



July 19, 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 six months ending June 30, 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

June 30, 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
Treasurer's Report
July 25, 2024

| INCOME for the period | | 6/1/2024 | to | 06/30/24 | | | | |
|---|-----------------|-----------------|---------------------|---|-----------------|----------------|---------------|--|
| Source | Ck. Date | Dep Date | Amount | Description | Account | Check # | Acct # | |
| MN Board of Water and Soil Resources (BWSR) | 06/11/24 | 06/11/24 | \$154,400.00 | Grant: WJD-6 Wetland Enhancement 40% payr | Grant-Income | ACH | 5-228-D-3300 | |
| Guidance Homes, Inc. | 06/13/24 | 06/13/24 | 1,000.00 | Permit 24-016 Deposit | Escrow Account | 50081 | 3-002-A-2330 | |
| Guidance Homes, Inc. | 06/13/24 | 06/13/24 | 10.00 | Permit 24-016 Application Fee | Permit Revenue | 50081 | 3-002-A-3400 | |
| Guidance Homes, Inc. | 06/13/24 | 06/13/24 | 20,000.00 | Permit 23-031 Financial Assurance | Escrow Account | 50080 | 3-002-A-2330 | |
| Surendran Sivarajah | 06/13/24 | 06/13/24 | 1,000.00 | Permit 24-018 Deposit | Escrow Account | 9557 | 3-002-A-2330 | |
| Surendran Sivarajah | 06/13/24 | 06/13/24 | 10.00 | Permit 24-018 Application Fee | Permit Revenue | 9557 | 3-002-A-3400 | |
| Grandmoore Homes Inc. | 06/21/24 | 06/21/24 | 1,000.00 | Permit 22-043-P1 Deposit | Escrow Account | 9632 | 3-002-A-2330 | |
| Grandmoore Homes Inc. | 06/21/24 | 06/21/24 | 10.00 | Permit 22-043-P1 Application Fee | Permit Revenue | 9632 | 3-002-A-3400 | |
| Grandmoore Homes Inc. | 06/21/24 | 06/21/24 | 1,000.00 | Permit 22-043-P2 Deposit | Escrow Account | 9631 | 3-002-A-2330 | |
| Grandmoore Homes Inc. | 06/21/24 | 06/21/24 | 10.00 | Permit 22-043-P2 Application Fee | Permit Revenue | 9631 | 3-002-A-3400 | |
| League of Minnesota Cities P&C | 06/21/24 | 06/21/24 | 180.52 | Windshield Replacement Reimbursement | Reimbursement | 333762810 | 3-010-A-3600 | |
| First Resource Bank-Permit Escrow-386 | --- | 06/30/24 | 995.56 | June Interest | Interest Income | ACH | 1-000-3700 | |
| First Resource Bank-Capitol Savings-831 | --- | 06/30/24 | 3,403.38 | June Interest | Interest Income | ACH | 1-000-3700 | |
| Total Income for period | | | \$183,019.46 | | | | | |

| EXPENSES for the period | | 6/1/2024 | to | 06/30/24 | | | | |
|----------------------------------|------------------|-----------------|---------------------|------------------------------------|---------------------------------------|----------------|---------------|--|
| Payee | Inv. Date | Pay Date | Amount | Description | Account | Check # | Acct # | |
| 44 Lake LLC. | 06/30/24 | 07/25/24 | \$1,923.00 | June Rent | Rent/Lease | 9605 | 1-002-4210 | |
| 44 Lake LLC. | 06/30/24 | 07/25/24 | 1,651.68 | June Rent CAM | Rent/Lease | 9605 | 1-002-4210 | |
| Patricia Berglund | 07/15/24 | 07/25/24 | 500.00 | Mini Grant | BMP Cost-Share/Incentive | 9606 | 3-004-B-4780 | |
| Mary Bordgsrd | 07/15/24 | 07/25/24 | 428.89 | Mini Grant | BMP Cost-Share/Incentive | 9607 | 3-004-B-4780 | |
| Dimke Excavating, Inc. | 06/13/24 | 07/25/24 | 72,490.23 | Pay App 3 | Construction (Labor and/or Materials) | 9608 | 5-221-B-4600 | |
| Michael D. Eggen | 07/08/24 | 07/25/24 | 760.45 | Permit 23-008 Closeout | Permits/Sureties Payable | 9609 | 3-002-A-2330 | |
| Emmons & Olivier Resources, Inc. | 06/11/24 | 07/25/24 | 23,524.08 | Engineering | Engineering | 9610 | Various | |
| Hallberg Inc. | 06/30/24 | 07/25/24 | 100.00 | Supplies | Supplies - Field | 9611 | 3-010-B-4201 | |
| Hallberg Inc. | 06/30/24 | 07/25/24 | 70.00 | Mini-Storage Rental | Rental/Lease | 9611 | 1-002-4635 | |
| In-Situ | 07/11/24 | 07/25/24 | 7,336.00 | Monitoring | Monitoring Expense | 9612 | 3-003-C-4715 | |
| Jen Lazarchic | 07/15/24 | 07/25/24 | 500.00 | Mini Grant | BMP Cost-Share/Incentive | 9613 | 3-004-B-4780 | |
| Papid Press | 07/12/24 | 07/25/24 | 750.00 | Printing | Printing | 9614 | 3-005-A-4208 | |
| Redpath & Company, LLC. | 06/30/24 | 07/25/24 | 3,922.50 | Accounting & Payroll Services | Audit & Accounting | 9615 | 1-004-4330 | |
| Regents of the University of MN | 07/08/24 | 07/25/24 | 100.00 | Lab Analysis | Lab Analysis | 9616 | 3-004-B-4713 | |
| Rymark | 07/01/24 | 07/25/24 | 1,460.20 | Computer Supplies/Software/Support | Computer Supplies/Software | 9617 | 1-002-4203 | |
| Smith Partners, PLLP | 06/30/24 | 07/25/24 | 3,120.40 | May Legal Fees | Legal Expense | 9618 | 1-004-4410 | |
| Washington Conservation District | 04/29/24 | 07/25/24 | 1,697.00 | Residential cost-share TA | BMP Cost-Share/Technical Assist | 9619 | 3-005-A-4810 | |
| Jessica Wille | 07/15/24 | 07/25/24 | 443.67 | Mini Grant | BMP Cost-Share/Incentive | 9620 | 3-004-B-4780 | |
| Total Checks | | | \$120,778.10 | | | | | |

ELECTRONIC PAYMENTS:

| | | | | | | | |
|---------------------------|----------|----------|-------------|--------------------------------|----------------------|--------|--------------|
| June Wages/Taxes/Benefits | 06/30/24 | 06/30/24 | \$59,142.79 | Wages/Taxes/Benefits | Wages/Taxes/Benefits | Direct | Various |
| Xcel Energy | 06/10/24 | 06/10/24 | 200.07 | Utilities | Utilities | EFT | 1-002-4300 |
| Xcel Energy | 06/11/24 | 06/11/24 | 8.78 | Utilities | Utilities | EFT | 3-010-A-4300 |
| Card Services-Kinney | 06/20/24 | 06/20/24 | 1,629.97 | Credit Card Expense-Kinney | Various | EFT | Various |
| Card Services-Eineichner | 06/18/24 | 06/18/24 | 2,489.28 | Credit Card Expense-Eineichner | Various | EFT | Various |
| HealthPartners | 06/28/24 | 06/28/24 | 4,829.07 | Health Benefits | Benefits | EFT | 1-003-4110 |

Total Expenses for period **\$189,078.06**

| Cash Balances | 6/1/2024 | Income | Outflow | Transfers | 6/30/2024 |
|----------------------------------|-----------------------|---------------------|---------------------|---------------|-----------------------|
| MidWest One Checking Account-446 | \$2,462.23 | - | - | - | \$2,462.23 |
| FRB Business Checking-507 | 73,581.89 | - | \$242,042.29 | \$246,000.00 | 77,539.60 |
| FRB Permit Escrow Savings-386 | 312,289.54 | \$25,035.56 | - | - | 337,325.10 |
| FRB Capital Savings-831 | 1,025,576.15 | 157,983.90 | - | (246,000.00) | 937,560.05 |
| Total Funds: | \$1,413,909.81 | \$183,019.46 | \$242,042.29 | \$0.00 | \$1,354,886.98 |

2024

| FUND BALANCE | Fund Balance @12/31/23 | Year-to-Date Income/Funds | Year-to-Date Expenditures | Fund Balance @ 6/30/24 |
|------------------------------------|------------------------|---------------------------|---------------------------|------------------------|
| General Fund | \$105,004.49 | \$9,102.40 | \$302,409.47 | (\$188,302.58) |
| Debt Services | 407,393.13 | 8,777.25 | 75,000.00 | 341,170.38 |
| Program & Project Implementation | 584,286.38 | 450,389.27 | 1,043,344.82 | (8,669.17) |
| Program & Project Loan Funds | - | 750,000.00 | - | 750,000.00 |
| TOTAL DISTRICT FUND BALANCE | \$1,096,684.00 | \$1,218,268.92 | 1,420,754.29 | \$894,198.63 |

COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
FUND BALANCE INCREASE/(DECREASE)
6/30/2024

| | <u>GENERAL FUND</u> | <u>DEBT SERVICES</u> | <u>PROGRAM & PROJECT IMPLEMENTATION</u> | <u>TOTAL</u> |
|---|------------------------------|-----------------------------|---|------------------------------|
| Fund Balance @ 12/31/23: | 105,004.49 | 407,393.13 | 584,286.38 | 1,096,684.00 |
| Year-To-Date Revenue | 9,102.40 | 8,777.25 | 1,200,389.27 | 1,218,268.92 |
| Year-To-Date Expenses | <u>302,409.47</u> | <u>75,000.00</u> | <u>1,043,344.82</u> | <u>1,420,754.29</u> |
| Fund Balance @ 6/30/24: | <u>(\$188,302.58)</u> | <u>\$341,170.38</u> | <u>\$741,330.83</u> | <u>\$894,198.63</u> |
| Increase/(Decrease) in Fund Balance: | <u>(\$293,307.07)</u> | <u>(\$66,222.75)</u> | <u>\$157,044.45</u> | <u>(\$202,485.37)</u> |

CLFL Watershed District
Balance Sheet
June 30, 2024

ASSETS

| | | |
|------------------------------|------------------|------------------------------|
| Current Assets | | |
| Checking-MidWestOne | \$2,448.94 | |
| Checking-First Resource Bank | 77,539.60 | |
| Permit Savings-FRB | 337,325.10 | |
| MMSavings-FRB | 937,560.05 | |
| Pre-Paid Expense | 16,370.81 | |
| Escrows Receivable | 25,581.72 | |
| Due from other governments | 123,940.00 | |
| Taxes Receivable-Delinquent | <u>33,462.50</u> | |
| Total Current Assets | | <u>\$1,554,228.72</u> |
| Total Assets | | <u><u>\$1,554,228.72</u></u> |

LIABILITIES AND CAPITAL

| | | |
|-----------------------------|---------------------|------------------------------|
| Current Liabilities | | |
| Accounts Payable | \$123,507.54 | |
| Unavailable Revenue | 11,990.25 | |
| Deferred Revenue-Escrows | 31,214.72 | |
| Escrow Account | 219,737.62 | |
| Deferred Revenue | 263,981.61 | |
| Unavailable Revenue | <u>9,598.35</u> | |
| Total Liabilities | | <u>\$660,030.09</u> |
| Capital | | |
| Fund Balance-General | (\$18,764.00) | |
| Fund Balance-Debt | 201,372.00 | |
| Fund Balance-Capital | 914,076.00 | |
| Net Income | <u>(202,485.37)</u> | |
| Total Capital | | <u>\$894,198.63</u> |
| Total Liabilities & Capital | | <u><u>\$1,554,228.72</u></u> |

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSE-REVENUE RECAP - AS OF JUNE 30, 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 | \$ 1,050.02 | \$ 7,212.74 | \$ 2,212.74 | 144.25% |
| | TOTAL REVENUE: | \$ 288,692.00 | \$ 1,050.02 | \$ 9,102.40 | \$ (279,589.60) | 3.15% |
| | EXPENSES | | | | | |
| | GENERAL ADMINISTRATION | \$ 590,239.00 | \$ 34,535.42 | \$ 302,409.47 | \$ (287,829.53) | 51.24% |
| | TOTAL EXPENDITURES: | \$ 590,239.00 | \$ 34,535.42 | \$ 302,409.47 | \$ (287,829.53) | 51.24% |
| | REVENUE OVER/(UNDER) EXPENDITURES: | \$ (301,547.00) | \$ (33,485.40) | \$ (293,307.07) | \$ 8,239.93 | |
| | DEBT SERVICES FUND | DEBT SERVICES | | | | |
| REVENUE | | | | | | |
| TAX LEVY | | \$ 350,000.00 | \$ - | \$ 2,561.52 | \$ (347,438.48) | 0.73% |
| OTHER (INTEREST) | | \$ - | \$ 948.92 | \$ 6,215.73 | \$ 6,215.73 | --- |
| TOTAL REVENUE: | | \$ 350,000.00 | \$ 948.92 | \$ 8,777.25 | \$ (341,222.75) | 2.51% |
| EXPENSES | | | | | | |
| DEBT SERVICES FUND | | \$ 325,000.00 | \$ - | \$ 75,000.00 | \$ (250,000.00) | 23.08% |
| TOTAL EXPENDITURES: | | \$ 325,000.00 | \$ - | \$ 75,000.00 | \$ (250,000.00) | 23.08% |
| REVENUE OVER/(UNDER) EXPENDITURES: | | \$ 25,000.00 | \$ 948.92 | \$ (66,222.75) | \$ (91,222.75) | |
| 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 | \$ 154,400.00 | \$ 345,259.00 | \$ (580,833.00) | 37.28% |
| | OTHER (INCLUDE INTEREST/PERMIT FEES) | \$ 138,086.66 | \$ 2,970.51 | \$ 97,707.00 | \$ (40,379.66) | 70.76% |
| | TOTAL REVENUE: | \$ 2,150,336.66 | \$ 157,370.51 | \$ 450,389.27 | \$ (1,699,947.39) | 20.95% |
| | LOAN PROCEEDS | | | | | |
| | LOAN | \$ 800,000.00 | \$ - | \$ 750,000.00 | \$ (50,000.00) | 93.75% |
| | TOTAL LOAN PROCEEDS: | \$ 800,000.00 | \$ - | \$ 750,000.00 | \$ (50,000.00) | 93.75% |
| | EXPENSES | | | | | |
| | PROGRAMS | \$ 1,321,609.00 | \$ 92,566.89 | \$ 503,695.21 | \$ (817,913.79) | 38.11% |
| | PROJECTS | \$ 1,351,730.00 | \$ 94,881.89 | \$ 530,233.05 | \$ (821,496.95) | 39.23% |
| | LAND ACQUISITION & MANAGEMENT | \$ 18,314.00 | \$ 2,149.51 | \$ 9,416.56 | \$ (8,897.44) | 51.42% |
| | TOTAL EXPENDITURES: | \$ 2,691,653.00 | \$ 189,598.29 | \$ 1,043,344.82 | \$ (1,639,410.74) | 38.76% |
| REVENUE OVER/(UNDER) EXPENDITURES: | \$ (541,316.34) | \$ (32,227.78) | \$ (592,955.55) | \$ (60,536.65) | | |
| NET CHANGE IN CASH BALANCE (includes loan proceeds): | \$ 258,683.66 | \$ (32,227.78) | \$ 157,044.45 | \$ (110,536.65) | | |
| 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 | \$ 154,400.00 | \$ 345,259.00 | \$ (580,833.00) | 37.28% |
| | OTHER (INCLUDES INTEREST) | \$ 143,086.66 | \$ 4,969.45 | \$ 111,135.47 | \$ (31,951.19) | 77.67% |
| | TOTAL REVENUE: | \$ 2,789,028.66 | \$ 159,369.45 | \$ 468,268.92 | \$ (2,320,759.74) | 16.79% |
| | LOAN PROCEEDS | | | | | |
| | LOAN | \$ 800,000.00 | \$ - | \$ 750,000.00 | \$ (50,000.00) | 93.75% |
| | TOTAL LOAN PROCEEDS: | \$ 800,000.00 | \$ - | \$ 750,000.00 | \$ (50,000.00) | 93.75% |
| | EXPENSES | | | | | |
| | GENERAL ADMINISTRATION | \$ 590,239.00 | \$ 34,535.42 | \$ 302,409.47 | \$ (287,829.53) | 51.24% |
| | DEBT SREVICES FUND | \$ 325,000.00 | \$ - | \$ 75,000.00 | \$ (250,000.00) | 23.08% |
| | PROGRAMS | \$ 1,321,609.00 | \$ 92,566.89 | \$ 503,695.21 | \$ (817,913.79) | 38.11% |
| | PROJECTS | \$ 1,351,730.00 | \$ 94,881.89 | \$ 530,233.05 | \$ (821,496.95) | 39.23% |
| LAND ACQUISITION & MANAGEMENT | \$ 18,314.00 | \$ 2,149.51 | \$ 9,416.56 | \$ (8,897.44) | 51.42% | |
| TOTAL EXPENDITURES: | \$ 3,606,892.00 | \$ 224,133.71 | \$ 1,420,754.29 | \$ (2,186,137.71) | 39.39% | |
| REVENUE OVER/(UNDER) EXPENDITURES: | \$ (817,864.34) | \$ (64,764.26) | \$ (952,485.37) | \$ (134,622.03) | | |
| NET CHANGE IN CASH BALANCE (includes loan proceeds): | \$ (17,863.34) | \$ (64,764.26) | \$ (202,485.37) | \$ (184,622.03) | | |

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 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 | \$ 34,535.42 | \$ 302,409.47 | \$ 287,829.53 | \$ - | \$ 287,829.53 |
| | 1001 | BOARD ADMINISTRATION | \$ 40,000.00 | \$ 2,375.00 | \$ 12,034.16 | \$ 27,965.84 | \$ - | \$ 27,965.84 |
| | 1002 | GENERAL OFFICE EXPENSES | \$ 121,130.00 | \$ 7,285.62 | \$ 61,361.41 | \$ 59,768.59 | \$ - | \$ 59,768.59 |
| | 1003 | GENERAL ADMINISTRATIVE | \$ 256,573.00 | \$ 17,425.40 | \$ 157,513.60 | \$ 99,059.40 | \$ - | \$ 99,059.40 |
| | 1004 | PROFESSIONAL SERVICES | \$ 172,536.00 | \$ 7,449.40 | \$ 71,500.30 | \$ 101,035.70 | \$ - | \$ 101,035.70 |
| DEBT SERVICES FUND | 2000 | DEBT SERVICES FUND | \$ 325,000.00 | \$ - | \$ 75,000.00 | \$ 250,000.00 | \$ - | \$ 250,000.00 |
| | 2000A | CWP LOAN A PRINCIPAL REPAYMENT | \$ 150,000.00 | \$ - | \$ 75,000.00 | \$ 75,000.00 | \$ - | \$ 75,000.00 |
| | 2000A | CWP LOAN B PRINCIPAL REPAYMENT | \$ 175,000.00 | \$ - | \$ - | \$ 175,000.00 | \$ - | \$ 175,000.00 |
| PROGRAMS (IMPLEMENTATION FUND) | 3000 | PROGRAMS | \$ 1,321,609.00 | \$ 92,566.89 | \$ 503,695.21 | \$ 817,913.79 | \$ - | \$ 877,913.79 |
| | 3000 | GENERAL PROGRAM DEVELOPMENT | \$ 8,814.00 | \$ 663.26 | \$ 4,201.03 | \$ 4,612.97 | \$ - | \$ 4,612.97 |
| | 3001 | DISTRICT RULES & RULEMAKING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 3002 | PERMITTING | \$ 262,287.00 | \$ 16,591.10 | \$ 115,352.28 | \$ 146,934.72 | \$ - | \$ 146,934.72 |
| | 3003 | MONITORING & DATA ASSESSMENT | \$ 176,144.00 | \$ 17,431.12 | \$ 93,712.84 | \$ 82,431.16 | \$ - | \$ 82,431.16 |
| | 3004 | NON-POINT SOURCE POLLUTION ABATEMENT | \$ 181,629.00 | \$ 5,057.65 | \$ 17,253.75 | \$ 164,375.25 | \$ - | \$ 164,375.25 |
| | 3005 | EDUCATION & OUTREACH | \$ 184,254.00 | \$ 8,198.52 | \$ 74,407.26 | \$ 109,846.74 | \$ - | \$ 109,846.74 |
| | 3006 | INTERAGENCY COMMUNICATION | \$ 60,513.00 | \$ 4,041.31 | \$ 29,138.43 | \$ 31,374.57 | \$ - | \$ 31,374.57 |
| | 3007 | RESEARCH | \$ 9,314.00 | \$ 663.26 | \$ 4,201.03 | \$ 5,112.97 | \$ - | \$ 5,112.97 |
| | 3008 | MEASUREMENT OF PROGRESS | \$ 10,314.00 | \$ 663.26 | \$ 4,937.81 | \$ 5,376.19 | \$ - | \$ 5,376.19 |
| | 3009 | GRANT RESEARCH & PREPARATION | \$ 28,314.00 | \$ 663.26 | \$ 8,590.03 | \$ 19,723.97 | \$ - | \$ 19,723.97 |
| | 3010 | OPERATION & MAINTENANCE | \$ 98,692.00 | \$ 6,883.89 | \$ 48,779.87 | \$ 49,912.13 | \$ - | \$ 49,912.13 |
| | 3011 | AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT | \$ 245,769.00 | \$ 24,177.00 | \$ 80,858.10 | \$ 164,910.90 | \$ - | \$ 164,910.90 |
| | 3013 | WATERSHED PLANNING & RESILIENCY | \$ 55,564.00 | \$ 7,533.26 | \$ 22,262.78 | \$ 33,301.22 | \$ - | \$ 33,301.22 |
| PROJECTS (IMPLEMENTATION FUND) | 5000 | PROJECTS | \$ 1,351,730.00 | \$ 94,881.89 | \$ 530,233.05 | \$ 821,520.01 | \$ 99,000.00 | \$ 860,520.01 |
| | 5000 | GENERAL PROJECT DEVELOPMENT | \$ 91,572.00 | \$ 9,805.39 | \$ 57,009.78 | \$ 34,562.22 | \$ - | \$ 34,562.22 |
| | 5100 | FLOODPLAIN | \$ 84,943.00 | \$ 1,989.70 | \$ 12,602.62 | \$ 72,340.38 | \$ - | \$ 72,340.38 |
| | 5200 | LAKES | \$ 1,095,329.00 | \$ 79,107.32 | \$ 435,270.36 | \$ 660,058.64 | \$ 99,000.00 | \$ 759,058.64 |
| | 5300 | STREAMS | \$ 54,943.00 | \$ 1,989.70 | \$ 12,602.56 | \$ 42,340.44 | \$ - | \$ (17,659.56) |
| | 5400 | WETLANDS | \$ 16,629.00 | \$ 1,326.44 | \$ 8,521.49 | \$ 8,107.51 | \$ - | \$ 8,107.51 |
| | 5500 | UPLAND RESOURCES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 5600 | GROUNDWATER | \$ 8,314.00 | \$ 663.34 | \$ 4,201.18 | \$ 4,112.82 | \$ - | \$ 4,112.82 |
| | 5920 | | \$ - | \$ - | \$ 25.06 | \$ - | \$ - | \$ - |
| LAND ACQUISITION & MANAGEMENT | 6000 | Land Acquisition & Management | \$ 18,314.00 | \$ 2,149.51 | \$ 9,416.56 | \$ 8,897.44 | \$ - | \$ 8,897.44 |
| | 6000 | Staff Management/Coordination | \$ 8,314.00 | \$ 663.26 | \$ 4,201.03 | \$ 4,112.97 | \$ - | \$ 4,112.97 |
| | 6000A | Ongoing Initiatives | \$ 10,000.00 | \$ 1,486.25 | \$ 5,215.53 | \$ 4,784.47 | \$ - | \$ 4,784.47 |
| TOTALS: | | | \$ 3,606,892.00 | \$ 224,133.71 | \$ 1,420,754.29 | \$ 2,186,160.77 | \$ 99,000.00 | \$ 2,285,160.77 |

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 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 | \$ 2,375.00 | \$ 12,034.16 | \$ 27,965.84 | \$ - | \$ 27,965.84 |
| | 1-001-4000 | Managers Per Diem | 32,000.00 | 2,375.00 | 11,625.00 | 20,375.00 | | 20,375.00 |
| | 1-001-4010 | Manager Expenses | 3,400.00 | - | 309.16 | 3,090.84 | | 3,090.84 |
| | 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 | \$ 7,285.62 | \$ 61,361.41 | \$ 59,768.59 | \$ - | \$ 59,768.59 |
| | 1-002-4240 | Cell Phone/office phone/internet/Web Hosting | \$ 12,000.00 | \$ 801.43 | \$ 5,127.43 | \$ 6,872.57 | | \$ 6,872.57 |
| | 1-002-4203 | Computer Supplies/Software/IT Support | \$ 25,000.00 | \$ 1,504.17 | \$ 15,402.58 | \$ 9,597.42 | | \$ 9,597.42 |
| | 1-002-4635 | Copier (lease) | \$ 4,000.00 | \$ 175.00 | \$ 1,587.29 | \$ 2,412.71 | | \$ 2,412.71 |
| | 1-002-4200 | General Office/Meeting Supplies | \$ 3,000.00 | \$ 503.58 | \$ 5,129.08 | \$ (2,129.08) | | \$ (2,129.08) |
| | 1-002-4245 | Dues/Fees/subscriptions | \$ 1,900.00 | \$ 32.50 | \$ 458.23 | \$ 1,441.77 | | \$ 1,441.77 |
| | 1-002-4265 | Conferences & Workshops/Staff Training & Education | \$ 11,000.00 | \$ 405.69 | \$ 2,114.02 | \$ 8,885.98 | | \$ 8,885.98 |
| | 1-002-4320 | Staff Expenses/Travel (Mileage) | \$ 2,200.00 | \$ 20.50 | \$ 1,105.05 | \$ 1,094.95 | | \$ 1,094.95 |
| | 1-002-4280 | Postage | \$ 400.00 | \$ 68.00 | \$ 402.00 | \$ (2.00) | | \$ (2.00) |
| | 1-002-4290 | Notices | \$ 130.00 | \$ - | \$ - | \$ 130.00 | | \$ 130.00 |
| | 1-002-4210 | Office Space (Rent) | \$ 40,000.00 | \$ 3,574.68 | \$ 24,363.68 | \$ 15,636.32 | | \$ 15,636.32 |
| | 1-002-4220 | Office Improvements/Furniture & Fixtures | \$ 14,500.00 | \$ - | \$ 2,242.31 | \$ 12,257.69 | | \$ 12,257.69 |
| | 1-002-4300 | Utilities/Office Upkeep | \$ 7,000.00 | \$ 200.07 | \$ 3,429.74 | \$ 3,570.26 | | \$ 3,570.26 |
| GENERAL ADMINISTRATION | 1-003 | General Administration | \$ 256,573.00 | \$ 17,425.40 | \$ 157,513.60 | \$ 99,059.40 | \$ - | \$ 99,059.40 |
| | 1-003-4100 | Salary/Benefits General Admin | \$ 216,173.00 | \$ 17,425.40 | \$ 109,909.60 | \$ 106,263.40 | | \$ 106,263.40 |
| | 1-003-4330 | Annual Audit | \$ 14,000.00 | \$ - | \$ 18,078.00 | \$ (4,078.00) | | \$ (4,078.00) |
| | 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 | \$ - | \$ 22,384.00 | \$ (2,384.00) | | \$ (2,384.00) |
| PROFESSIONAL SERVICES | 1-004 | Professional Services | \$ 172,536.00 | \$ 7,449.40 | \$ 71,500.30 | \$ 101,035.70 | \$ - | \$ 101,035.70 |
| | 1-004-4330 | CPA/bookkeeping | \$ 40,000.00 | \$ 4,251.50 | \$ 25,126.05 | \$ 14,873.95 | | \$ 14,873.95 |
| | 1-004-4337 | Consultant/Professional Services | \$ 82,536.00 | \$ - | \$ 12,552.50 | \$ 69,983.50 | | \$ 69,983.50 |
| | 1-004-4500 | Consulting Engineer | \$ 10,000.00 | \$ 750.00 | \$ 4,653.75 | \$ 5,346.25 | | \$ 5,346.25 |
| | 1-004-4410 | Legal | \$ 40,000.00 | \$ 2,447.90 | \$ 29,168.00 | \$ 10,832.00 | | \$ 10,832.00 |
| TOTAL ADMINISTRATION | | | \$ 590,239.00 | \$ 34,535.42 | \$ 302,409.47 | \$ 287,829.53 | \$ - | \$ 287,829.53 |

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 EXPENSES AS OF JUNE 30, 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 | \$ - | \$ 75,000.00 | \$ 250,000.00 | \$ - | \$ 250,000.00 |
| | 2-000-A | CWP Loan A Principal Repayment | \$ 150,000.00 | \$ - | \$ 75,000.00 | \$ 75,000.00 | \$ - | \$ 75,000.00 |
| | 2-000-B | CWP Loan B Principal Repayment | \$ 175,000.00 | \$ - | \$ - | \$ 175,000.00 | \$ - | \$ 175,000.00 |
| TOTAL DEBT SERVICES | | | \$ 325,000.00 | \$ - | \$ 75,000.00 | \$ 250,000.00 | \$ - | \$ 250,000.00 |

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 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 | \$ 663.26 | \$ 4,201.03 | \$ 4,612.97 | \$ - | \$ 4,612.97 |
| | 3-000-4100 | Staff Management/Coordination | \$ 8,314.00 | \$ 663.26 | \$ 4,201.03 | \$ 4,112.97 | | \$ 4,112.97 |
| | 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 | \$ 16,591.10 | \$ 115,352.28 | \$ 146,934.72 | \$ - | \$ 146,934.72 |
| | 3-002-4100 | Staff Management/Coordination | \$ 166,287.00 | \$ 13,264.38 | \$ 84,196.76 | \$ 82,090.24 | | \$ 82,090.24 |
| | 3-002-A | Ongoing Initiatives | \$ 95,000.00 | \$ 3,326.72 | \$ 31,155.52 | \$ 63,844.48 | | \$ 63,844.48 |
| | 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 | \$ 17,431.12 | \$ 93,712.84 | \$ 82,431.16 | \$ 9,500.00 | \$ 91,931.16 |
| | 3-003-4100 | Staff Management/Coordination | \$ 83,144.00 | \$ 6,632.19 | \$ 42,007.59 | \$ 41,136.41 | | \$ 41,136.41 |
| | 3-003-A | Ongoing Initiatives | \$ 35,000.00 | \$ 729.83 | \$ 2,299.08 | \$ 32,700.92 | | \$ 32,700.92 |
| | 3-003-B | Stream Monitoring | \$ 36,000.00 | \$ 2,733.10 | \$ 40,125.77 | \$ (4,125.77) | | \$ (4,125.77) |
| | 3-003-C | Lake Monitoring | \$ 20,000.00 | \$ 7,336.00 | \$ 9,280.40 | \$ 10,719.60 | \$ 9,500.00 | \$ 20,219.60 |
| | 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 | \$ 5,057.65 | \$ 17,253.75 | \$ 164,375.25 | \$ (9,500.00) | \$ 154,875.25 |
| | 3-004-4100 | Staff Management/Coordination | \$ 16,629.00 | \$ 1,326.44 | \$ 8,504.53 | \$ 8,124.47 | | \$ 8,124.47 |
| | 3-004-A | Ongoing Initiatives | \$ 25,000.00 | \$ 1,722.59 | \$ 6,040.60 | \$ 18,959.40 | | \$ 18,959.40 |
| | 3-004-B | Residential Landowner Grant | \$ 50,000.00 | \$ 1,968.62 | \$ 2,648.62 | \$ 47,351.38 | | \$ 47,351.38 |
| | 3-004-C | Agricultural and Rural BMP Incentives/Cost-Share | \$ 10,000.00 | \$ 40.00 | \$ 60.00 | \$ 9,940.00 | | \$ 9,940.00 |
| | 3-004-D | Commercial/Community Grant | \$ 80,000.00 | \$ - | \$ - | \$ 80,000.00 | \$ (9,500.00) | \$ 70,500.00 |
| | 3004-E | Municipal Stormwater Remediation Program | \$ - | \$ - | \$ - | \$ - | | \$ - |
| EDUCATION & OUTREACH | 3-005 | Education and Outreach | \$ 184,254.00 | \$ 8,198.52 | \$ 74,407.26 | \$ 109,846.74 | \$ - | \$ 109,846.74 |
| | 3-005-4100 | Staff Management/Coordination | \$ 83,144.00 | \$ 6,632.19 | \$ 42,044.71 | \$ 41,099.29 | | \$ 41,099.29 |
| | 3-005-A | Ongoing initiatives / EMWREP participation | \$ 90,000.00 | \$ 1,566.33 | \$ 32,362.55 | \$ 57,637.45 | | \$ 57,637.45 |
| | 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 | \$ 4,041.31 | \$ 29,138.43 | \$ 31,374.57 | \$ - | \$ 31,374.57 |
| | 3-006-4100 | Staff Management/Coordination | \$ 49,886.00 | \$ 3,979.31 | \$ 25,261.93 | \$ 24,624.07 | | \$ 24,624.07 |
| | 3-006-A | Ongoing Initiatives (Miscellaneous Projects) | \$ 500.00 | \$ - | \$ 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 | \$ - | \$ 2,036.00 | \$ 149.00 | | \$ 149.00 |
| | 3-006-D | District Web Mapper | \$ 2,442.00 | \$ 62.00 | \$ 1,373.50 | \$ 1,068.50 | | \$ 1,068.50 |
| | 3-006-E | Boundary Review | \$ 5,000.00 | \$ - | \$ - | \$ 5,000.00 | | \$ 5,000.00 |

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 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 | \$ 663.26 | \$ 4,201.03 | \$ 5,112.97 | \$ - | \$ 5,112.97 |
| | 3-007-4100 | Staff Management/Coordination | \$ 8,314.00 | \$ 663.26 | \$ 4,201.03 | \$ 4,112.97 | | \$ 4,112.97 |
| | 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 | \$ 663.26 | \$ 4,937.81 | \$ 5,376.19 | \$ - | \$ 5,376.19 |
| | 3-008-4100 | Staff Management/Coordination | \$ 8,314.00 | \$ 663.26 | \$ 4,201.06 | \$ 4,112.94 | | \$ 4,112.94 |
| | 3-008-A | Ongoing Initiatives | \$ 2,000.00 | \$ - | \$ 736.75 | \$ 1,263.25 | | \$ 1,263.25 |
| GRANT RESEARCH & PREPARATION | 3-009 | Grant Research & Preparation | \$ 28,314.00 | \$ 663.26 | \$ 8,590.03 | \$ 19,723.97 | \$ - | \$ 19,723.97 |
| | 3-009-4100 | Staff Management/Coordination | \$ 8,314.00 | \$ 663.26 | \$ 4,201.03 | \$ 4,112.97 | | \$ 4,112.97 |
| | 3-009-A | Ongoing Initiatives | \$ 20,000.00 | \$ - | \$ 4,389.00 | \$ 15,611.00 | | \$ 15,611.00 |
| OPERATIONS & MAINTENANCE | 3-010 | Operations & Maintenance | \$ 98,692.00 | \$ 6,883.89 | \$ 48,779.87 | \$ 49,912.13 | \$ - | \$ 49,912.13 |
| | 3-010-4100 | Staff Management/Coordination | \$ 49,886.00 | \$ 3,979.31 | \$ 25,204.52 | \$ 24,681.48 | | \$ 24,681.48 |
| | 3-010-A | Ongoing Initiatives | \$ 22,415.00 | \$ 2,904.58 | \$ 23,232.59 | \$ (817.59) | | \$ (817.59) |
| | 3-010-B | Annual Recurring Operations & Maintenance | \$ 10,000.00 | \$ - | \$ 342.76 | \$ 9,657.24 | | \$ 9,657.24 |
| | 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 | \$ 24,177.00 | \$ 80,858.10 | \$ 164,910.90 | \$ - | \$ 164,910.90 |
| | 3-011-4100 | Staff Management/Coordination | \$ 66,515.00 | \$ 5,305.49 | \$ 37,904.49 | \$ 28,610.51 | | \$ 28,610.51 |
| | 3-011-20-A | (District-Wide) Comprehensive Plan and Policy Development | \$ 3,000.00 | \$ 31.80 | \$ 1,475.80 | \$ 1,524.20 | | \$ 1,524.20 |
| | 3-011-20-B | (District-Wide) Watercraft Inspections | \$ 74,854.00 | \$ 17,917.00 | \$ 30,879.02 | \$ 43,974.98 | | \$ 43,974.98 |
| | 3-011-20-C | (District-Wide) AIS Prevention at Boat Launch Sites | \$ 5,000.00 | \$ 872.84 | \$ 1,344.71 | \$ 3,655.29 | | \$ 3,655.29 |
| | 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 | \$ - | \$ 279.66 | \$ 2,720.34 | | \$ 2,720.34 |
| | 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 Managaement | \$ 56,600.00 | \$ 49.87 | \$ 6,687.78 | \$ 49,912.22 | | \$ 49,912.22 |
| | 3-011-28-H | (Forest) Common Carp Management | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 3-011-29-G | (Comfort) AIS Management | \$ 6,000.00 | \$ - | \$ 2,286.64 | \$ 3,713.36 | | \$ 3,713.36 | |
| WATERSHED PLANNING & RESILIENCY | 3-013 | Watershed Planning & Resiliency | \$ 55,564.00 | \$ 7,533.26 | \$ 22,262.78 | \$ 33,301.22 | \$ 30,000.00 | \$ 63,301.22 |
| | 3-013-4100 | Staff Management/Coordination | \$ 8,314.00 | \$ 663.26 | \$ 4,201.03 | \$ 4,112.97 | | \$ 4,112.97 |
| | 3-013-B | Vulnerability Assessment | \$ 47,250.00 | \$ 6,870.00 | \$ 15,849.25 | \$ 31,400.75 | \$ 30,000.00 | \$ 61,400.75 |
| | 3-013-C | Emergency Response Plan | \$ - | \$ - | \$ 2,212.50 | \$ (2,212.50) | | \$ (2,212.50) |
| TOTAL PROGRAMS | | | \$ 1,321,609.00 | \$ 92,566.89 | \$ 503,695.21 | \$ 817,912.79 | \$ 30,000.00 | \$ 847,913.79 |

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 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 | \$ 9,805.39 | \$ 57,009.78 | \$ 34,562.22 | \$ - | \$ 34,562.22 |
| | 5-000 | Staff Management/Coordination | \$ 41,572.00 | \$ 3,316.14 | \$ 21,004.09 | \$ 20,567.91 | | \$ 20,567.91 |
| | 5-000-A | Consultants and Expenses | \$ 50,000.00 | \$ 6,489.25 | \$ 36,005.69 | \$ 13,994.31 | | \$ 13,994.31 |
| FLOODPLAIN | 5-100 | FLOODPLAIN | \$ 84,943.00 | \$ 1,989.70 | \$ 12,602.62 | \$ 72,340.38 | \$ - | \$ 72,340.38 |
| | 5-100-4100 | Staff Management/Coordination | \$ 24,943.00 | \$ 1,989.70 | \$ 12,602.62 | \$ 12,340.38 | | \$ 12,340.38 |
| | 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 | \$ 79,107.32 | \$ 435,270.36 | \$ 660,058.64 | \$ 99,000.00 | \$ 759,058.64 |
| | 5-200-4100 | Staff Management/Coordination | \$ 74,829.00 | \$ 5,968.84 | \$ 37,811.76 | \$ 37,017.24 | | \$ 37,017.24 |
| | 5-221-B | (Moody) Diagnostic Study Implementation | \$ 275,000.00 | \$ 72,490.23 | \$ 169,101.59 | \$ 105,898.41 | | \$ 105,898.41 |
| | 5-221-E | (Moody) SWA Implementation | \$ - | \$ - | \$ - | \$ - | | \$ - |
| | 5-222-C | (Bone) NE Legacy Wetland Restoration | \$ - | \$ - | \$ - | \$ - | | \$ - |
| | 5-222-D | (Bone) SWA Implementation | \$ - | \$ - | \$ - | \$ - | | \$ - |
| | 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 | \$ 648.25 | \$ 2,178.75 | \$ 322,821.25 | | \$ 322,821.25 |
| | 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 | \$ - | \$ 226,178.26 | \$ 183,821.74 | | \$ 183,821.74 |
| | 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 | \$ 1,989.70 | \$ 12,602.56 | \$ 42,340.44 | \$ (30,000.00) | \$ 12,340.44 |
| | 5-300-4100 | Staff Management/Coordination | \$ 24,943.00 | \$ 1,989.70 | \$ 12,602.56 | \$ 12,340.44 | | \$ 12,340.44 |
| | 5-341-A | (BBSLC Tributary) Diagnostic Study Implementation | \$ 30,000.00 | \$ - | \$ - | \$ 30,000.00 | \$ (30,000.00) | \$ - |
| WETLANDS | 5-400 | Wetlands | \$ 16,629.00 | \$ 1,326.44 | \$ 8,521.49 | \$ 8,107.51 | \$ - | \$ 8,107.51 |
| | 5-400-4100 | Staff Management/Coordination | \$ 16,629.00 | \$ 1,326.44 | \$ 8,521.49 | \$ 8,107.51 | | \$ 8,107.51 |
| UPLAND RESOURCES | 5-500 | Upland Resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 5-520-B | Natural Resources Inventory & Prioritization | \$ - | \$ - | \$ - | \$ - | | \$ - |
| GROUNDWATER | 5-600 | Groundwater | \$ 8,314.00 | \$ 663.34 | \$ 4,201.18 | \$ 4,112.82 | \$ - | \$ 4,112.82 |
| | 5-600-4100 | Staff Management/Coordination | \$ 8,314.00 | \$ 663.34 | \$ 4,201.18 | \$ 4,112.82 | | \$ 4,112.82 |
| UPLAND RESOURCES | 5-920 | | \$ - | \$ - | \$ 25.06 | \$ (25.06) | \$ - | \$ (25.06) |
| | 5-920-A | Staff Expense | \$ - | \$ - | \$ 25.06 | \$ (25.06) | | \$ (25.06) |
| TOTAL PROJECTS | | | \$ 1,351,730.00 | \$ 94,881.89 | \$ 530,233.05 | \$ 821,520.01 | \$ 69,000.00 | \$ 890,520.01 |
| LAND ACQUISITION & MANAGEMENT | 6-000 | Land Acquisition & Management | \$ 18,314.00 | \$ 2,149.51 | \$ 9,416.56 | \$ 8,897.44 | \$ - | \$ 8,897.44 |
| | 6-000-4100 | Staff Management/Coordination | \$ 8,314.00 | \$ 663.26 | \$ 4,201.03 | \$ 4,112.97 | | \$ 4,112.97 |
| | 6-000-A | Ongoing Initiatives | \$ 10,000.00 | \$ 1,486.25 | \$ 5,215.53 | \$ 4,784.47 | | \$ 4,784.47 |
| TOTAL LAND ACQUISITION & MANAGEMENT | | | \$ 18,314.00 | \$ 2,149.51 | \$ 9,416.56 | \$ 8,897.44 | \$ - | \$ 8,897.44 |

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 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 | \$ 60,052.66 | \$ 379,866.40 | \$ (379,866.40) | \$ - | \$ (379,866.40) |
| | Various | TOTAL STAFF WAGES | \$ - | \$ 60,824.50 | \$ 379,106.11 | \$ (379,106.11) | | |
| | Various | TOTAL STAFF PAYROLL TAXES | \$ - | \$ (6,083.68) | \$ (33,024.52) | \$ 33,024.52 | | |
| | Various | TOTAL STAFF BENEFITS | \$ - | \$ 5,311.84 | \$ 33,784.81 | \$ (33,784.81) | | |
| ADMINISTRATIVE (GENERAL FUND) | 1000 | ADMINISTRATION | \$ 374,066.00 | \$ 17,110.02 | \$ 192,499.87 | \$ 181,566.13 | \$ - | \$ 181,566.13 |
| | 1001 | BOARD ADMINISTRATION | \$ 40,000.00 | \$ 2,375.00 | \$ 12,034.16 | \$ 27,965.84 | \$ - | \$ 27,965.84 |
| | 1002 | GENERAL OFFICE EXPENSES | \$ 121,130.00 | \$ 7,285.62 | \$ 61,361.41 | \$ 59,768.59 | \$ - | \$ 59,768.59 |
| | 1003 | GENERAL ADMINISTRATIVE (WITHOUT STAFF) | \$ 40,400.00 | \$ - | \$ 47,604.00 | \$ (7,204.00) | \$ - | \$ (7,204.00) |
| | 1004 | PROFESSIONAL SERVICES | \$ 172,536.00 | \$ 7,449.40 | \$ 71,500.30 | \$ 101,035.70 | \$ - | \$ 101,035.70 |
| DEBT SERVICES FUND | 2000 | DEBT SERVICES FUND | \$ 175,000.00 | \$ - | \$ 175,000.00 | \$ - | \$ - | \$ 75,000.00 |
| | 2000A | CWP LOAN A PRINCIPAL REPAYMENT | \$ 150,000.00 | \$ 75,000.00 | \$ 150,000.00 | \$ - | \$ - | \$ 250,000.00 |
| | 2000B | CWP LOAN B PRINCIPAL REPAYMENT | \$ 175,000.00 | \$ - | \$ 175,000.00 | \$ - | \$ - | \$ 75,000.00 |
| TOTALS: | | | \$ 765,239.00 | \$ 77,162.68 | \$ 747,366.27 | \$ (198,300.27) | \$ - | \$ (123,300.27) |

*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.