



September 22, 2023

Mike Kinney
District Administrator
Comfort Lake-Forest Lake Watershed District
44 Lake Street South, Suite A
Forest Lake, Minnesota 55025

Dear Mike:

Enclosed please find the checks, Administrative and Program Budget Report and the Treasurer's Report for Comfort Lake-Forest Lake Watershed District for the one month and eight months ending August 31, 2023.

Please examine these statements and if you have any questions or need additional copies, please call me.

Sincerely,

REDPATH AND COMPANY, LLC.

A handwritten signature in black ink that reads "Mark Gibbs".

Mark C. Gibbs, CPA
Enclosure

Comfort Lake-Forest Lake Watershed District

Interim Financial Statements

August 31, 2023



4810 White Bear Parkway White Bear Lake, MN 55110 651.426.7000 www.redpathcpas.com

Redpath and Company is an independent member of HLB International, a world-wide organization of professional accounting firms.

COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
FUND BALANCE INCREASE/(DECREASE)
8/31/2023

	<u>GENERAL FUND</u>	<u>DEBT SERVICES</u>	<u>PROGRAM & PROJECT IMPLEMENTATION</u>	<u>TOTAL</u>
Fund Balance @ 12/31/22:	11,511.34	201,372.00	914,076.00	1,126,959.34
Year-To-Date Revenue	317,726.61	144,433.28	2,255,890.61	2,718,050.50
Year-To-Date Expenses	<u>379,374.55</u>	<u>75,000.00</u>	<u>2,491,261.78</u>	<u>2,945,636.33</u>
Fund Balance @ 08/31/23:	<u>(\$50,136.60)</u>	<u>\$270,805.28</u>	<u>\$678,704.83</u>	<u>\$899,373.51</u>
Increase/(Decrease) in Fund Balance:	<u>(\$61,647.94)</u>	<u>\$69,433.28</u>	<u>(\$235,371.17)</u>	<u>(\$227,585.83)</u>

CLFL Watershed District
Balance Sheet
August 31, 2023

ASSETS

Current Assets		
Checking-MidWestOne	\$2,501.78	
Checking-First Resource Bank	328,808.77	
Permit Savings-First Resource Bank	345,595.69	
MM Savings-First Resource Bank	1,388,704.45	
Taxes Receivable-Delinquent	2,471.25	
Pre-Paid Expense	13,902.17	
Escrows Receivable	25,581.72	
Taxes Receivable-Delinquent	16,871.25	
Total Current Assets		\$2,124,437.08
Property and Equipment		
Total Property and Equipment		-
Other Assets		
Total Other Assets		-
Total Assets		\$2,124,437.08

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$139,422.50	
Unavailable Revenue	4,683.29	
Deferred Revenue-Escrows	25,581.72	
Escrow Account	353,676.14	
Deferred Revenue	418,028.67	
Unavailable Revenue	283,671.25	
Total Current Liabilities		\$1,225,063.57
Long-Term Liabilities		
Total Long-Term Liabilities		-
Total Liabilities		\$1,225,063.57
Capital		
Fund Balance-General	11,511.34	
Fund Balance-Debt	201,372.00	
Fund Balance-Capital	914,076.00	
Net Income	(227,585.83)	
Total Capital		\$899,373.51
Total Liabilities & Capital		\$2,124,437.08

Comfort Lake-Forest Lake Watershed District
Treasurer's Report **September 28, 2023**

INCOME for the period **8/1/2023** **to** **8/31/2023**

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Jacob Trimble	08/03/23	08/03/23	10.00	Permit 23-016 Application Fee	Permit Revenue	5006	3-002-A-3400
Jacob Trimble	08/03/23	08/03/23	1,000.00	Permit 23-016 Deposit	Escrow Account	5006	3-002-A-2330
H&H Contractors	08/03/23	08/03/23	10.00	Permit 23-016 Application Fee	Permit Revenue	9069	3-002-A-3400
H&H Contractors	08/03/23	08/03/23	1,000.00	Permit 23-016 Deposit	Escrow Account	9069	3-002-A-2330
Gransmoore Homes Inc.	08/03/23	08/03/23	1,000.00	Permit 22-043 Deposit	Escrow Account	9508	3-002-A-2330
Brian Crooker & Wanda Weber	08/03/23	08/03/23	10.00	Permit 23-012 Application Fee	Permit Revenue	5346	3-002-A-3400
Brian Crooker & Wanda Weber	08/03/23	08/03/23	1,000.00	Permit 23-012 Deposit	Escrow Account	5346	3-002-A-2330
Lerfald Services	08/28/23	08/28/23	10.00	Permit 23-017 Application Fee	Permit Revenue	10503	3-002-A-3400
Lerfald Services	08/28/23	08/28/23	1,000.00	Permit 23-017 Deposit	Escrow Account	10503	3-002-A-2330
Lehman and Associates Painting	08/28/23	08/28/23	10.00	Permit 23-019 Application Fee	Permit Revenue	7066	3-002-A-3400
Lehman and Associates Painting	08/28/23	08/28/23	1,000.00	Permit 23-019 Deposit	Escrow Account	7066	3-002-A-2330
PMI Homes	08/28/23	08/28/23	10.00	Permit 23-021 Application Fee	Permit Revenue	15756	3-002-A-3400
PMI Homes	08/28/23	08/28/23	1,000.00	Permit 23-021 Deposit	Escrow Account	15756	3-002-A-2330
Dwell Well LLC.	08/28/23	08/28/23	10.00	Permit 23-020 Application Fee	Permit Revenue	75254	3-002-A-3400
Dwell Well LLC.	08/28/23	08/28/23	1,000.00	Permit 23-020 Deposit	Escrow Account	75254	3-002-A-2330
Innovative Resolutions LLC.	08/28/23	08/28/23	10.00	Permit 23-018 Application Fee	Permit Revenue	1705	3-002-A-3400
Innovative Resolutions LLC.	08/28/23	08/28/23	1,000.00	Permit 23-018 Deposit	Escrow Account	1705	3-002-A-2330
FPH Mories RE LLC.	08/28/23	08/28/23	5,000.00	Cash Escrow Permit 22-006	Escrow Account	1534	3-002-A-2330
Xcel Energy	08/28/23	08/28/23	15,500.00	Cash Escrow Permit 23-014	Escrow Account	1005016312	3-002-A-2330
MN DNR	08/29/23	08/29/23	8,000.00	Grant: CPL Shields Lake Shoreline Restoration Full Pmt	Grant Revenue	ACH	5-226-D-3300
* First Resource Bank-Permit Savings	---	08/31/23	---	Augst Interest	Interest Income	ACH	1-000-3700
First Resource Bank-MM Savings	---	08/31/23	4,508.73	Augst Interest	Interest Income	ACH	1-000-3700
Total Income for period			\$42,088.73				

EXPENSES for the period **8/1/2023** **to** **08/31/23**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
494 Properties	01/01/23	---	(\$3,031.50)	Jan Rent	Rent/Lease	8835V	1-002-4210
Nick Barry	03/01/23	---	(3,068.50)	Mar Rent	Rent/Lease	8871V	1-002-4210
Waste Management	08/03/23	---	(566.90)	Utilities	Utilities/Office Upkeep	9045V	3-011-20-C-4300
LRS	08/24/23	---	(339.92)	Utilities	Utilities/Office Upkeep	9059V	3-011-20-C-4300
44 Lake LLC.	08/31/23	09/28/23	1,885.00	September Rent	Rent/Lease	9046	1-002-4210
44 Lake LLC.	08/31/23	09/28/23	1,303.14	September Rent CAM	Rent/Lease	9046	1-002-4210
Chisago County Press	08/31/23	09/28/23	104.39	Legal Notices	Legal Notices	9047	5-228-D-4290
Connexus Energy	08/03/23	09/28/23	31.28	Utilities	Project Utilities	9048	5-228-C-4300
Nick Cota	09/06/23	09/28/23	498.91	Cost Share	BMP Cost Share/Incentive	9049	3-004-B-4780
David and Jodell Drews	09/18/23	09/28/23	696.56	Permit Closeout 22-021	Permits/Surties Payable	9050	3-002-A-2330
ECM Publishers, Inc.	08/17/23	09/28/23	207.00	Legal Notice	Legal Notices	9051	3-011-28-G-4290
Emmons & Olivier Resources, Inc.	09/15/23	09/28/23	30,006.86	September Engineering Expense	Engineering Expense	9052	Various
Forest Lake Burgers LLC.	09/18/23	09/28/23	5,618.44	Permit Closeout 23-006	Permits/Surties Payable	9053	3-002-A-2330
Hallberg Inc.	08/31/23	09/28/23	100.00	Supplies	Supplies - Field	9054	3-010-B-4201
Hallberg Inc.	08/31/23	09/28/23	70.00	Mini-Storage Rental	Rental/Lease	9054	1-002-4635
HealthPartners	08/09/23	09/28/23	4,295.98	Health Benefits	Benefits	9055	1-003-4110
Heims Lake Villas Owners Association	09/06/23	09/28/23	497.50	Cost Share	BMP Cost Share/Incentive	9056	3-004-B-4780
Kutak Rock LLP	09/12/23	09/28/23	2,500.00	Cost Share	BMP Cost Share/Incentive	9057	3-004-B-4780
Lang Builders, Inc.	09/18/23	09/28/23	477.23	Permit Closeout 22-004	Permits/Surties Payable	9058	3-002-A-2330
LRS	08/24/23	09/28/23	339.92	Utilities	Utilities/Office Upkeep	9059V	3-011-20-C-4300
Metropolitan Council Env. Services	09/14/23	09/28/23	1,809.50	Lab Analysis	Lab Expense	9060	3-003-A-4713
Metro Sales, Inc.	08/29/23	09/28/23	175.00	Equipment Purchase/Rental	Equipment Purchase/Rental	9061	1-002-4635
Metro Blooms	09/06/23	09/28/23	1,850.00	Public Education	Public Education	9062	3-005-A-4810
Parsell Photography	08/31/23	09/28/23	900.00	Professional Headshots	General Office Supplies	9063	1-002-4200
Peterson Companies, Inc.	09/06/23	09/28/23	52,250.00	Hwy 61 Pay Request 7	Contracted Services	9064	5-229-C-4337
PLM Lake & Land Mgmt. Inc.	07/26/23	09/28/23	3,391.16	Professional Services	Professional Services	9065	3-011-28-G-4335
Principal Life Insurance Company	09/16/23	09/28/23	713.71	Employee Benefits	Benefits	9066	1-003-4110
Rapid Press	08/28/23	09/28/23	9,383.37	Printing	Printing Expense	9067	3-005-A-4208
Redpath & Company	08/31/23	09/28/23	2,743.75	August Accounting & Payroll Services	Audit & Accounting	9068	1-004-4330
Regents of the University of MN	08/17/23	09/28/23	95.00	Lab Analysis	Lab Expense	9069	5-222-C-4713

EXPENSES for the period **8/1/2023** **to** **08/31/23**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Rymark	09/01/23	09/28/23	1,422.70	Computer Supplies/Software/Support	Computer Supplies/Software	9070	1-002-4203
Smith Partners, PLLP	08/31/23	09/28/23	6,858.40	August Legal Fees	Legal Expense	9071	1-004-4410
Velocity Telephone	09/18/23	09/28/23	276.10	Office Phones	Cell Phones/Office Phones	9072	1-002-4240
Voigt's Bus Companies	08/30/23	09/28/23	762.35	Professional Services	Professional Services	9073	3-005-A-4335
Washington Conservation District	08/16/23	09/28/23	4,604.91	Technical Assistance	Technical Assistance	9074	3-004-A-4560
Waste Management	09/06/23	09/28/23	149.96	Utilities	Utilities/Office Upkeep	9075	3-011-20-C-4300
League of MN Cities	09/01/23	09/28/23	2,221.00	Membership Dues	Insurance & Bonds	9076	1-003-4270
LRS	08/24/23	09/28/23	339.92	Utilities	Utilities/Office Upkeep	9077	3-011-20-C-4300
MN Department of Natural Resources	09/19/23	09/28/23	90.00	Professional Services	Professional Services	9078	3-009-A-4335
Waste Management	08/31/23	09/28/23	116.69	Utilities	Utilities/Office Upkeep	1027**	3-011-20-C-4300

ELECTRONIC PAYMENTS:

August Wages/Taxes/Benefits	08/31/23	08/31/23	73,317.04	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	08/07/23	08/07/23	781.55	Utilities	Utilities	EFT	1-002-4300
Xcel Energy	08/14/23	08/14/23	14.21	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Kinney	08/23/23	08/23/23	156.00	Credit Card Expense-Kinney	Various	EFT	Various
Card Services-Lindemyer	08/23/23	08/23/23	5,922.57	Credit Card Expense-Lindemyer	Various	EFT	Various
First Resource Bank-MM Savings	08/31/23	08/31/23	5.00	Paper Statement Fee	Bank Charges	EFT	1-002-4295
First Resource Bank-Checking	08/01/23	08/01/23	35.00	Stop Payment Fee	Bank Charges	EFT	1-002-4295
Midwest One Bank	07/31/23	07/31/23	5.00	Paper Statement Fee	Bank Charges	EFT	1-002-4295

Total Expenses for period **\$212,015.28**

Cash Balances	8/1/2023	Income	Expenses	Transfers	8/31/2023
Checking Account-MidWest One	\$2,506.78		\$5.00	-	\$2,501.78
Checking Account-First Resource Bank	538,386.36	-	211,888.59	-	326,497.77
* Permit Savings-First Resource Bank	380,959.32	\$31,580.00	-	(\$66,943.63)	345,595.69
MM Savings-First Resource Bank	1,309,373.78	12,508.73	121.69	66,943.63	1,388,704.45
Total Funds:	\$921,852.46	\$44,088.73	\$212,015.28	\$0.00	\$674,595.24

2023

FUND BALANCE	Fund Balance @12/31/22	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance @ 08/31/23
General Fund	\$11,511.34	\$317,726.61	\$379,374.55	(\$50,136.60)
Debt Services	201,372.00	144,433.28	75,000	270,805.28
Program & Project Implementation	914,076.00	2,255,890.61	2,491,261.78	678,704.83
Program & Project Loan Funds	-	986,603.67	-	986,603.67
TOTAL DISTRICT FUND BALANCE	\$1,126,959.34	\$3,704,654.17	2,945,636.33	\$1,885,977.18

* August statement not available for Permit Savings-First Resource Bank

** Check 1026 is from the First Resource Bank MM Savings account.

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 RECAP - AS OF AUGUST 31, 2023

Budget Category	Budget Item	2023 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE	ADMINISTRATION					
	REVENUE					
	TAX LEVY	\$258,200.00	-	313,789.32	\$55,589.32	121.53%
	OTHER (INTEREST)	5,000.00	717.50	3,937.29	(1,062.71)	78.75%
	TOTAL REVENUE:	\$263,200.00	\$717.50	\$317,726.61	\$54,526.61	120.72%
	EXPENSES:					
	GENERAL ADMINISTRATION	\$470,488.00	32,743.47	379,374.55	(\$91,113.45)	80.63%
	TOTAL EXPENDITURES:	\$470,488.00	\$32,743.47	\$379,374.55	(\$91,113.45)	80.63%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$207,288.00)	(\$32,025.97)	(\$61,647.94)	\$145,640.06	
	DEBT SERVICES FUND	DEBT SERVICES				
REVENUE						
TAX LEVY		\$350,000.00	-	140,582.91	(\$209,417.09)	40.17%
OTHER (INTEREST)		-	972.61	3,850.37	\$3,850.37	---
TOTAL REVENUE:		\$350,000.00	\$972.61	\$144,433.28	(\$205,566.72)	41.27%
EXPENSES:						
DEBT SERVICES FUND		\$150,000.00	-	75,000.00	(\$75,000.00)	50.00%
TOTAL EXPENDITURES:		\$150,000.00	-	75,000.00	(\$75,000.00)	50.00%
REVENUE OVER/(UNDER) EXPENDITURES:		\$200,000.00	\$972.61	\$69,433.28	(\$130,566.72)	
PROJECTS/PROGRAMS		PROJECTS/PROGRAMS				
	REVENUE					
	TAX LEVY	\$1,014,300.00	-	407,409.27	(\$606,890.73)	40.17%
	GRANT REVENUE	2,220,147.00	8,000.00	847,504.56	(1,372,642.44)	38.17%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	136,644.00	2,898.62	14,373.11	(122,270.89)	10.52%
	LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
	TOTAL REVENUE:	\$4,571,091.00	10,898.62	2,255,890.61	(\$2,315,200.39)	49.35%
	EXPENSES:					
	PROGRAMS	\$2,035,605.00	\$93,527.82	\$661,364.33	(\$1,374,240.67)	32.49%
	PROJECTS	2,288,596.00	85,686.79	1,829,897.45	(458,698.55)	79.96%
TOTAL EXPENDITURES:	\$4,324,201.00	\$179,214.61	\$2,491,261.78	(\$1,832,939.22)	57.61%	
REVENUE OVER/(UNDER) EXPENDITURES:	\$246,890.00	(\$168,315.99)	(\$235,371.17)	(\$482,261.17)		
TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	\$1,622,500.00	-	861,781.50	(\$760,718.50)	53.11%
	GRANT REVENUE	2,220,147.00	8,000.00	847,504.56	(1,372,642.44)	38.17%
	OTHER (INCLUDES INTEREST)	141,644.00	4,588.73	22,160.77	(119,483.23)	15.65%
	LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
	TOTAL REVENUE:	\$5,184,291.00	12,588.73	2,718,050.50	(\$2,466,240.50)	52.43%
	EXPENSES:					
	GENERAL ADMINISTRATION	470,488.00	32,743.47	379,374.55	(91,113.45)	80.63%
	DEBT SERVICES FUND	150,000.00	-	75,000.00	(75,000.00)	50.00%
PROGRAMS	2,035,605.00	93,527.82	661,364.33	(1,374,240.67)	32.49%	
PROJECTS	2,288,596.00	85,686.79	1,829,897.45	(458,698.55)	79.96%	
TOTAL EXPENDITURES:	\$4,944,689.00	\$211,958.08	\$2,945,636.33	(\$1,999,052.67)	59.57%	
REVENUE OVER/(UNDER) EXPENDITURES:	\$239,601.00	(\$199,369.35)	(\$227,585.83)	(\$467,187.83)		

THE FUND BALANCE AS OF 08/31/23 IS \$899,373.51 WHICH IS A DECREASE
 IN FUND BALANCE OF \$227,585.83 FROM 12/31/22.

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF AUGUST 31, 2023

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balances
ADMINISTRATIVE	1001	BOARD ADMINISTRATION	\$32,700.00	3,064.04	16,619.74	\$16,080.26
	1002	GENERAL OFFICE EXPENSES	99,767.00	\$2,637.03	\$82,040.35	17,726.65
	1003	GENERAL ADMINISTRATIVE	228,021.00	\$19,699.15	\$177,762.56	50,258.44
	1004	PROFESSIONAL SERVICES	110,000.00	\$7,343.25	\$102,951.90	7,048.10
		TOTAL ADMINISTRATION EXPENSES	\$470,488.00	\$32,743.47	\$379,374.55	\$91,113.45
DEBT SERVICES FUND	2000	CWP LOAN A PRINCIPAL REPAYMENT	\$150,000.00	\$0.00	\$75,000.00	\$75,000.00
		TOTAL DEBT SERVICES FUND	\$150,000.00	-	\$75,000.00	\$75,000.00
PROGRAMS	3000					
	3000	GENERAL PROGRAM DEVELOPMENT	\$12,559.00	\$1,113.65	\$5,463.29	\$7,095.71
	3001	DISTRICT RULES AND RULEMAKING	25,000.00	\$0.00	\$0.00	25,000.00
	3002	PERMITTING	225,433.00	21,984.40	149,645.90	75,787.10
	3003	MONITORING & DATA ASSESSMENT	184,229.00	11,047.12	126,792.62	57,436.38
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	192,553.00	6,879.55	22,574.82	169,978.18
	3005	EDUCATION AND OUTREACH	149,203.00	17,968.96	80,243.11	68,959.89
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	48,971.00	5,002.16	38,764.57	10,206.43
	3007	RESEARCH	9,559.00	613.65	19,938.29	(10,379.29)
	3008	MEASUREMENT OF PROGRESS	9,059.00	613.65	4,938.29	4,120.71
	3009	GRANT RESEARCH & PREPARATION	23,473.00	2,055.49	8,569.76	14,903.24
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	63,387.00	3,781.66	52,314.28	11,072.72
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	276,032.00	18,279.13	105,616.16	170,415.84
	3012	LAND ACQUISITION	806,471.00	3,574.75	41,564.93	764,906.07
	3013	WATERSHED PLANNING & RESILIENCY	9,679.00	613.65	4,938.31	4,740.69
	TOTAL PROGRAM EXPENSES	\$2,035,605.00	\$93,527.82	\$661,364.33	\$1,374,242.67	
PROJECTS	5000	PROJECTS				
	5000	GENERAL PROJECT DEVELOPMENT	\$112,793.00	\$7,243.74	\$65,659.32	\$47,133.68
	5100	FLOODPLAIN	77,676.00	1,840.87	17,437.72	60,238.28
	5200	LAKES	2,008,027.00	72,920.78	1,685,312.81	322,714.19
	5300	STREAMS	67,426.00	1,840.87	14,814.19	52,611.81
	5400	WETLANDS	15,117.00	1,227.22	9,875.91	5,241.09
	5500	UPLAND RESOURCES	-	0.00	31,859.75	(31,859.75)
	5600	GROUNDWATER	7,559.00	613.31	4,937.75	2,621.25
		TOTAL PROJECTS EXPENSES	\$2,288,596.00	\$85,686.79	\$1,829,897.45	\$458,700.55
TOTAL	TOTALS:		\$4,944,689.00	\$211,958.08	\$2,945,636.33	\$1,999,056.67

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF AUGUST 31, 2023

Budget Category	Account Number	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
ADMINISTRATIVE		1001	Board Administration				
	1-001-4000		Managers Per Diem	30,000.00	2,750.00	15,625.00	14,375.00
	1-001-4010		Manager Expenses	1,200.00	314.04	314.04	885.96
	1-001-4265		Managers Training/Conferences	1,500.00	-	680.70	819.30
			TOTAL BOARD ADMINISTRATION	\$32,700.00	3,064.04	16,619.74	\$16,080.26
		1002	General Office Expenses				
	1-002-4240		Cell Phone/office phone/internet/Web Hosting	11,547.00	865.11	7,042.50	4,504.50
	1-002-4203		Computer Supplies/Software/IT Support	23,500.00	1,518.86	26,529.37	(3,029.37)
	1-002-4635		Copier (lease)	3,000.00	245.00	2,958.30	41.70
	1-002-4200		General Office/Meeting Supplies	2,500.00	1,561.58	6,843.04	(4,343.04)
	1-002-4245		Dues/Fees/subscriptions	1,900.00	76.36	712.53	1,187.47
	1-002-4265		Conferences & Workshops/Staff Training & Education	11,000.00	-	2,975.21	8,024.79
	1-002-4320		Staff Expenses/Travel (Mileage)	700.00	323.72	416.56	283.44
	1-002-4280		Postage	900.00	118.80	190.45	709.55
	1-002-4290		Notices	200.00	43.70	44.84	155.16
	1-002-4210		Office Space (Rent)	37,020.00	(2,911.86)	28,260.34	8,759.66
	1-002-4220		Office Improvements/Furniture & Fixtures	500.00	-	-	500.00
	1-002-4300		Utilities/Office Upkeep	7,000.00	795.76	6,067.21	932.79
			TOTAL OFFICE EXPENSES	\$99,767.00	\$2,637.03	\$82,040.35	\$17,726.65
		1003	General Administration				
	1-003-4100		Salary/Benefits General Admin	196,521.00	19,699.15	143,189.56	53,331.44
	1-003-4330		Annual Audit	9,500.00	-	5,078.00	4,422.00
	1-003-4245		MAWD Dues	6,000.00	-	5,776.00	224.00
	1-003-4270		Insurance (LMCIT & Workers Comp)	16,000.00	-	23,719.00	(7,719.00)
			TOTAL GENERAL ADMINISTRATIVE	\$228,021.00	\$19,699.15	\$177,762.56	\$50,258.44
PROFESSIONAL SERVICES		1004	Professional Services				
	1-004-4330		CPA/bookkeeping	40,000.00	3,044.95	41,110.73	(1,110.73)
	1-004-4337		Consultant/Professional Services	20,000.00	-	19,403.75	596.25
	1-004-4500		Consulting Engineer	10,000.00	750.00	6,969.00	3,031.00
	1-004-4410		Legal	40,000.00	3,548.30	35,468.42	4,531.58
			TOTAL PROFESSIONAL SERVICES	\$110,000.00	\$7,343.25	\$102,951.90	\$7,048.10
All Administrative/Professional				\$470,488.00	32,743.47	379,374.55	\$91,113.45

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF AUGUST 31, 2023**

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	2000	Debt Services Fund	\$150,000.00	\$0.00	\$75,000.00	\$75,000.00
	2000-A	CWP Loan A Principal Repayment	150,000.00	-	75,000.00	75,000.00
		TOTAL DEBT SERVICES	\$150,000.00	\$0.00	\$75,000.00	\$75,000.00

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF AUGUST 31, 2023**

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	3000	General Program Development	\$12,559.00	\$1,113.65	\$5,463.29	\$7,095.71
	3000-4100	Staff Management/Coordination	7,559.00	613.65	4,938.29	2,620.71
	3000-A	General Program Development	5,000.00	500.00	525.00	4,475.00
	3001	District Rules and Rulemaking	\$25,000.00	\$0.00	\$0.00	\$25,000.00
	3001-B	Rule Implementation Review	25,000.00	-	-	25,000.00
	3002	Permitting	\$225,433.00	\$21,984.40	\$149,645.90	\$75,787.10
	3002-4100	Staff Management/Coordination	151,170.00	12,272.17	98,759.18	52,410.82
	3002-A	Ongoing Initiatives	72,141.00	9,712.23	50,886.72	21,254.28
	3002-B	Volume Banking Program Oversight	1,061.00	-	-	1,061.00
	3002-C	Wetland Banking Program Oversight	1,061.00	-	-	1,061.00
	3003	Monitoring & Data Assessment	\$184,229.00	\$11,047.12	\$126,792.62	\$57,436.38
	3003-4100	Staff Management/Coordination	75,585.00	6,136.09	49,379.61	26,205.39
	3003-A	Ongoing Initiatives	10,609.00	2,650.09	39,935.52	(29,326.52)
	3003-B	Stream Monitoring	60,000.00	2,235.94	36,903.26	23,096.74
	3003-C	Lake Monitoring	20,000.00	25.00	574.23	19,425.77
	3003-D	Wetland Monitoring	10,609.00	-	-	10,609.00
	3003-E	Groundwater Monitoring	7,426.00	-	-	7,426.00
	3004	Non-Point Source Pollution Abatement Grant (cost-share)	\$192,553.00	\$6,879.55	\$22,574.82	\$169,978.18
	3004-4100	Staff Management/Coordination	15,117.00	1,227.22	9,880.43	5,236.57
	3004-A	Ongoing Initiatives	30,609.00	4,604.91	11,646.97	18,962.03
	3004-B	Residential Landowner Grant	50,000.00	1,047.42	1,047.42	48,952.58
	3004-C	Agricultural and Rural BMP Incentives/Cost-Share	21,827.00	-	-	21,827.00
	3004-D	Commercial/Community Grant	75,000.00	-	-	75,000.00
	3005	Education and Outreach	\$149,203.00	\$17,968.96	\$80,243.11	\$68,959.89
	3005-4100	Staff Management/Coordination	75,585.00	6,136.69	50,867.85	24,717.15
	3005-A	Ongoing initiatives / EMWREP participation	63,045.00	11,832.27	27,375.26	35,669.74
	3005-B	Standard Project Signage	7,073.00	-	-	7,073.00
	3005-C	Local student engagement/Chisago Co Children's Water Festival	3,500.00	-	2,000.00	1,500.00
	3006	Technical Resource Sharing + Interagency Communication	\$48,971.00	\$5,002.16	\$38,764.57	\$10,206.43
	3006-4100	Staff Management/Coordination	45,351.00	4,915.66	30,894.82	14,456.18
	3006-A	Ongoing Initiatives (Miscellaneous Projects)	1,000.00	-	1,863.00	(863.00)
	3006-C	Geographic Information Systems (GIS)	2,120.00	-	240.00	1,880.00
	3006-D	District Web Mapper	500.00	86.50	5,766.75	(5,266.75)
	3007	Research	\$9,559.00	\$613.65	\$19,938.29	(\$10,379.29)
	3007-4100	Staff Management/Coordination	7,559.00	613.65	4,938.29	2,620.71
	3007-A	Ongoing Initiatives	2,000.00	-	15,000.00	(13,000.00)

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF AUGUST 31, 2023**

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	3008	Measurement of Progress	\$9,059.00	\$613.65	\$4,938.29	\$4,120.71
	3008-4100	Staff Management/Coordination	7,559.00	613.65	4,938.29	2,620.71
	3008-A	Ongoing Initiatives	1,500.00	-	-	1,500.00
	3009	Grant Research and Preparation	\$23,473.00	\$2,055.49	\$8,569.76	\$14,903.24
	3009-4100	Staff Management/Coordination	7,559.00	613.65	4,938.29	2,620.71
	3009-A	Ongoing Initiatives	15,914.00	1,441.84	3,631.47	12,282.53
	3010	Operation & Maintenance - District Wide	\$63,387.00	\$3,781.66	\$52,314.28	\$11,072.72
	3010-4100	Staff Management/Coordination	45,351.00	3,681.66	29,627.81	15,723.19
	3010-A	Ongoing Initiatives	0.00	100.00	21,528.46	(21,528.46)
	3010-B	Annual Recurring Operations & Maintenance	2,122.00	-	1,158.01	963.99
	3010-C	Unplanned Major Maintenance	15,914.00	-	-	15,914.00
	3011	Aquatic Invasive Species (AIS) Management	\$276,032.00	\$18,279.13	\$105,616.16	\$170,415.84
	3011-4100	Staff Management/Coordination	60,468.00	4,908.63	39,501.73	20,966.27
	3011-20-A	(District-Wide) Comprehensive Plan and Policy Development	10,000.00	-	1,424.89	8,575.11
	3011-20-B	(District-Wide) Watercraft Inspections	74,854.00	10,872.37	41,438.41	33,415.59
	3011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	1,236.00	39.37	6,999.62	(5,763.62)
	3011-20-D	(District-Wide) AIS Early Detection and Rapid Response	1,030.00	-	-	1,030.00
	3011-20-E	(District-Wide) Invasive Species Control Pilot Projects	1,030.00	-	-	1,030.00
	3011-21-G	(Moody) AIS Management	1,500.00	26.40	26.40	1,473.60
	2011-22-F	(Bone) Point-Intercept Macrophyte Survey	2,400.00	-	-	2,400.00
	3011-22-G	(Bone) AIS Management	6,000.00	-	-	6,000.00
	3011-26-G	(Shields) AIS Management	3,000.00	-	715.31	2,284.69
	3011-26-H	(Shields) Common Carp Management	2,000.00	-	-	2,000.00
	3011-27-G	(Keewahtin) AIS Management	800.00	-	-	800.00
	3011-28-F	(Forest) Point-Intercept Macrophyte Survey	4,000.00	-	-	4,000.00
	3011-28-G	(Forest) AIS Managaement	93,714.00	2,432.36	15,509.80	78,204.20
	3011-28-H	(Forest) Common Carp Management	10,000.00	-	-	10,000.00
	3011-29-G	(Comfort) AIS Management	4,000.00	-	-	4,000.00
	3012	Land Acquisition	\$806,471.00	\$3,574.75	\$41,564.93	\$764,906.07
	3012-4100	Staff Management/Coordination	7,559.00	613.65	4,938.27	2,620.73
	3012-A	Ongoing Initiatives	798,912.00	2,961.10	36,626.66	762,285.34
	3013	Watershed Planning & Resiliency	\$9,679.00	\$613.65	\$4,938.31	\$4,740.69
	3013-4100	Staff Management/Coordination	7,559.00	613.65	4,938.31	2,620.69
	3013-C	Emergency Response Plan	2,120.00	-	-	2,120.00
		TOTAL PROGRAMS BUDGET	\$2,035,605.00	\$93,527.82	\$661,364.33	\$1,374,240.67

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT

AS OF AUGUST 31, 2023

Budget Category	Account Number	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	5-000		General Project Development	\$112,793.00	\$7,243.74	\$65,659.32	\$47,133.68
		5000	Staff Management/Coordination	37,793.00	3,068.09	24,690.13	13,102.87
		5000-A	Consultants and Expenses	75,000.00	4,175.65	40,969.19	34,030.81
	5-100		FLOODPLAIN	\$77,676.00	\$1,840.87	\$17,437.72	\$60,238.28
		5100-4100	Staff Management/Coordination	22,676.00	1,840.87	14,814.22	7,861.78
		5120-A	Volume Control Facility Implementation	40,000.00	-	2,623.50	37,376.50
		5120-B	Greenway Corridor Visioning & Assessment	15,000.00	-	-	15,000.00
	5-200	5200	Lakes	\$2,008,027.00	\$72,920.78	1,685,312.81	322,714.19
		5200-4100	Staff Management/Coordination	68,027.00	5,522.35	44,685.21	23,341.79
		5221-B	(Moody) Diagnostic Study Implementation	40,000.00	4,749.53	35,720.23	4,279.77
		5221-E	(Moody) SWA Implementation	10,000.00	1,087.80	1,087.80	8,912.20
		5222-C	(Bone) NE Legacy Wetland Restoration	-	95.00	620.50	(620.50)
		5222-D	(Bone) SWA Implementation	10,000.00	-	129.75	9,870.25
		5224-A	(School) Agricultural BMP Implementation	40,000.00	-	429.75	39,570.25
		5225-C	(Comfort) Heath Avenue Outlet Stormwater Mgmt.	60,000.00	-	34,388.25	25,611.75
		5225-D	(Comfort) Internal Load Management	60,000.00	-	-	60,000.00
		5226-D	(Shields) Shoreline Restoration	10,000.00	-	6,295.44	3,704.56
		5227-A		-	1,083.00	1,083.00	(1,083.00)
		5228-B	(Forest) Diagnostic Study Update Implementation	30,000.00	-	-	30,000.00
		5228-C	(Forest) CR-50 Iron Enhanced Sand Filter	350,000.00	1,149.86	284,400.81	65,599.19
		5228-D	(Forest) WJD-6 Implementation (Wetland)	30,000.00	2,928.69	32,462.08	(2,462.08)
		5228-F	(Forest) Internal Load Management	300,000.00	4,054.55	19,167.28	280,832.72
		5229-C	(Comfort) Tax Forfeit Wetland Restoration	1,000,000.00	52,250.00	1,224,842.71	(224,842.71)
	5-300	5300	Streams	\$67,426.00	\$1,840.87	\$14,814.19	\$52,611.81
		5300-4100	Staff Management/Coordination	22,676.00	1,840.87	14,814.19	7,861.81
		5341-A	(BBSLC Tributary) Diagnostic Study Implementation	44,750.00	-	-	44,750.00
	5-400	5400	Wetlands	\$15,117.00	\$1,227.22	\$9,875.91	\$5,241.09
		5400-4100	Staff Management/Coordination	15,117.00	1,227.22	9,875.91	5,241.09
	5-500	5500	Upland Resources	-	\$0.00	\$31,859.75	(\$31,859.75)
		5520-B	Natural Resources Inventory & Prioritization	-	-	31,859.75	(31,859.75)
	5-600	5600	Groundwater	\$7,559.00	\$613.31	\$4,937.75	\$2,621.25
		5600-4100	Staff Management/Coordination	7,559.00	613.31	\$4,937.75	2,621.25
			TOTAL CAPITAL PROJECTS:	\$2,288,596.00	\$85,686.79	\$1,829,897.45	\$458,698.55