



November 9, 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 ten months ending October 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 C. Gibbs".

Mark C. Gibbs, CPA  
Enclosure

Comfort Lake-Forest Lake Watershed District

## **Interim Financial Statements**

*October 31, 2023*



4810 White Bear Parkway White Bear Lake, MN 55110 651.426.7000 [www.redpathcpas.com](http://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)**  
**10/31/2023**

	<u>GENERAL FUND</u>	<u>DEBT SERVICES</u>	<u>PROGRAM &amp; 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	320,805.01	147,179.40	2,512,121.80	2,980,106.21
Year-To-Date Expenses	<u>474,286.84</u>	<u>150,000.00</u>	<u>3,050,595.17</u>	<u>3,674,882.01</u>
<b>Fund Balance @ 10/31/23:</b>	<b><u>(\$141,970.49)</u></b>	<b><u>\$198,551.40</u></b>	<b><u>\$375,602.63</u></b>	<b><u>\$432,183.54</u></b>
<b>Increase/(Decrease) in Fund Balance:</b>	<b><u>(\$153,481.83)</u></b>	<b><u>(\$2,820.60)</u></b>	<b><u>(\$538,473.37)</u></b>	<b><u>(\$694,775.80)</u></b>

CLFL Watershed District  
Balance Sheet  
October 31, 2023

ASSETS

Current Assets		
Checking-MidWestOne	\$2,491.78	
Checking-First Resource Bank	61,645.94	
Permit Savings-First Resource Bank	374,880.82	
MM Savings-First Resource Bank	956,617.07	
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		\$1,454,462.00
Property and Equipment		
Total Property and Equipment		-
Other Assets		
Total Other Assets		-
Total Assets		\$1,454,462.00

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$170,752.56	
Unavailable Revenue	4,683.29	
Deferred Revenue-Escrows	25,581.72	
Escrow Account	367,773.96	
Deferred Revenue	405,877.61	
Unavailable Revenue	47,609.35	
Total Current Liabilities		\$1,022,278.49
Long-Term Liabilities		
Total Long-Term Liabilities		-
Total Liabilities		\$1,022,278.49
Capital		
Fund Balance-General	11,511.34	
Fund Balance-Debt	201,372.00	
Fund Balance-Capital	914,076.00	
Net Income	(694,775.83)	
Total Capital		\$432,183.51
Total Liabilities & Capital		\$1,454,462.00

**Comfort Lake-Forest Lake Watershed District**  
**Treasurer's Report** **November 16, 2023**

**INCOME for the period** **10/1/2023** **to** **10/31/2023**

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
New Energy Equity LLC	10/04/23	10/04/23	10.00	Permit Application Fee	Permit Revenue	1575	3-002-A-3400
New Energy Equity LLC	10/04/23	10/04/23	1,500.00	Permit Deposit	Permits/Sureties Payable	1575	3-002-A-2330
League of MN Cities	10/11/23	10/11/23	1,050.00	Insurance Payment	Computer Supplies/Software	308021175	1-002-4203
Dawn Wessels	10/16/23	10/16/23	10.00	Permit Application Fee	Permit Revenue	6797	3-002-A-3400
Dawn Wessels	10/16/23	10/16/23	1,000.00	Permit Deposit	Permits/Sureties Payable	6797	3-002-A-2330
Larry Reese	10/27/23	10/27/23	5,000.00	Permit Escrow	Permits/Sureties Payable	11889	3-002-A-2330
MN State	10/30/23	10/30/23	1,052.55	Ag Market Value Credit	Market Value Credit	ACH	1-000-3200
First Resource Bank-Permit Escrow Savings	---	10/31/23	1,289.60	October Interest	Interest Income	ACH	1-000-3700
First Resource Bank-Capitol Savings	---	10/31/23	4,641.51	October Interest	Interest Income	ACH	1-000-3700
<b>Total Income for period</b>			<b>\$15,553.66</b>				

**EXPENSES for the period** **10/1/2023** **to** **10/31/23**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
44 Lake LLC.	10/30/23	11/16/23	1,885.00	November Rent	Rent/Lease	9100	1-002-4210
44 Lake LLC.	10/30/23	11/16/23	1,303.14	November Rent CAM	Rent/Lease	9100	1-002-4210
Apex Contracting	11/06/23	11/16/23	2,173.31	Permit 21-002	Permits/Sureties Payable	9101	3-002-A-2330
Career Enhancement Options, Inc.	11/06/23	11/16/23	11,350.00	Professional Services	Professional Services	9102	1-004-4337
Jeff Dahlin	10/01/23	11/16/23	1,013.33	Ag Incentive	BMP Cost-Share/Incentive	9103	3-004-C-4780
Joel R. Dahlin	10/01/23	11/16/23	1,013.33	Ag Incentive	BMP Cost-Share/Incentive	9104	3-004-C-4780
Dresel Contracting, Inc.	11/02/23	11/16/23	20,781.95	Contracted Services	Contracted Services	9105	5-228-C-4337
Emmons & Olivier Resources, Inc.	10/13/23	11/16/23	25,336.70	October Engineering Expense	Engineering Expense	9106	Various
Lori J. Farber	10/01/23	11/16/23	1,013.33	Ag Incentive	BMP Cost-Share/Incentive	9107	3-004-C-4780
Hallberg Inc.	10/31/23	11/16/23	100.00	Supplies	Supplies - Field	9108	3-010-B-4201
Hallberg Inc.	10/31/23	11/16/23	70.00	Mini-Storage Rental	Rental/Lease	9108	1-002-4635
MN Pollution Control Agency	11/01/23	11/16/23	75,000.00	Loan Repayment	Loan Repayment	9109	2-000-A-4910
Office of the Secretary of State	11/01/23	11/16/23	120.00	Dues/Fees/Subscriptions	Dues/Fees/Subscriptions	9110	1-002-42245
PLM Lake & Land Mgmt. Inc.	09/27/23	11/16/23	3,600.00	Professional Services	Professional Services	9111	3-011-28-G-4335
Rapid Press	11/07/23	11/16/23	175.00	Printing	Printing	9112	3-005-A-4208
Redpath & Company	10/30/23	11/16/23	3,174.00	October Accounting & Payroll Services	Audit & Accounting	9113	1-004-4330
Rymark	11/01/23	11/16/23	1,387.31	Computer Supplies/Software/Support	Computer Supplies/Software	9114	1-002-4203
Smith Partners, PLLP	10/31/23	11/16/23	3,522.40	October Legal Fees	Legal Expense	9115	1-004-4410
TK Images	10/29/23	11/16/23	856.00	Professional Services	Professional Services	9116	5-228-F-4335
Washington Conservation District	10/17/23	11/16/23	6,201.33	Technical Assistance	BMP Cost-Share/Tech Assistance	9117	3-004-A-4560
WSB	10/05/23	11/16/23	2,440.00	Contracted Services	Contracted Services	9118	3-011-28-H-4337
<b>Total Checks</b>			<b>\$162,516.13</b>				

**ELECTRONIC PAYMENTS:**

October Wages/Taxes/Benefits	10/31/23	10/31/23	50,100.54	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	10/04/23	10/04/23	607.30	Utilities	Utilities	EFT	1-002-4300
Xcel Energy	10/12/23	10/12/23	14.21	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Kinney	10/10/23	10/10/23	3,059.19	Credit Card Expense-Kinney	Various	EFT	Various
Card Services-Eineichner	10/10/23	10/10/23	112.38	Credit Card Expense-Lindemyer	Various	EFT	Various
Card Services-Lindemyer	10/10/23	10/10/23	125.66	Credit Card Expense-Lindemyer	Various	EFT	Various
HealthPartners	11/01/23	11/01/23	3,379.00	Health Benefits	Benefits	EFT	1-003-4110
Principal Life Insurance Company	10/25/23	10/25/23	938.69	Employee Benefits	Benefits	EFT	1-003-4110

**Total Expenses for period** **\$220,853.10**

Cash Balances	10/1/2023	Income	Outflow	Transfers	10/31/2023
MidWest One Checking Account-446	\$2,496.78	-	\$5.00	-	\$2,491.78
FRB Business Checking-0507	99,238.34	-	479,792.40	\$505,877.81	125,323.75
FRB Permit Escrow Savings-6386	365,021.22	\$9,859.60	-	(63,677.81)	311,203.01
FRB Capital Savings-5831	1,393,123.01	5,694.06	-	(442,200.00)	956,617.07
<b>Total Funds:</b>	<b>\$1,859,879.35</b>	<b>\$15,553.66</b>	<b>\$479,797.40</b>	<b>\$0.00</b>	<b>\$1,395,635.61</b>

\* Includes 11/01 Transfer

2023

FUND BALANCE	Fund Balance @12/31/22	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance @ 10/31/23
General Fund	\$11,511.34	\$320,805.01	\$474,286.84	(\$141,970.49)
Debt Services	201,372.00	147,179.40	150,000.00	198,551.40
Program & Project Implementation	914,076.00	2,512,121.80	3,050,595.17	375,602.63
Program & Project Loan Funds	-	986,603.67	-	986,603.67
<b>TOTAL DISTRICT FUND BALANCE</b>	<b>\$1,126,959.34</b>	<b>\$3,966,709.88</b>	<b>3,674,882.01</b>	<b>\$1,418,787.21</b>

\* November 1st transfer of \$63,677.81 from Permit Escrow Savings included in total.

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
 RECAP - AS OF OCTOBER 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	1,996.41	7,015.69	2,015.69	140.31%
	<b>TOTAL REVENUE:</b>	<b>\$263,200.00</b>	<b>\$1,996.41</b>	<b>\$320,805.01</b>	<b>\$57,605.01</b>	<b>121.89%</b>
	EXPENSES:					
	GENERAL ADMINISTRATION	\$470,488.00	49,656.38	474,286.84	\$3,798.84	100.81%
	<b>TOTAL EXPENDITURES:</b>	<b>\$470,488.00</b>	<b>\$49,656.38</b>	<b>\$474,286.84</b>	<b>\$3,798.84</b>	<b>100.81%</b>
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$207,288.00)	(\$47,659.97)	(\$153,481.83)	\$53,806.17	
	DEBT SERVICES FUND	DEBT SERVICES				
REVENUE						
TAX LEVY		\$350,000.00	-	140,582.91	(\$209,417.09)	40.17%
OTHER (INTEREST)		-	1,279.44	6,596.49	\$6,596.49	---
<b>TOTAL REVENUE:</b>		<b>\$350,000.00</b>	<b>\$1,279.44</b>	<b>\$147,179.40</b>	<b>(\$202,820.60)</b>	<b>42.05%</b>
EXPENSES:						
DEBT SERVICES FUND		\$150,000.00	75,000.00	150,000.00	\$0.00	100.00%
<b>TOTAL EXPENDITURES:</b>		<b>\$150,000.00</b>	<b>75,000.00</b>	<b>150,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
REVENUE OVER/(UNDER) EXPENDITURES:		\$200,000.00	(\$73,720.56)	(\$2,820.60)	(\$202,820.60)	
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	-	1,095,717.52	(1,124,429.48)	49.35%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	136,644.00	3,727.81	22,391.34	(114,252.66)	16.39%
	LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
	<b>TOTAL REVENUE:</b>	<b>\$4,571,091.00</b>	<b>3,727.81</b>	<b>2,512,121.80</b>	<b>(\$2,058,969.20)</b>	<b>54.96%</b>
	EXPENSES:					
	PROGRAMS	\$2,035,605.00	\$80,432.82	\$808,228.37	(\$1,227,376.63)	39.70%
	PROJECTS	2,288,596.00	46,067.59	2,242,366.80	(46,229.20)	97.98%
<b>TOTAL EXPENDITURES:</b>	<b>\$4,324,201.00</b>	<b>\$126,500.41</b>	<b>\$3,050,595.17</b>	<b>(\$1,273,605.83)</b>	<b>70.55%</b>	
REVENUE OVER/(UNDER) EXPENDITURES:	\$246,890.00	(\$122,772.60)	(\$538,473.37)	(\$785,363.37)		
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	-	1,095,717.52	(1,124,429.48)	49.35%
	OTHER (INCLUDES INTEREST)	141,644.00	7,003.66	36,003.52	(105,640.48)	25.42%
	LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
	<b>TOTAL REVENUE:</b>	<b>\$5,184,291.00</b>	<b>7,003.66</b>	<b>2,980,106.21</b>	<b>(\$2,204,184.79)</b>	<b>57.48%</b>
	EXPENSES:					
	GENERAL ADMINISTRATION	470,488.00	49,656.38	474,286.84	3,798.84	100.81%
	DEBT SERVICES FUND	150,000.00	75,000.00	150,000.00	0.00	100.00%
PROGRAMS	2,035,605.00	80,432.82	808,228.37	(1,227,376.63)	39.70%	
PROJECTS	2,288,596.00	46,067.59	2,242,366.80	(46,229.20)	97.98%	
<b>TOTAL EXPENDITURES:</b>	<b>\$4,944,689.00</b>	<b>\$251,156.79</b>	<b>\$3,674,882.01</b>	<b>(\$1,269,806.99)</b>	<b>74.32%</b>	
REVENUE OVER/(UNDER) EXPENDITURES:	\$239,601.00	(\$244,153.13)	(\$694,775.80)	(\$934,377.80)		

THE FUND BALANCE AS OF 10/31/23 IS \$432,183.54 WHICH IS A DECREASE  
 IN FUND BALANCE OF \$694,775.80 FROM 12/31/22.

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

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balances
<b>ADMINISTRATIVE</b>	1001	BOARD ADMINISTRATION	\$32,700.00	2,755.24	21,883.08	\$10,816.92
	1002	GENERAL OFFICE EXPENSES	99,767.00	\$7,819.86	\$98,911.49	855.51
	1003	GENERAL ADMINISTRATIVE	228,021.00	\$21,447.13	\$225,162.42	2,858.58
	1004	PROFESSIONAL SERVICES	110,000.00	\$17,634.15	\$128,329.85	(18,329.85)
		<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$470,488.00</b>	<b>\$49,656.38</b>	<b>\$474,286.84</b>	<b>(\$3,798.84)</b>
<b>DEBT SERVICES FUND</b>	2000	CWP LOAN A PRINCIPAL REPAYMENT	\$150,000.00	\$75,000.00	\$150,000.00	\$0.00
		<b>TOTAL DEBT SERVICES FUND</b>	<b>\$150,000.00</b>	<b>75,000.00</b>	<b>\$150,000.00</b>	<b>\$0.00</b>
<b>PROGRAMS</b>	<b>3000</b>					
	3000	GENERAL PROGRAM DEVELOPMENT	\$12,559.00	\$639.74	\$6,698.54	\$5,860.46
	3001	DISTRICT RULES AND RULEMAKING	25,000.00	\$0.00	\$0.00	25,000.00
	3002	PERMITTING	225,433.00	18,106.49	185,037.15	40,395.85
	3003	MONITORING & DATA ASSESSMENT	184,229.00	10,608.60	147,819.79	36,409.21
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	192,553.00	5,786.05	29,585.35	162,967.65
	3005	EDUCATION AND OUTREACH	149,203.00	11,785.49	98,700.00	50,503.00
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	48,971.00	4,349.40	46,748.82	2,222.18
	3007	RESEARCH	9,559.00	639.74	21,173.54	(11,614.54)
	3008	MEASUREMENT OF PROGRESS	9,059.00	1,357.24	6,891.04	2,167.96
	3009	GRANT RESEARCH & PREPARATION	23,473.00	898.74	10,154.01	13,318.99
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	63,387.00	3,980.25	61,983.59	1,403.41
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	276,032.00	15,580.86	137,793.66	138,238.34
	3012	LAND ACQUISITION	806,471.00	769.23	43,732.57	762,738.43
	3013	WATERSHED PLANNING & RESILIENCY	9,679.00	5,930.99	11,910.31	(2,231.31)
	<b>TOTAL PROGRAM EXPENSES</b>	<b>\$2,035,605.00</b>	<b>\$80,432.82</b>	<b>\$808,228.37</b>	<b>\$1,227,378.63</b>	
<b>PROJECTS</b>	<b>5000</b>	<b>PROJECTS</b>				
	5000	GENERAL PROJECT DEVELOPMENT	\$112,793.00	\$7,994.91	\$80,503.39	\$32,289.61
	5100	FLOODPLAIN	77,676.00	1,919.12	21,143.31	56,532.69
	5200	LAKES	2,008,027.00	32,315.41	2,071,821.45	(63,794.45)
	5300	STREAMS	67,426.00	1,919.12	18,519.78	48,906.22
	5400	WETLANDS	15,117.00	1,279.39	12,346.25	2,770.75
	5500	UPLAND RESOURCES	-	0.00	31,859.75	(31,859.75)
	5600	GROUNDWATER	7,559.00	639.64	6,172.87	1,386.13
		<b>TOTAL PROJECTS EXPENSES</b>	<b>\$2,288,596.00</b>	<b>\$46,067.59</b>	<b>\$2,242,366.80</b>	<b>\$46,231.20</b>
<b>TOTAL</b>	<b>TOTALS:</b>		<b>\$4,944,689.00</b>	<b>\$251,156.79</b>	<b>\$3,674,882.01</b>	<b>\$1,269,810.99</b>



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

Budget Category	Account Number	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
<b>ADMINISTRATIVE</b>		<b>1001</b>	<b>Board Administration</b>				
	1-001-4000		Managers Per Diem	30,000.00	2,750.00	20,750.00	9,250.00
	1-001-4010		Manager Expenses	1,200.00	5.24	452.38	747.62
	1-001-4265		Managers Training/Conferences	1,500.00	-	680.70	819.30
			<b>TOTAL BOARD ADMINISTRATION</b>	<b>\$32,700.00</b>	<b>2,755.24</b>	<b>21,883.08</b>	<b>\$10,816.92</b>
		<b>1002</b>	<b>General Office Expenses</b>				
	1-002-4240		Cell Phone/office phone/internet/Web Hosting	11,547.00	499.09	8,153.10	3,393.90
	1-002-4203		Computer Supplies/Software/IT Support	23,500.00	511.94	28,560.17	(5,060.17)
	1-002-4635		Copier (lease)	3,000.00	714.69	3,742.99	(742.99)
	1-002-4200		General Office/Meeting Supplies	2,500.00	2,112.70	9,790.96	(7,290.96)
	1-002-4245		Dues/Fees/subscriptions	1,900.00	120.00	802.54	1,097.46
	1-002-4265		Conferences & Workshops/Staff Training & Education	11,000.00	-	4,369.93	6,630.07
	1-002-4320		Staff Expenses/Travel (Mileage)	700.00	-	1,334.58	(634.58)
	1-002-4280		Postage	900.00	66.00	256.45	643.55
	1-002-4290		Notices	200.00	-	44.84	155.16
	1-002-4210		Office Space (Rent)	37,020.00	3,188.14	34,636.62	2,383.38
	1-002-4220		Office Improvements/Furniture & Fixtures	500.00	-	-	500.00
	1-002-4300		Utilities/Office Upkeep	7,000.00	607.30	7,219.31	(219.31)
			<b>TOTAL OFFICE EXPENSES</b>	<b>\$99,767.00</b>	<b>7,819.86</b>	<b>\$98,911.49</b>	<b>\$855.51</b>
		<b>1003</b>	<b>General Administration</b>				
	1-003-4100		Salary/Benefits General Admin	196,521.00	21,447.13	188,368.42	8,152.58
	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	-	25,940.00	(9,940.00)
			<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>\$228,021.00</b>	<b>\$21,447.13</b>	<b>\$225,162.42</b>	<b>\$2,858.58</b>
<b>PROFESSIONAL SERVICES</b>		<b>1004</b>	<b>Professional Services</b>				
	1-004-4330		CPA/bookkeeping	40,000.00	3,539.85	48,044.28	(8,044.28)
	1-004-4337		Consultant/Professional Services	20,000.00	11,350.00	30,753.75	(10,753.75)
	1-004-4500		Consulting Engineer	10,000.00	750.00	8,469.00	1,531.00
	1-004-4410		Legal	40,000.00	1,994.30	41,062.82	(1,062.82)
			<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$110,000.00</b>	<b>\$17,634.15</b>	<b>\$128,329.85</b>	<b>(\$18,329.85)</b>
<b>All Administrative/Professional</b>				<b>\$470,488.00</b>	<b>49,656.38</b>	<b>474,286.84</b>	<b>(\$3,798.84)</b>

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

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

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

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	<b>3000</b>	<b>General Program Development</b>	<b>\$12,559.00</b>	<b>\$639.74</b>	<b>\$6,698.54</b>	<b>\$5,860.46</b>
	3000-4100	Staff Management/Coordination	7,559.00	639.74	6,173.54	1,385.46
	3000-A	General Program Development	5,000.00	-	525.00	4,475.00
	<b>3001</b>	<b>District Rules and Rulemaking</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>
	3001-B	Rule Implementation Review	25,000.00	-	-	25,000.00
	<b>3002</b>	<b>Permitting</b>	<b>\$225,433.00</b>	<b>\$18,106.49</b>	<b>\$185,037.15</b>	<b>\$40,395.85</b>
	3002-4100	Staff Management/Coordination	151,170.00	12,793.83	123,462.50	27,707.50
	3002-A	Ongoing Initiatives	72,141.00	5,312.66	61,574.65	10,566.35
	3002-B	Volume Banking Program Oversight	1,061.00	-	-	1,061.00
	3002-C	Wetland Banking Program Oversight	1,061.00	-	-	1,061.00
	<b>3003</b>	<b>Monitoring &amp; Data Assessment</b>	<b>\$184,229.00</b>	<b>\$10,608.60</b>	<b>\$147,819.79</b>	<b>\$36,409.21</b>
	3003-4100	Staff Management/Coordination	75,585.00	6,396.92	61,731.29	13,853.71
	3003-A	Ongoing Initiatives	10,609.00	69.80	40,495.92	(29,886.92)
	3003-B	Stream Monitoring	60,000.00	3,869.88	42,474.15	17,525.85
	3003-C	Lake Monitoring	20,000.00	272.00	3,118.43	16,881.57
	3003-D	Wetland Monitoring	10,609.00	-	-	10,609.00
	3003-E	Groundwater Monitoring	7,426.00	-	-	7,426.00
	<b>3004</b>	<b>Non-Point Source Pollution Abatement Grant (cost-share)</b>	<b>\$192,553.00</b>	<b>\$5,786.05</b>	<b>\$29,585.35</b>	<b>\$162,967.65</b>
	3004-4100	Staff Management/Coordination	15,117.00	1,279.39	12,350.77	2,766.23
	3004-A	Ongoing Initiatives	30,609.00	1,443.61	13,090.58	17,518.42
	3004-B	Residential Landowner Grant	50,000.00	23.06	1,104.01	48,895.99
	3004-C	Agricultural and Rural BMP Incentives/Cost-Share	21,827.00	3,039.99	3,039.99	18,787.01
	3004-D	Commercial/Community Grant	75,000.00	-	-	75,000.00
	<b>3005</b>	<b>Education and Outreach</b>	<b>\$149,203.00</b>	<b>\$11,785.49</b>	<b>\$98,700.00</b>	<b>\$50,503.00</b>
	3005-4100	Staff Management/Coordination	75,585.00	6,396.92	63,219.23	12,365.77
	3005-A	Ongoing initiatives / EMWREP participation	63,045.00	5,388.57	33,480.77	29,564.23
	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
	<b>3006</b>	<b>Technical Resource Sharing + Interagency Communication</b>	<b>\$48,971.00</b>	<b>\$4,349.40</b>	<b>\$46,748.82</b>	<b>\$2,222.18</b>
	3006-4100	Staff Management/Coordination	45,351.00	3,838.15	38,305.82	7,045.18
	3006-A	Ongoing Initiatives (Miscellaneous Projects)	1,000.00	319.50	2,182.50	(1,182.50)
	3006-C	Geographic Information Systems (GIS)	2,120.00	-	240.00	1,880.00
	3006-D	District Web Mapper	500.00	191.75	6,020.50	(5,520.50)
	<b>3007</b>	<b>Research</b>	<b>\$9,559.00</b>	<b>\$639.74</b>	<b>\$21,173.54</b>	<b>(\$11,614.54)</b>
	3007-4100	Staff Management/Coordination	7,559.00	639.74	6,173.54	1,385.46
	3007-A	Ongoing Initiatives	2,000.00	-	15,000.00	(13,000.00)

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
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Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	<b>3008</b>	<b>Measurement of Progress</b>	<b>\$9,059.00</b>	<b>\$1,357.24</b>	<b>\$6,891.04</b>	<b>\$2,167.96</b>
	3008-4100	Staff Management/Coordination	7,559.00	639.74	6,173.54	1,385.46
	3008-A	Ongoing Initiatives	1,500.00	717.50	717.50	782.50
	<b>3009</b>	<b>Grant Research and Preparation</b>	<b>\$23,473.00</b>	<b>\$898.74</b>	<b>\$10,154.01</b>	<b>\$13,318.99</b>
	3009-4100	Staff Management/Coordination	7,559.00	639.74	6,173.54	1,385.46
	3009-A	Ongoing Initiatives	15,914.00	259.00	3,980.47	11,933.53
	<b>3010</b>	<b>Operation &amp; Maintenance - District Wide</b>	<b>\$63,387.00</b>	<b>\$3,980.25</b>	<b>\$61,983.59</b>	<b>\$1,403.41</b>
	3010-4100	Staff Management/Coordination	45,351.00	3,838.15	37,038.81	8,312.19
	3010-A	Ongoing Initiatives	0.00	42.10	22,800.82	(22,800.82)
	3010-B	Annual Recurring Operations & Maintenance	2,122.00	100.00	2,143.96	(21.96)
	3010-C	Unplanned Major Maintenance	15,914.00	-	-	15,914.00
	<b>3011</b>	<b>Aquatic Invasive Species (AIS) Management</b>	<b>\$276,032.00</b>	<b>\$15,580.86</b>	<b>\$137,793.66</b>	<b>\$138,238.34</b>
	3011-4100	Staff Management/Coordination	60,468.00	5,117.29	49,382.58	11,085.42
	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	4,403.02	55,687.12	19,166.88
	3011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	1,236.00	20.55	7,020.47	(5,784.47)
	3011-20-D	(District-Wide) AIS Early Detection and Rapid Response	1,030.00	-	233.09	796.91
	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	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	-	1,083.00	(283.00)
	3011-28-F	(Forest) Point-Intercept Macrophyte Survey	4,000.00	-	-	4,000.00
	3011-28-G	(Forest) AIS Managaement	93,714.00	3,600.00	19,109.80	74,604.20
	3011-28-H	(Forest) Common Carp Management	10,000.00	2,440.00	3,111.00	6,889.00
	3011-29-G	(Comfort) AIS Management	4,000.00	-	-	4,000.00
	<b>3012</b>	<b>Land Acquisition</b>	<b>\$806,471.00</b>	<b>\$769.23</b>	<b>\$43,732.57</b>	<b>\$762,738.43</b>
	3012-4100	Staff Management/Coordination	7,559.00	639.74	6,173.52	1,385.48
	3012-A	Ongoing Initiatives	798,912.00	129.49	37,559.05	761,352.95
	<b>3013</b>	<b>Watershed Planning &amp; Resiliency</b>	<b>\$9,679.00</b>	<b>\$5,930.99</b>	<b>\$11,910.31</b>	<b>\$3,505.44</b>
	3013-4100	Staff Management/Coordination	7,559.00	639.74	6,173.56	1,385.44
	3013-B			5,291.25	5,736.75	
	3013-C	Emergency Response Plan	2,120.00	-	-	2,120.00
		<b>TOTAL PROGRAMS BUDGET</b>	<b>\$2,035,605.00</b>	<b>\$80,432.82</b>	<b>\$808,228.37</b>	<b>\$1,233,113.38</b>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT

AS OF OCTOBER 31, 2023

Budget Category	Account Number	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	<b>5-000</b>		<b>General Project Development</b>	<b>\$112,793.00</b>	<b>\$7,994.91</b>	<b>\$80,503.39</b>	<b>\$32,289.61</b>
		5000	Staff Management/Coordination	37,793.00	3,198.51	30,866.05	6,926.95
		5000-A	Consultants and Expenses	75,000.00	4,796.40	49,637.34	25,362.66
	<b>5-100</b>		<b>FLOODPLAIN</b>	<b>\$77,676.00</b>	<b>\$1,919.12</b>	<b>\$21,143.31</b>	<b>\$56,532.69</b>
		5100-4100	Staff Management/Coordination	22,676.00	1,919.12	18,519.81	4,156.19
		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
	<b>5-200</b>	<b>5200</b>	<b>Lakes</b>	<b>\$2,008,027.00</b>	<b>\$32,315.41</b>	<b>2,071,821.45</b>	<b>(63,794.45)</b>
		5200-4100	Staff Management/Coordination	68,027.00	5,757.10	55,801.47	12,225.53
		5221-B	(Moody) Diagnostic Study Implementation	40,000.00	956.85	41,078.41	(1,078.41)
		5221-E	(Moody) SWA Implementation	10,000.00	-	1,087.80	8,912.20
		5222-C	(Bone) NE Legacy Wetland Restoration	-	-	634.65	(634.65)
		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	2,616.50	40,871.73	19,128.27
		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
		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	21,992.95	307,785.85	42,214.15
		5228-D	(Forest) WJD-6 Implementation (Wetland)	30,000.00	475.50	34,802.88	(4,802.88)
		5228-F	(Forest) Internal Load Management	300,000.00	27.76	288,229.04	11,770.96
		5229-C	(Comfort) Tax Forfeit Wetland Restoration	1,000,000.00	488.75	1,294,674.68	(294,674.68)
	<b>5-300</b>	<b>5300</b>	<b>Streams</b>	<b>\$67,426.00</b>	<b>\$1,919.12</b>	<b>\$18,519.78</b>	<b>\$48,906.22</b>
		5300-4100	Staff Management/Coordination	22,676.00	1,919.12	18,519.78	4,156.22
		5341-A	(BBSLC Tributary) Diagnostic Study Implementation	44,750.00	-	-	44,750.00
	<b>5-400</b>	<b>5400</b>	<b>Wetlands</b>	<b>\$15,117.00</b>	<b>\$1,279.39</b>	<b>\$12,346.25</b>	<b>\$2,770.75</b>
		5400-4100	Staff Management/Coordination	15,117.00	1,279.39	12,346.25	2,770.75
	<b>5-500</b>	<b>5500</b>	<b>Upland Resources</b>	<b>-</b>	<b>\$0.00</b>	<b>\$31,859.75</b>	<b>(\$31,859.75)</b>
		5520-B	Natural Resources Inventory & Prioritization	-	-	31,859.75	(31,859.75)
	<b>5-600</b>	<b>5600</b>	<b>Groundwater</b>	<b>\$7,559.00</b>	<b>\$639.64</b>	<b>\$6,172.87</b>	<b>\$1,386.13</b>
		5600-4100	Staff Management/Coordination	7,559.00	639.64	\$6,172.87	1,386.13
			<b>TOTAL CAPITAL PROJECTS:</b>	<b>\$2,288,596.00</b>	<b>\$46,067.59</b>	<b>\$2,242,366.80</b>	<b>\$46,229.20</b>