
3000 · Fund Balance	437,232.21	364,988.85
Net Income	96,467.01	72,243.36
<b>Total Equity</b>	533,699.22	437,232.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>822,524.54</u>	<u>887,257.33</u>

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, 2022

	Dec 22	Jan - Dec 22
<b>Income</b>		
4000 · Intergovernmental		
4010 · County	0.00	112,070.83
4020 · State		
4021 · WCA	0.00	5,000.00
4022 · RIM Grant	0.00	731.31
4020 · State - Other	62,804.98	335,716.96
<b>Total 4020 · State</b>	<b>62,804.98</b>	<b>341,448.27</b>
4030 · Other Governments		
4033 · Technical Assistance	0.00	11,823.50
4036 · Other	0.00	82.87
<b>Total 4030 · Other Governments</b>	<b>0.00</b>	<b>11,906.37</b>
<b>Total 4000 · Intergovernmental</b>	<b>62,804.98</b>	<b>465,425.47</b>
4100 · Charges For Services		
4110 · Tree Income	0.00	35,839.91
<b>Total 4100 · Charges For Services</b>	<b>0.00</b>	<b>35,839.91</b>
4200 · Other Income		
4210 · Interest Income	53.40	407.69
4220 · Miscellaneous Income	0.00	3,327.31
4235 · LSCE Income	0.00	42,181.91
<b>Total 4200 · Other Income</b>	<b>53.40</b>	<b>45,916.91</b>
<b>Total Income</b>	<b>62,858.38</b>	<b>547,182.29</b>
<b>Expense</b>		
6000 · District Operations		
6010 · Personnel Services		
6011 · Supervisor Compensation	0.00	4,230.00
6012 · Employee Compensation	18,053.69	166,925.25
6013 · Payroll Taxes	1,381.12	13,190.94
6013.5 · HSA	0.00	9,900.00
6014 · PERA	1,271.43	11,837.21
6015 · Insurance	0.00	21,860.82
6018 · Contract Labor	0.00	3,550.00
<b>Total 6010 · Personnel Services</b>	<b>20,706.24</b>	<b>231,494.22</b>
6020 · Other Services and Charges		
6023 · Truck Expense	0.00	1,328.44
6024 · Dues	1,000.00	8,533.19
6026 · Education	0.00	815.00
6027.5 · Supervisor Mileage	0.00	914.20
6028 · Employee Expense	0.00	1,806.71
6029 · Insurance	329.00	5,497.00
6030 · Postage	60.00	1,379.60
6032 · CREP	(993.12)	(5,758.91)
6033 · Accounting	250.00	6,274.00
6034 · Website	0.00	264.00
6035 · Mileage	0.00	104.13
6036 · Office Expense	0.00	284.19

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**Waseca County Soil & Water Conservation District**  
**Statement of Activities**

For the Month and YTD Ended December 31, 2022

	Dec 22	Jan - Dec 22
6037 · Telephone Expense	100.11	1,093.50
6050 · Miscellaneous Expense	7,519.90	10,323.41
<b>Total 6020 · Other Services and Charges</b>	<b>8,265.89</b>	<b>32,858.46</b>
<b>Total 6000 · District Operations</b>	<b>28,972.13</b>	<b>264,352.68</b>
<b>6100 · Project Expenditures</b>		
<b>6110 · District</b>		
6111 · Tree Expense	0.00	24,331.62
6112 · Field Supplies	0.00	489.37
<b>Total 6110 · District</b>	<b>0.00</b>	<b>24,820.99</b>
<b>6120 · State</b>		
6051 · LSCE Expense	0.00	34,402.19
6052 · LeSueur 1W1P Expense	19,836.71	115,933.09
6120 · State - Other	0.00	11,206.33
<b>Total 6120 · State</b>	<b>19,836.71</b>	<b>161,541.61</b>
<b>Total 6100 · Project Expenditures</b>	<b>19,836.71</b>	<b>186,362.60</b>
<b>Total Expense</b>	<b>48,808.84</b>	<b>450,715.28</b>
<b>Net Income</b>	<b>14,049.54</b>	<b>96,467.01</b>

**Waseca County Soil & Water Conservation District**  
**Statement of Activities Comparison**

For the YTD Ended December 31, 2022 and 2021

	Jan - Dec 22	Jan - Dec 21
<b>Income</b>		
4000 · Intergovernmental		
4010 · County	112,070.83	122,408.13
4020 · State		
4021 · WCA	5,000.00	4,585.39
4022 · RIM Grant	731.31	7,573.94
4020 · State - Other	335,716.96	191,516.13
<b>Total 4020 · State</b>	<b>341,448.27</b>	<b>203,675.46</b>
4030 · Other Governments		
4033 · Technical Assistance	11,823.50	31,680.00
4036 · Other	82.87	0.00
<b>Total 4030 · Other Governments</b>	<b>11,906.37</b>	<b>31,680.00</b>
<b>Total 4000 · Intergovernmental</b>	<b>465,425.47</b>	<b>357,763.59</b>
4100 · Charges For Services		
4110 · Tree Income	35,839.91	25,274.89
<b>Total 4100 · Charges For Services</b>	<b>35,839.91</b>	<b>25,274.89</b>
4200 · Other Income		
4210 · Interest Income	407.69	315.44
4220 · Miscellaneous Income	3,327.31	1,490.10
4235 · LSCE Income	42,181.91	13,179.00
4236 · LeSueur 1W1P Income	0.00	1,479.66
<b>Total 4200 · Other Income</b>	<b>45,916.91</b>	<b>16,464.20</b>
<b>Total Income</b>	<b>547,182.29</b>	<b>399,502.68</b>
<b>Expense</b>		
6000 · District Operations		
6010 · Personnel Services		
6011 · Supervisor Compensation	4,230.00	4,645.00
6012 · Employee Compensation	166,925.25	164,888.88
6013 · Payroll Taxes	13,190.94	13,371.73
6013.5 · HSA	9,900.00	10,199.88
6014 · PERA	11,837.21	12,773.88
6015 · Insurance	21,860.82	42,422.28
6017 · Vacation Accrual Adjustment	0.00	0.00
6018 · Contract Labor	3,550.00	3,550.00
6010 · Personnel Services - Other	0.00	236.00
<b>Total 6010 · Personnel Services</b>	<b>231,494.22</b>	<b>252,087.65</b>
6020 · Other Services and Charges		
6023 · Truck Expense	1,328.44	974.29
6024 · Dues	8,533.19	6,010.75
6026 · Education	815.00	1,024.72
6027.5 · Supervisor Mileage	914.20	869.56
6028 · Employee Expense	1,806.71	304.66
6029 · Insurance	5,497.00	5,431.00
6030 · Postage	1,379.60	1,286.78
6031 · Sales Tax	0.00	1,732.00
6032 · CREP	(5,758.91)	0.00
6033 · Accounting	6,274.00	5,900.00
6034 · Website	264.00	264.00
6035 · Mileage	104.13	197.74

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**Waseca County Soil & Water Conservation District**  
**Statement of Activities Comparison**

For the YTD Ended December 31, 2022 and 2021

	Jan - Dec 22	Jan - Dec 21
6036 · Office Expense	284.19	348.46
6037 · Telephone Expense	1,093.50	1,104.25
6050 · Miscellaneous Expense	10,323.41	411.10
Total 6020 · Other Services and Charges	32,858.46	25,859.31
Total 6000 · District Operations	264,352.68	277,946.96
6100 · Project Expenditures		
6110 · District		
6111 · Tree Expense	24,331.62	17,969.83
6112 · Field Supplies	489.37	542.61
Total 6110 · District	24,820.99	18,512.44
6120 · State		
6051 · LSCE Expense	34,402.19	12,613.53
6052 · LeSueur 1W1P Expense	115,933.09	17,168.79
6120 · State - Other	11,206.33	1,017.60
Total 6120 · State	161,541.61	30,799.92
Total 6100 · Project Expenditures	186,362.60	49,312.36
Total Expense	450,715.28	327,259.32
Net Income	96,467.01	72,243.36

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2022 CASH FLOW

Items Listed	Budgeted Amounts	Actual Bal/3rd Qtr	October	November	December	Actual
Beginning Monthly Balances			\$ 604,145.03	\$ 579,773.47	\$ 754,744.91	
<b>Income</b>						
County	\$ 105,675.00	\$ 59,233.33		\$ 52,837.50		\$ 112,070.83
State	\$ -	\$ 5,000.00	\$ 5,950.00			\$ 10,950.00
WCA	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00
Riparian Protection	\$ 5,000.00	\$ -				\$ -
State Cost Share/Technical	\$ 10,552.00	\$ 39,464.81		\$ 963.50		\$ 40,428.31
State General Serv/Conservation Del	\$ 18,986.00	\$ 37,972.00				\$ 37,972.00
1W1P		\$ 95,672.72			\$ 92,559.20	\$ 188,231.92
Easement Delivery	\$ 5,750.00	\$ -				\$ -
Flood Grant		\$ -				\$ -
Buffer Law	\$ 20,000.00	\$ 61,337.25		\$ 17,000.00		\$ 78,337.25
MASWCD		\$ 10,860.00				\$ 10,860.00
Local Capacity-CWF	\$ 103,870.00	\$ 125,605.42		\$ 122,520.00		\$ 248,125.42
Other-Noncompliance Payments		\$ -				\$ -
Other-(CREP, MCPA, RIM, GBERBA, etc)	\$ 12,074.00	\$ 8,778.18		\$ 1,075.99		\$ 9,854.17
Project Revenue-Trees	\$ 18,000.00	\$ 35,839.91				\$ 35,839.91
Interest	\$ 500.00	\$ 274.08	\$ 37.85	\$ 42.36	\$ 53.40	\$ 407.69
MCIT Dividend	\$ 500.00	\$ -		\$ 910.00		\$ 910.00
LSCE Income		\$ 42,181.91				\$ 42,181.91
Reserves	\$ 8,442.00	\$ -				\$ -
<b>Income Available /month</b>	<b>\$ 314,349.00</b>	<b>\$ 527,219.61</b>	<b>\$ 610,132.88</b>	<b>\$ 775,122.82</b>	<b>\$ 847,357.51</b>	<b>\$ 821,169.41</b>
<b>Expense</b>						
Supervisors	\$ 5,000.00	\$ 4,380.00	\$ 1,125.00	\$ -	\$ -	\$ 5,505.00
District Manager	\$ 82,831.00	\$ 59,017.60	\$ 6,379.20	\$ 6,379.20	\$ 9,568.80	\$ 81,344.80
Office Assistant	\$ 42,658.00	\$ 30,600.80	\$ 3,284.80	\$ 3,284.80	\$ 4,927.20	\$ 42,097.60
Technician	\$ 52,242.00	\$ 33,374.76	\$ 3,275.20	\$ 3,275.20	\$ 3,557.69	\$ 43,482.85
Employer pd Tax Qtr ( E & S )	\$ 13,596.00	\$ 9,744.07	\$ 1,075.91	\$ 989.84	\$ 1,381.12	\$ 13,190.94
H S A Monthly	\$ 10,200.00	\$ 7,250.01	\$ 900.00	\$ 900.00	\$ 600.00	\$ 9,650.01
PERA Monthly	\$ 13,330.00	\$ 9,224.49	\$ 970.44	\$ 370.85	\$ 1,271.43	\$ 11,837.21
Waseca County Ins-ded from payroll	\$ 39,000.00	\$ 17,012.46	\$ 7,591.65	\$ -	\$ -	\$ 24,604.11
Contract Services		\$ 3,550.00				\$ 3,550.00
SWCD Vehicle Expense	\$ 2,000.00	\$ 892.18	\$ 133.26	\$ 303.00		\$ 1,328.44
Dues	\$ 9,550.00	\$ 7,533.19			\$ 1,000.00	\$ 8,533.19
Edu & Promo	\$ 1,000.00	\$ 815.00				\$ 815.00
Supervisor Expense	\$ 700.00	\$ 909.29	\$ 257.13	\$ -		\$ 1,166.42
Employee Expense	\$ 1,000.00	\$ 894.80		\$ 1,016.04		\$ 1,910.84
MCIT	\$ 6,000.00	\$ 5,168.00			\$ 329.00	\$ 5,497.00
Postage	\$ 250.00	\$ 118.00				\$ 118.00
Calendar	\$ 1,200.00	\$ 1,201.60			\$ 60.00	\$ 1,261.60
Sales Tax		\$ 1,732.00				\$ 1,732.00
Accounting	\$ 3,000.00	\$ 2,250.00	\$ 250.00	\$ 3,400.00	\$ 250.00	\$ 6,150.00
Audit	\$ 3,500.00	\$ 124.00				\$ 124.00
Newsletter/Website	\$ 300.00	\$ -	\$ 264.00			\$ 264.00
Office Expense	\$ 500.00	\$ 284.19				\$ 284.19
Computer	\$ 250.00	\$ 88.26				\$ 88.26
Cell Phone Expense	\$ 1,200.00	\$ 704.78	\$ 100.24	\$ 100.11	\$ 100.11	\$ 1,005.24
Misc	\$ 2,000.00	\$ 2,675.20	\$ 55.44	\$ 72.87	\$ 7,519.90	\$ 10,323.41
LSCE Expense		\$ 34,342.19		\$ 60.00		\$ 34,402.19
1W1P		\$ 91,125.64	\$ 4,970.74		\$ 19,836.71	\$ 115,933.09
Supplies	\$ 300.00	\$ -				\$ -
Local Capacity-CWF		\$ -				\$ -
Tree Expense	\$ 14,000.00	\$ 23,724.62		\$ 607.00		\$ 24,331.62
Field Supplies	\$ 300.00	\$ 427.97	\$ 61.40			\$ 489.37
State	\$ 8,442.00	\$ 11,294.21	\$ 46.00			\$ 11,340.21
<b>Total Monthly Expenses</b>	<b>\$ 314,349.00</b>	<b>\$ 360,459.31</b>	<b>\$ 30,740.41</b>	<b>\$ 20,758.91</b>	<b>\$ 50,401.96</b>	<b>\$ 462,360.59</b>
Payroll Timing Adjustments			\$ 381.00	\$ 381.00	\$ 1,829.19	
<b>End of Month Cash Available</b>			<b>\$ 579,773.47</b>	<b>\$ 754,744.91</b>	<b>\$ 798,784.74</b>	<b>\$ 358,808.82</b>
<b>Checkbook Balance</b>			<b>\$ 579,773.47</b>	<b>\$ 754,744.91</b>	<b>\$ 798,784.74</b>	

Misc Explanations

Cake, Tech Ad, PIF Contract