



April 18, 2024

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 three months ending March 31, 2024.

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

March 31, 2024



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)
3/31/2024

	<u>GENERAL FUND</u>	<u>DEBT SERVICES</u>	<u>PROGRAM & PROJECT IMPLEMENTATION</u>	<u>TOTAL</u>
Fund Balance @ 12/31/23:	523,305.34	200,474.71	(13,925.21)	709,854.84
Year-To-Date Revenue	5,228.49	5,572.96	219,420.85	230,222.30
Year-To-Date Expenses	<u>139,549.28</u>	<u>-</u>	<u>611,371.48</u>	<u>750,920.76</u>
Fund Balance @ 3/31/24:	<u>\$388,984.55</u>	<u>\$206,047.67</u>	<u>(\$405,875.84)</u>	<u>\$189,156.38</u>
Increase/(Decrease) in Fund Balance:	<u>(\$134,320.79)</u>	<u>\$5,572.96</u>	<u>(\$391,950.63)</u>	<u>(\$520,698.46)</u>

CLFL Watershed District
Balance Sheet
March 31, 2024

ASSETS

Current Assets		
Checking-MidWestOne	\$2,466.78	
Checking-First Resource Bank	147,308.51	
Permit Savings-First Resource Bank	234,894.83	
MM Savings-First Resource Bank	550,353.08	
Taxes Receivable-Delinquent	14,345.70	
Pre-Paid Expense	16,370.81	
Escrows Receivable	25,581.72	
Taxes Receivable-Delinquent	16,871.25	
	<hr/>	
Total Current Assets		\$1,008,192.68
Property and Equipment		
	<hr/>	
Total Property and Equipment		-
Other Assets		
	<hr/>	
Total Other Assets		-
		<hr/>
Total Assets		<u><u>\$1,008,192.68</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$61,506.54	
Unavailable Revenue	4,683.34	
Deferred Revenue-Escrows	25,581.72	
Escrow Account	167,186.71	
Deferred Revenue	405,877.61	
Unavailable Revenue	47,609.35	
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Total Current Liabilities		\$712,445.27
Long-Term Liabilities		
	<hr/>	
Total Long-Term Liabilities		-
		<hr/>
Total Liabilities		\$712,445.27
Capital		
Fund Balance-General	(299,002.13)	
Fund Balance-Debt	201,372.00	
Fund Balance-Capital	914,076.00	
Net Income	(520,698.46)	
	<hr/>	
Total Capital		<u>\$295,747.41</u>
Total Liabilities & Capital		<u><u>\$1,008,192.68</u></u>

Comfort Lake-Forest Lake Watershed District
Treasurer's Report **April 25, 2024**

INCOME for the period		3/1/2024	to	03/31/24				
Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #	
League of Minnesota Cities Insurance Trust	03/01/24	03/01/24	\$1,010.00	Workers' Comp Audit (Returned Premium)	Reimbursement	10116655	1-000-3600	
Caliber Homes, Inc.	03/20/24	03/20/24	378.85	Permit 22-041 Negative Permit Payment	Permit Revenue	6884	3-002-A-3400	
Caliber Homes, Inc.	03/20/24	03/20/24	8,150.00	Permit 22-041-T Deposit	Escrow Account	6885	3-002-A-2330	
Caliber Homes, Inc.	03/20/24	03/20/24	10.00	Permit 22-041-T Application Fee	Permit Revenue	6885	3-002-A-3400	
First Resource Bank-Permit Escrow-386	---	03/31/24	694.89	March Interest	Interest Income	ACH	1-000-3700	
First Resource Bank-Capitol Savings-831	---	03/31/24	3,039.81	March Interest	Interest Income	ACH	1-000-3700	
Total Income for period			\$13,283.55					

EXPENSES for the period		3/1/2024	to	03/31/24				
Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #	
44 Lake LLC.	03/31/24	04/25/24	1,923.00	April Rent	Rent/Lease	9549	1-002-4210	
44 Lake LLC.	03/31/24	04/25/24	1,651.68	April Rent CAM	Rent/Lease	9549	1-002-4210	
Abdo	03/31/24	04/25/24	12,000.00	Audit	Accounting/Audit	9550	1-003-4330	
AZMN Properties, LLC.	04/15/24	04/25/24	810.85	Permit Closeout-22-010	Permits/Sureties Payable	9551	3-002-A-2330	
Chisago County Press	04/01/24	04/25/24	528.00	WCI Classified	Publications	9552	3-011-20-B-4250	
Emmons & Olivier Resources, Inc.	04/08/24	04/25/24	14,206.66	Engineering	Engineering	9553	Various	
Hallberg Inc.	03/31/24	04/25/24	100.00	Supplies	Supplies - Field	9554	3-010-B-4201	
Hallberg Inc.	03/31/24	04/25/24	70.00	Mini-Storage Rental	Rental/Lease	9554	1-002-4635	
Mary Pat McNeil	04/02/24	04/25/24	2,700.00	Consultant	Consultants	9556*	3-005-A-4420	
Prism Design & Embroidery	04/08/24	04/25/24	652.75	Pay App #2	Construction	9557	5-221-B-4600	
Rapid Press	04/15/24	04/25/24	3,732.70	Business Cards	Office Supplies	9559*	1-002-4200	
Redpath & Company, LLC.	03/31/24	04/25/24	4,327.00	February Accounting & Payroll Services	Audit & Accounting	9560	1-004-4330	
Rymark	03/31/24	04/25/24	1,435.20	Computer Supplies/Software/Support	Computer Supplies/Software	9561	1-002-4203	
Smith Partners, PLLP	04/03/24	04/25/24	10,034.23	March Legal Fees	Legal Expense	9564*	1-004-4410	
Total Checks			\$54,172.07					

ELECTRONIC PAYMENTS:

March Wages/Taxes/Benefits	03/31/24	03/31/24	47,633.09	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various	
Xcel Energy	03/01/24	03/11/24	155.46	Utilities	Utilities	EFT	1-002-4300	
Card Services-Kinney	03/20/24	03/22/23	1,892.14	Credit Card Expense-Kinney	Various	EFT	Various	
Card Services-Eineichner	03/22/23	03/22/23	1,461.71	Credit Card Expense-Eineichner	Various	EFT	Various	
Card Services-Eineichner	03/22/23	03/22/23	1,226.80	Credit Card Expense-Eineichner	Supplies	EFT	3-011-20-B-4250	
HealthPartners	03/01/24	03/27/24	5,424.16	Health Benefits	Benefits	EFT	1-003-4110	
Principal Life Insurance Company	03/01/24	03/26/24	1,207.23	Employee Benefits	Benefits	EFT	1-003-4110	

Total Expenses for period			\$113,172.66					
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Cash Balances	3/1/2024	Income	Outflow	Transfers	3/31/2024
MidWest One Checking Account-446	\$2,471.78	-	\$5.00	-	\$2,466.78
FRB Business Checking-507	56,294.57	-	407,535.33	\$496,776.07	145,535.31
FRB Permit Escrow Savings-386	300,817.16	9,953.74	-	(72,876.07)	237,894.83
FRB Capital Savings-831	970,203.27	4,049.81	-	(423,900.00)	550,353.08
Total Funds:	\$1,329,786.78	\$14,003.55	\$407,540.33	\$0.00	\$936,250.00

2024

FUND BALANCE	Fund Balance @12/31/23	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance @ 3/31/24
General Fund	\$523,305.34	\$3,473.94	\$90,571.56	\$436,207.72
Debt Services	200,474.71	4,708.08	0.00	205,182.79
Program & Project Implementation	(13,925.21)	143,652.41	519,030.26	(389,303.06)
Program & Project Loan Funds	-	-	-	986,603.67
TOTAL DISTRICT FUND BALANCE	\$709,854.84	\$151,834.43	609,601.82	\$1,238,691.12

- * 9555 Void due to misprinting
- * 9558 Void due to misprinting
- * 9562 Void due to misprinting
- * 9563 Void due to misprinting

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSE-REVENUE RECAP - AS OF MARCH 31, 2024

Budget Category	Budget Item	2024 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE (GENERAL FUND)	ADMINISTRATION					
	REVENUE					
	TAX LEVY	\$ 283,692.00	\$ -	\$ 1,889.66	\$ (281,802.34)	0.67%
	OTHER (INTEREST)	\$ 5,000.00	\$ 1,754.55	\$ 3,338.83	\$ (1,661.17)	66.78%
	TOTAL REVENUE:	\$ 288,692.00	\$ 1,754.55	\$ 5,228.49	\$ (283,463.51)	1.81%
	EXPENSES					
	GENERAL ADMINISTRATION	\$ 590,239.00	\$ 54,733.64	\$ 139,549.28	\$ (450,689.72)	23.64%
TOTAL EXPENDITURES:	\$ 590,239.00	\$ 54,733.64	\$ 139,549.28	\$ (450,689.72)	23.64%	
	REVENUE OVER/(UNDER) EXPENDITURES:	\$ (301,547.00)	\$ (52,979.09)	\$ (134,320.79)	\$ 167,226.21	
DEBT SERVICES FUND	DEBT SERVICES					
	REVENUE					
	TAX LEVY	\$ 350,000.00	\$ -	\$ 2,561.52	\$ (347,438.48)	0.73%
	OTHER (INTEREST)	\$ -	\$ 863.88	\$ 3,011.44	\$ 3,011.44	---
	TOTAL REVENUE:	\$ 350,000.00	\$ 863.88	\$ 5,572.96	\$ (344,427.04)	1.59%
	EXPENSES					
	DEBT SERVICES FUND	\$ 325,000.00	\$ -	\$ -	\$ (325,000.00)	0.00%
TOTAL EXPENDITURES:	\$ 325,000.00	\$ -	\$ -	\$ (325,000.00)	0.00%	
	REVENUE OVER/(UNDER) EXPENDITURES:	\$ 25,000.00	\$ 863.88	\$ 5,572.96	\$ (19,427.04)	
PROGRAMS/PROJECTS (IMPLEMENTATION FUND)	PROGRAMS/PROJECTS					
	REVENUE					
	TAX LEVY	\$ 1,086,158.00	\$ -	\$ 7,423.27	\$ (1,078,734.73)	0.68%
	GRANT REVENUE	\$ 926,092.00	\$ -	\$ 125,590.00	\$ (800,502.00)	13.56%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	\$ 138,086.66	\$ 75,768.44	\$ 86,407.58	\$ (51,679.08)	62.57%
	TOTAL REVENUE:	\$ 2,150,336.66	\$ 75,768.44	\$ 219,420.85	\$ (1,930,915.81)	10.20%
	LOAN PROCEEDS					
	LOAN	\$ 800,000.00	\$ -	\$ -	\$ (800,000.00)	0.00%
	TOTAL LOAN PROCEEDS:	\$ 800,000.00	\$ -	\$ -	\$ (800,000.00)	0.00%
	EXPENSES					
	PROGRAMS	\$ 1,339,923.00	\$ 68,566.12	\$ 232,003.63	\$ (1,107,919.37)	17.31%
	PROJECTS	\$ 1,351,730.00	\$ 23,789.31	\$ 379,367.85	\$ (972,362.15)	28.07%
	TOTAL EXPENDITURES:	\$ 2,691,653.00	\$ 92,355.43	\$ 611,371.48	\$ (2,080,281.52)	22.71%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$ (541,316.34)	\$ (16,586.99)	\$ (391,950.63)	\$ 149,365.71	
	NET CHANGE IN CASH BALANCE (includes loan proceeds):	\$ 258,683.66	\$ (16,586.99)	\$ (391,950.63)	\$ (650,634.29)	
TOTAL	TOTAL COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	\$ 1,719,850.00	\$ -	\$ 11,874.45	\$ (1,707,975.55)	0.69%
	GRANT REVENUE	\$ 926,092.00	\$ -	\$ 125,590.00	\$ (800,502.00)	13.56%
	OTHER (INCLUDES INTEREST)	\$ 143,086.66	\$ 78,386.87	\$ 92,757.85	\$ (50,328.81)	64.83%
	TOTAL REVENUE:	\$ 2,789,028.66	\$ 78,386.87	\$ 230,222.30	\$ (2,558,806.36)	8.25%
	LOAN PROCEEDS					
	LOAN	\$ 800,000.00	\$ -	\$ -	\$ (800,000.00)	0.00%
	TOTAL LOAN PROCEEDS:	\$ 800,000.00	\$ -	\$ -	\$ (800,000.00)	0.00%
	EXPENSES					
	GENERAL ADMINISTRATION	\$ 590,239.00	\$ 54,733.64	\$ 139,549.28	\$ (450,689.72)	23.64%
	DEBT SERVICES FUND	\$ 325,000.00	\$ -	\$ -	\$ (325,000.00)	0.00%
	PROGRAMS	\$ 1,339,923.00	\$ 68,566.12	\$ 232,003.63	\$ (1,107,919.37)	17.31%
PROJECTS	\$ 1,351,730.00	\$ 23,789.31	\$ 379,367.85	\$ (972,362.15)	28.07%	
TOTAL EXPENDITURES:	\$ 3,606,892.00	\$ 147,089.07	\$ 750,920.76	\$ (2,855,971.24)	20.82%	
	REVENUE OVER/(UNDER) EXPENDITURES:	\$ (817,864.34)	\$ (68,702.20)	\$ (520,698.46)	\$ 297,164.88	
	NET CHANGE IN CASH BALANCE (includes loan proceeds):	\$ (17,863.34)	\$ (68,702.20)	\$ (520,698.46)	\$ (502,835.12)	

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF MARCH 31, 2024

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balances	Adjustments	Adjusted Balance
ADMINISTRATIVE (GENERAL FUND)	1000	ADMINISTRATION	\$ 590,239.00	\$ 54,733.64	\$ 139,549.28	\$ 450,689.72	\$ -	\$ 450,689.72
	1001	BOARD ADMINISTRATION	\$ 40,000.00	\$ 1,375.00	\$ 5,559.60	\$ 34,440.40	\$ -	\$ 34,440.40
	1002	GENERAL OFFICE EXPENSES	\$ 121,130.00	\$ 8,935.58	\$ 31,248.88	\$ 89,881.12	\$ -	\$ 89,881.12
	1003	GENERAL ADMINISTRATIVE	\$ 256,573.00	\$ 31,037.82	\$ 68,744.31	\$ 187,828.69	\$ -	\$ 187,828.69
	1004	PROFESSIONAL SERVICES	\$ 172,536.00	\$ 13,385.24	\$ 33,996.49	\$ 138,539.51	\$ -	\$ 138,539.51
DEBT SERVICES FUND	2000	DEBT SERVICES FUND	\$ 325,000.00	\$ -	\$ -	\$ 325,000.00	\$ -	\$ 325,000.00
	2000A	CWP LOAN A PRINCIPAL REPAYMENT	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00
	2000A	CWP LOAN B PRINCIPAL REPAYMENT	\$ 175,000.00	\$ -	\$ -	\$ 175,000.00	\$ -	\$ 175,000.00
PROGRAMS (IMPLEMENTATION FUND)	3000	PROGRAMS	\$ 1,339,923.00	\$ 68,566.12	\$ 232,003.63	\$ 1,107,919.37	\$ -	\$ 1,107,919.37
	3000	GENERAL PROGRAM DEVELOPMENT	\$ 8,814.00	\$ 728.22	\$ 2,128.10	\$ 6,685.90	\$ -	\$ 6,685.90
	3001	DISTRICT RULES & RULEMAKING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3002	PERMITTING	\$ 262,287.00	\$ 18,003.08	\$ 57,934.10	\$ 204,352.90	\$ -	\$ 204,352.90
	3003	MONITORING & DATA ASSESSMENT	\$ 176,144.00	\$ 8,702.38	\$ 39,351.79	\$ 136,792.21	\$ -	\$ 136,792.21
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	\$ 181,629.00	\$ 1,456.35	\$ 7,389.90	\$ 174,239.10	\$ -	\$ 174,239.10
	3005	EDUCATION & OUTREACH	\$ 184,254.00	\$ 16,232.45	\$ 36,338.76	\$ 147,915.24	\$ -	\$ 147,915.24
	3006	INTERAGENCY COMMUNICATION	\$ 60,513.00	\$ 4,520.55	\$ 13,598.18	\$ 46,914.82	\$ -	\$ 46,914.82
	3007	RESEARCH	\$ 9,314.00	\$ 728.22	\$ 2,128.10	\$ 7,185.90	\$ -	\$ 7,185.90
	3008	MEASUREMENT OF PROGRESS	\$ 10,314.00	\$ 728.22	\$ 2,441.35	\$ 7,872.65	\$ -	\$ 7,872.65
	3009	GRANT RESEARCH & PREPARATION	\$ 28,314.00	\$ 2,163.22	\$ 5,251.10	\$ 23,062.90	\$ -	\$ 23,062.90
	3010	OPERATION & MAINTENANCE	\$ 98,692.00	\$ 5,169.96	\$ 29,423.97	\$ 69,268.03	\$ -	\$ 69,268.03
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	\$ 245,769.00	\$ 8,368.54	\$ 25,087.52	\$ 220,681.48	\$ -	\$ 220,681.48
	3012	LAND ACQUISITION & MANAGEMENT	\$ 18,314.00	\$ 750.46	\$ 4,804.16	\$ 13,509.84	\$ -	\$ 13,509.84
3013	WATERSHED PLANNING & RESILIENCY	\$ 55,564.00	\$ 1,014.47	\$ 6,126.60	\$ 49,437.40	\$ -	\$ 49,437.40	
PROJECTS (IMPLEMENTATION FUND)	5000	PROJECTS	\$ 1,351,730.00	\$ 23,789.31	\$ 379,367.85	\$ 972,360.15	\$ 99,000.00	\$ 1,071,360.15
	5000	GENERAL PROJECT DEVELOPMENT	\$ 91,572.00	\$ 7,784.07	\$ 26,996.38	\$ 64,575.62	\$ -	\$ 64,575.62
	5100	FLOODPLAIN	\$ 84,943.00	\$ 2,184.58	\$ 6,384.01	\$ 78,558.99	\$ -	\$ 78,558.99
	5200	LAKES	\$ 1,095,329.00	\$ 9,451.44	\$ 333,219.51	\$ 762,109.49	\$ 99,000.00	\$ 861,109.49
	5300	STREAMS	\$ 54,943.00	\$ 2,184.58	\$ 6,384.01	\$ 48,558.99	\$ -	\$ 48,558.99
	5400	WETLANDS	\$ 16,629.00	\$ 1,456.35	\$ 4,255.90	\$ 12,373.10	\$ -	\$ 12,373.10
	5500	UPLAND RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5600	GROUNDWATER	\$ 8,314.00	\$ 728.29	\$ 2,128.04	\$ 6,185.96	\$ -	\$ 6,185.96
TOTALS:			\$ 3,606,892.00	\$ 147,089.07	\$ 750,920.76	\$ 2,855,969.24	\$ 99,000.00	\$ 2,954,969.24

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF MARCH 31, 2024

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
BOARD ADMINISTRATION	1-001	Board Administration	\$ 40,000.00	\$ 1,375.00	\$ 5,559.60	\$ 34,440.40	\$ -	\$ 34,440.40
	1-001-4000	Managers Per Diem	32,000.00	1,375.00	5,250.00	26,750.00		26,750.00
	1-001-4010	Manager Expenses	3,400.00	-	209.60	3,190.40		3,190.40
	1-001-4265	Managers Training/Conferences	4,600.00	-	100.00	4,500.00		4,500.00
GENERAL OFFICE EXPENSES	1-002	General Office Expenses	\$ 121,130.00	\$ 8,935.58	\$ 31,248.88	\$ 89,881.12	\$ -	\$ 89,881.12
	1-002-4240	Cell Phone/office phone/internet/Web Hosting	\$ 12,000.00	\$ 876.29	\$ 2,596.04	\$ 9,403.96		\$ 9,403.96
	1-002-4203	Computer Supplies/Software/IT Support	\$ 25,000.00	\$ 1,695.05	\$ 7,224.08	\$ 17,775.92		\$ 17,775.92
	1-002-4635	Copier (lease)	\$ 4,000.00	\$ 245.00	\$ 992.29	\$ 3,007.71		\$ 3,007.71
	1-002-4200	General Office/Meeting Supplies	\$ 3,000.00	\$ 1,050.98	\$ 3,123.62	\$ (123.62)		\$ (123.62)
	1-002-4245	Dues/Fees/subscriptions	\$ 1,900.00	\$ 197.03	\$ 400.13	\$ 1,499.87		\$ 1,499.87
	1-002-4265	Conferences & Workshops/Staff Training & Education	\$ 11,000.00	\$ 479.00	\$ 1,086.33	\$ 9,913.67		\$ 9,913.67
	1-002-4320	Staff Expenses/Travel (Mileage)	\$ 2,200.00	\$ 186.39	\$ 567.48	\$ 1,632.52		\$ 1,632.52
	1-002-4280	Postage	\$ 400.00	\$ 68.00	\$ 266.00	\$ 134.00		\$ 134.00
	1-002-4290	Notices	\$ 130.00	\$ -	\$ -	\$ 130.00		\$ 130.00
	1-002-4210	Office Space (Rent)	\$ 40,000.00	\$ 3,574.68	\$ 13,639.64	\$ 26,360.36		\$ 26,360.36
	1-002-4220	Office Improvements/Furniture & Fixtures	\$ 14,500.00	\$ 73.48	\$ 73.48	\$ 14,426.52		\$ 14,426.52
	1-002-4300	Utilities/Office Upkeep	\$ 7,000.00	\$ 489.68	\$ 1,279.79	\$ 5,720.21		\$ 5,720.21
GENERAL ADMINISTRATION	1-003	General Administration	\$ 256,573.00	\$ 31,037.82	\$ 68,744.31	\$ 187,828.69	\$ -	\$ 187,828.69
	1-003-4100	Salary/Benefits General Admin	\$ 216,173.00	\$ 19,037.82	\$ 49,602.31	\$ 166,570.69		\$ 166,570.69
	1-003-4330	Annual Audit	\$ 14,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,000.00	-	\$ 2,000.00
	1-003-4245	MAWD Dues	\$ 6,400.00	\$ -	\$ 7,142.00	\$ (742.00)		\$ (742.00)
	1-003-4270	Insurance (LMCIT & Workers Comp)	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00		\$ 20,000.00
PROFESSIONAL SERVICES	1-004	Professional Services	\$ 172,536.00	\$ 13,385.24	\$ 33,996.49	\$ 138,539.51	\$ -	\$ 138,539.51
	1-004-4330	CPA/bookkeeping	\$ 40,000.00	\$ 4,591.70	\$ 12,206.35	\$ 27,793.65		\$ 27,793.65
	1-004-4337	Consultant/Professional Services	\$ 82,536.00	\$ -	\$ -	\$ 82,536.00		\$ 82,536.00
	1-004-4500	Consulting Engineer	\$ 10,000.00	\$ 750.00	\$ 2,250.00	\$ 7,750.00		\$ 7,750.00
	1-004-4410	Legal	\$ 40,000.00	\$ 8,043.54	\$ 19,540.14	\$ 20,459.86		\$ 20,459.86
TOTAL ADMINISTRATION			\$ 590,239.00	\$ 54,733.64	\$ 139,549.28	\$ 450,689.72	\$ -	\$ 450,689.72

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 EXPENSES AS OF MARCH 31, 2024

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
DEBT SERVICES FUND	2-000	Debt Services Fund	\$ 325,000.00	\$ -	\$ -	\$ 325,000.00	\$ -	\$ 325,000.00
	2-000-A	CWP Loan A Principal Repayment	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00
	2-000-B	CWP Loan B Principal Repayment	\$ 175,000.00	\$ -	\$ -	\$ 175,000.00	\$ -	\$ 175,000.00
TOTAL DEBT SERVICES			\$ 325,000.00	\$ -	\$ -	\$ 325,000.00	\$ -	\$ 325,000.00

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF MARCH 31, 2024**

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
GENERAL PROGRAM DEVELOPMENT	3-000	General Program Development	\$ 8,814.00	\$ 728.22	\$ 2,128.10	\$ 6,685.90	\$ -	\$ 6,685.90
	3-000-4100	Staff Management/Coordination	\$ 8,314.00	\$ 728.22	\$ 2,128.10	\$ 6,185.90		\$ 6,185.90
	3-000-A	General Program Development	\$ 500.00	\$ -	\$ -	\$ 500.00		\$ 500.00
DISTRICT RULES & RULEMAKING	3-001	District Rules & Rulemaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3001-4100	Staff Management/Coordination	\$ -	\$ -	\$ -	\$ -		\$ -
	3-001-B	Rule Implementation Review	\$ -	\$ -	\$ -	\$ -		\$ -
PERMITTING	3-002	Permitting	\$ 262,287.00	\$ 18,003.08	\$ 57,934.10	\$ 204,352.90	\$ -	\$ 204,352.90
	3-002-4100	Staff Management/Coordination	\$ 166,287.00	\$ 14,563.54	\$ 42,559.12	\$ 123,727.88		\$ 123,727.88
	3-002-A	Ongoing Initiatives	\$ 95,000.00	\$ 3,439.54	\$ 15,374.98	\$ 79,625.02		\$ 79,625.02
	3-002-B	Volume Banking Program Oversight	\$ 500.00	\$ -	\$ -	\$ 500.00		\$ 500.00
	3-002-C	Wetland Banking Program Oversight	\$ 500.00	\$ -	\$ -	\$ 500.00		\$ 500.00
MONITORING & DATA ASSESSMENT	3-003	Monitoring & Data Assessment	\$ 176,144.00	\$ 8,702.38	\$ 39,351.79	\$ 136,792.21	\$ -	\$ 136,792.21
	3-003-4100	Staff Management/Coordination	\$ 83,144.00	\$ 7,281.77	\$ 21,279.56	\$ 61,864.44		\$ 61,864.44
	3-003-A	Ongoing Initiatives	\$ 35,000.00	\$ 47.85	\$ 813.85	\$ 34,186.15		\$ 34,186.15
	3-003-B	Stream Monitoring	\$ 36,000.00	\$ 1,372.76	\$ 15,540.80	\$ 20,459.20		\$ 20,459.20
	3-003-C	Lake Monitoring	\$ 20,000.00	\$ -	\$ 1,717.58	\$ 18,282.42		\$ 18,282.42
	3-003-D	Wetland Monitoring	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00		\$ 1,000.00
	3-003-E	Groundwater Monitoring	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00		\$ 1,000.00
NON-POINT SOURCE POLLUTION ABATEMENT (COST-SHARE)	3-004	Non-Point Source Pollution Abatement Grant (Cost-Share)	\$ 181,629.00	\$ 1,456.35	\$ 7,389.90	\$ 174,239.10	\$ -	\$ 174,239.10
	3-004-4100	Staff Management/Coordination	\$ 16,629.00	\$ 1,456.35	\$ 4,255.90	\$ 12,373.10		\$ 12,373.10
	3-004-A	Ongoing Initiatives	\$ 25,000.00	\$ -	\$ 3,134.00	\$ 21,866.00		\$ 21,866.00
	3-004-B	Residential Landowner Grant	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00		\$ 50,000.00
	3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00		\$ 10,000.00
	3-004-D	Commercial/Community Grant	\$ 80,000.00	\$ -	\$ -	\$ 80,000.00		\$ 80,000.00
	3004-E	Municipal Stormwater Remediation Program	\$ -	\$ -	\$ -	\$ -		\$ -
EDUCATION & OUTREACH	3-005	Education and Outreach	\$ 184,254.00	\$ 16,232.45	\$ 36,338.76	\$ 147,915.24	\$ -	\$ 147,915.24
	3-005-4100	Staff Management/Coordination	\$ 83,144.00	\$ 7,304.69	\$ 21,302.48	\$ 61,841.52		\$ 61,841.52
	3-005-A	Ongoing initiatives / EMWREP participation	\$ 90,000.00	\$ 8,927.76	\$ 15,036.28	\$ 74,963.72		\$ 74,963.72
	3-005-B	Standard Project Signage	\$ 7,285.00	\$ -	\$ -	\$ 7,285.00		\$ 7,285.00
	3-005-C	Local student engagement/Chisago Co Children's Water Festival	\$ 3,825.00	\$ -	\$ -	\$ 3,825.00		\$ 3,825.00
INTERAGENCY COMMUNICATION	3-006	Interagency Communication	\$ 60,513.00	\$ 4,520.55	\$ 13,598.18	\$ 46,914.82	\$ -	\$ 46,914.82
	3-006-4100	Staff Management/Coordination	\$ 49,886.00	\$ 4,369.05	\$ 12,793.18	\$ 37,092.82		\$ 37,092.82
	3-006-A	Ongoing Initiatives (Miscellaneous Projects)	\$ 500.00	\$ 89.50	\$ 467.00	\$ 33.00		\$ 33.00
	3-006-B	Modeling (H&H Model Update)	\$ 500.00	\$ -	\$ -	\$ 500.00		\$ 500.00
	3-006-C	Geographic Information Systems (GIS)	\$ 2,185.00	\$ -	\$ -	\$ 2,185.00		\$ 2,185.00
	3-006-D	District Web Mapper	\$ 2,442.00	\$ 62.00	\$ 338.00	\$ 2,104.00		\$ 2,104.00
	3-006-E	Boundary Review	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00		\$ 5,000.00

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF MARCH 31, 2024**

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
RESEARCH	3-007	Research	\$ 9,314.00	\$ 728.22	\$ 2,128.10	\$ 7,185.90	\$ -	\$ 7,185.90
	3-007-4100	Staff Management/Coordination	\$ 8,314.00	\$ 728.22	\$ 2,128.10	\$ 6,185.90		\$ 6,185.90
	3-007-A	Ongoing Initiatives	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00		\$ 1,000.00
MEASUREMENT OF PROGRESS	3-008	Measurement of Progress	\$ 10,314.00	\$ 728.22	\$ 2,441.35	\$ 7,872.65	\$ -	\$ 7,872.65
	3-008-4100	Staff Management/Coordination	\$ 8,314.00	\$ 728.22	\$ 2,128.10	\$ 6,185.90		\$ 6,185.90
	3-008-A	Ongoing Initiatives	\$ 2,000.00	\$ -	\$ 313.25	\$ 1,686.75		\$ 1,686.75
GRANT RESEARCH & PREPARATION	3-009	Grant Research & Preparation	\$ 28,314.00	\$ 2,163.22	\$ 5,251.10	\$ 23,062.90	\$ -	\$ 23,062.90
	3-009-4100	Staff Management/Coordination	\$ 8,314.00	\$ 728.22	\$ 2,128.10	\$ 6,185.90		\$ 6,185.90
	3-009-A	Ongoing Initiatives	\$ 20,000.00	\$ 1,435.00	\$ 3,123.00	\$ 16,877.00		\$ 16,877.00
OPERATIONS & MAINTENANCE	3-010	Operations & Maintenance	\$ 98,692.00	\$ 5,169.96	\$ 29,423.97	\$ 69,268.03	\$ -	\$ 69,268.03
	3-010-4100	Staff Management/Coordination	\$ 49,886.00	\$ 4,369.05	\$ 12,767.73	\$ 37,118.27		\$ 37,118.27
	3-010-A	Ongoing Initiatives	\$ 22,415.00	\$ 800.91	\$ 16,456.24	\$ 5,958.76		\$ 5,958.76
	3-010-B	Annual Recurring Operations & Maintenance	\$ 10,000.00	\$ -	\$ 200.00	\$ 9,800.00		\$ 9,800.00
	3-010-C	Unplanned Major Maintenance	\$ 16,391.00	\$ -	\$ -	\$ 16,391.00		\$ 16,391.00
AIS PREVENTION & MANAGEMENT	3-011	Aquatic Invasive Species (AIS) Prevention & Management	\$ 245,769.00	\$ 8,368.54	\$ 25,087.52	\$ 220,681.48	\$ -	\$ 220,681.48
	3-011-4100	Staff Management/Coordination	\$ 66,515.00	\$ 5,825.13	\$ 21,322.89	\$ 45,192.11		\$ 45,192.11
	3-011-20-A	(District-Wide) Comprehensive Plan and Policy Development	\$ 3,000.00	\$ 403.50	\$ 403.50	\$ 2,596.50		\$ 2,596.50
	3-011-20-B	(District-Wide) Watercraft Inspections	\$ 74,854.00	\$ 2,139.91	\$ 3,361.13	\$ 71,492.87		\$ 71,492.87
	3-011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00		\$ 5,000.00
	3-011-20-D	(District-Wide) AIS Early Detection and Rapid Response	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00		\$ 15,000.00
	3-011-20-E	(District-Wide) Invasive Species Control Pilot Projects	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00		\$ 1,000.00
	3-011-21-F	(Moody) Point-Intercept Macrophyte Survey	\$ 3,100.00	\$ -	\$ -	\$ 3,100.00		\$ 3,100.00
	3-011-21-G	(Moody) AIS Management	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00		\$ 4,000.00
	3-011-22-F	(Bone) Point-Intercept Macrophyte Survey	\$ -	\$ -	\$ -	\$ -		\$ -
	3-011-22-G	(Bone) AIS Management	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00		\$ 6,000.00
	3-011-26-G	(Shields) AIS Management	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00		\$ 3,000.00
	3-011-26-H	(Shields) Common Carp Management	\$ 500.00	\$ -	\$ -	\$ 500.00		\$ 500.00
	3-011-27-G	(Keewahtin) AIS Management	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00		\$ 1,200.00
	3-011-28-F	(Forest) Point-Intercept Macrophyte Survey	\$ -	\$ -	\$ -	\$ -		\$ -
	3-011-28-G	(Forest) AIS Management	\$ 56,600.00	\$ -	\$ -	\$ 56,600.00		\$ 56,600.00
3-011-28-H	(Forest) Common Carp Management	\$ -	\$ -	\$ -	\$ -		\$ -	
3-011-29-G	(Comfort) AIS Management	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00		\$ 6,000.00	

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF MARCH 31, 2024**

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
LAND ACQUISITION & MANAGEMENT	3-012	Land Acquisition & Management	\$ 18,314.00	\$ 750.46	\$ 4,804.16	\$ 13,509.84	\$ -	\$ 13,509.84
	3-012-4100	Staff Management/Coordination	\$ 8,314.00	\$ 728.22	\$ 2,128.10	\$ 6,185.90		\$ 6,185.90
	3-012-A	Ongoing Initiatives	\$ 10,000.00	\$ 22.24	\$ 2,676.06	\$ 7,323.94		\$ 7,323.94
WATERSHED PLANNING & RESILIENCY	3-013	Watershed Planning & Resiliency	\$ 55,564.00	\$ 1,014.47	\$ 6,126.60	\$ 49,437.40	\$ -	\$ 49,437.40
	3-013-4100	Staff Management/Coordination	\$ 8,314.00	\$ 728.22	\$ 2,128.10	\$ 6,185.90		\$ 6,185.90
	3-013-B	Vulnerability Assessment	\$ 47,250.00	\$ 286.25	\$ 3,998.50	\$ 43,251.50		\$ 43,251.50
	3-013-C	Emergency Response Plan	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL PROGRAMS			\$ 1,339,923.00	\$ 68,566.12	\$ 232,003.63	\$ 1,107,918.37	\$ -	\$ 1,107,919.37

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF MARCH 31, 2024

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
GENERAL PROJECT DEVELOPMENT	5-000	General Project Development	\$ 91,572.00	\$ 7,784.07	\$ 26,996.38	\$ 64,575.62	\$ -	\$ 64,575.62
	5-000	Staff Management/Coordination	\$ 41,572.00	\$ 3,640.94	\$ 10,639.94	\$ 30,932.06		\$ 30,932.06
	5-000-A	Consultants and Expenses	\$ 50,000.00	\$ 4,143.13	\$ 16,356.44	\$ 33,643.56		\$ 33,643.56
FLOODPLAIN	5-100	FLOODPLAIN	\$ 84,943.00	\$ 2,184.58	\$ 6,384.01	\$ 78,558.99	\$ -	\$ 78,558.99
	5-100-4100	Staff Management/Coordination	\$ 24,943.00	\$ 2,184.58	\$ 6,384.01	\$ 18,558.99		\$ 18,558.99
	5-120-A	Volume Control Facility Implementation	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00		\$ 10,000.00
	5-120-B	Greenway Corridor Visioning & Assessment	\$ -	\$ -	\$ -	\$ -		\$ -
	5-120-C	Floodplain/Greenway Implementation	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00		\$ 50,000.00
LAKES	5-200	Lakes	\$ 1,095,329.00	\$ 9,451.44	\$ 333,219.51	\$ 762,109.49	\$ 99,000.00	\$ 861,109.49
	5-200-4100	Staff Management/Coordination	\$ 74,829.00	\$ 6,559.21	\$ 19,156.94	\$ 55,672.06		\$ 55,672.06
	5-221-B	(Moody) Diagnostic Study Implementation	\$ 275,000.00	\$ 342.19	\$ 96,611.36	\$ 178,388.64		\$ 178,388.64
	5-221-E	(Moody) SWA Implementation	\$ -	\$ -	\$ -	\$ -		\$ -
	5-222-C	(Bone) NE Legacy Wetland Restoration	\$ -	\$ -	\$ -	\$ -		\$ -
	5-222-D	(Bone) SWA Implementation	\$ -	\$ -	\$ 7,191.38	\$ (7,191.38)		\$ (7,191.38)
	5-224-A	(School) Agricultural BMP Implementation	\$ -	\$ -	\$ -	\$ -	\$ 99,000.00	\$ 99,000.00
	5-225-C	(Comfort) Heath Avenue Outlet Stormwater Mgmt.	\$ 325,000.00	\$ -	\$ 1,237.50	\$ 323,762.50		\$ 323,762.50
	5-225-D	(Comfort) Internal Load Management	\$ -	\$ -	\$ -	\$ -		\$ -
	5-226-D	(Shields) Shoreline Restoration	\$ 500.00	\$ -	\$ -	\$ 500.00		\$ 500.00
	5-228-B	(Forest) Diagnostic Study Update Implementation	\$ -	\$ -	\$ -	\$ -		\$ -
	5-228-C	(Forest) CR-50 Iron Enhanced Sand Filter	\$ -	\$ -	\$ -	\$ -		\$ -
	5-228-D	(Forest) WJD-6 Implementation (Wetland)	\$ 410,000.00	\$ 2,550.04	\$ 209,022.33	\$ 200,977.67		\$ 200,977.67
	5-228-F	(Forest) Internal Load Management	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00		\$ 10,000.00
5-229-C	(Comfort) Tax Forfeit Wetland Restoration	\$ -	\$ -	\$ -	\$ -		\$ -	
STREAMS	5-300	Streams	\$ 54,943.00	\$ 2,184.58	\$ 6,384.01	\$ 48,558.99	\$ -	\$ 48,558.99
	5-300-4100	Staff Management/Coordination	\$ 24,943.00	\$ 2,184.58	\$ 6,384.01	\$ 18,558.99		\$ 18,558.99
	5-341-A	(BBSLC Tributary) Diagnostic Study Implementation	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00		\$ 30,000.00
WETLANDS	5-400	Wetlands	\$ 16,629.00	\$ 1,456.35	\$ 4,255.90	\$ 12,373.10	\$ -	\$ 12,373.10
	5-400-4100	Staff Management/Coordination	\$ 16,629.00	\$ 1,456.35	\$ 4,255.90	\$ 12,373.10		\$ 12,373.10
UPLAND RESOURCES	5-500	Upland Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5-520-B	Natural Resources Inventory & Prioritization	\$ -	\$ -	\$ -	\$ -		\$ -
GROUNDWATER	5-600	Groundwater	\$ 8,314.00	\$ 728.29	\$ 2,128.04	\$ 6,185.96	\$ -	\$ 6,185.96
	5-600-4100	Staff Management/Coordination	\$ 8,314.00	\$ 728.29	\$ 2,128.04	\$ 6,185.96		\$ 6,185.96
TOTAL PROJECTS			\$ 1,351,730.00	\$ 23,789.31	\$ 379,367.85	\$ 972,360.15	\$ 99,000.00	\$ 1,071,360.15

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF MARCH 31, 2024

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balances	Adjustments	Adjusted Balance
STAFF (PARTLY GENERAL FUND, PARTLY IMPLEMENTATION)	Various	TOTAL STAFF WAGES/BENEFITS	\$ 216,173.00	\$ 85,196.78	\$ 248,971.03	\$ (248,971.03)	\$ -	\$ (248,971.03)
	Various	TOTAL STAFF WAGES	\$ -	\$ 66,914.18	\$ 196,378.68	\$ (196,378.68)		
	Various	TOTAL STAFF PAYROLL TAXES	\$ -	\$ 5,118.81	\$ 15,048.56	\$ (15,048.56)		
	Various	TOTAL STAFF BENEFITS	\$ -	\$ 13,163.79	\$ 37,543.79	\$ (37,543.79)		
ADMINISTRATIVE (GENERAL FUND)	1000	ADMINISTRATION	\$ 374,066.00	\$ 35,695.82	\$ 89,946.97	\$ 284,119.03	\$ -	\$ 284,119.03
	1001	BOARD ADMINISTRATION	\$ 40,000.00	\$ 1,375.00	\$ 5,559.60	\$ 34,440.40	\$ -	\$ 34,440.40
	1002	GENERAL OFFICE EXPENSES	\$ 121,130.00	\$ 8,935.58	\$ 31,248.88	\$ 89,881.12	\$ -	\$ 89,881.12
	1003	GENERAL ADMINISTRATIVE (WITHOUT STAFF)	\$ 40,400.00	\$ 12,000.00	\$ 19,142.00	\$ 21,258.00	\$ -	\$ 21,258.00
	1004	PROFESSIONAL SERVICES	\$ 172,536.00	\$ 13,385.24	\$ 33,996.49	\$ 138,539.51	\$ -	\$ 138,539.51
DEBT SERVICES FUND	2000	DEBT SERVICES FUND	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ -	\$ 150,000.00
	2000A	CWP LOAN A PRINCIPAL REPAYMENT	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -	\$ -	\$ 325,000.00
	2000B	CWP LOAN B PRINCIPAL REPAYMENT	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ -	\$ 150,000.00
TOTALS:			\$ 765,239.00	\$ 120,892.60	\$ 513,918.00	\$ 35,148.00	\$ -	\$ 185,148.00

*Staff wages and benefits are budgeted and coded to Administration, Programs, and Projects in accordance with workload requirements. See Staff Management/Coordination line items on associated budget detail pages for breakout amounts. This page provides the grand total of all staffing budget line items.