



November 15, 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 ten months ending October 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**

*October 31, 2024*



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)**  
**10/31/2024**

	<u>GENERAL FUND</u>	<u>DEBT SERVICES</u>	<u>PROGRAM &amp; 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	158,301.45	210,622.38	1,131,276.49	1,500,200.32
Year-To-Date Expenses	<u>472,969.79</u>	<u>294,303.40</u>	<u>1,605,383.30</u>	<u>2,372,656.49</u>
<b>Fund Balance @ 9/30/24:</b>	<b><u>(\$209,663.85)</u></b>	<b><u>\$323,712.11</u></b>	<b><u>\$110,179.57</u></b>	<b><u>\$224,227.83</u></b>
<b>Increase/(Decrease) in Fund Balance:</b>	<b><u>(\$314,668.34)</u></b>	<b><u>(\$83,681.02)</u></b>	<b><u>(\$474,106.81)</u></b>	<b><u>(\$872,456.17)</u></b>

CLFL Watershed District  
Balance Sheet  
October 31, 2024

ASSETS

Current Assets		
Checking-MidWestOne	\$2,448.94	
Checking-First Resource Bank	211,416.01	
Permit Savings-FRB	286,859.67	
MMSavings-FRB	1,123,832.44	
Pre-Paid Expense	16,370.81	
Escrows Receivable	25,581.72	
Due from other governments	123,940.00	
Taxes Receivable-Delinquent	33,462.50	
	<u>                    </u>	
Total Assets		<u><u>\$1,823,912.09</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$379,974.61	
Unavailable Revenue	11,990.25	
Deferred Revenue-Escrows	31,214.72	
Escrow Account	152,924.72	
Deferred Revenue	263,981.61	
Unavailable Revenue	9,598.35	
	<u>                    </u>	
Total Liabilities		<u><u>\$849,684.26</u></u>
Capital		
Fund Balance-General	(\$18,764.00)	
Fund Balance-Debt	201,372.00	
Fund Balance-Capital	914,076.00	
Net Income	(122,456.17)	
	<u>                    </u>	
Total Capital		<u><u>\$974,227.83</u></u>
Total Liabilities & Capital		<u><u>\$1,823,912.09</u></u>

**Comfort Lake-Forest Lake Watershed District**  
**Treasurer's Report** **November 21, 2024**

<b>INCOME for the period</b>		<b>10/1/2024</b>	<b>to</b>	<b>10/31/24</b>			
<b>Source</b>	<b>Ck. Date</b>	<b>Dep Date</b>	<b>Amount</b>	<b>Description</b>	<b>Account</b>	<b>Check #</b>	<b>Acct #</b>
Autumn Hills Appartments, LLLP	10/07/24	10/07/24	\$5,000.00	24-022 - Permit Cash Escrow	Escrow Account	3871	3-002-A-2330
Bradley and Bridget Koch	10/18/24	10/18/24	1,000.00	Permit 24-031 Deposit	Escrow Account	5327	3-002-A-2330
Bradley and Bridget Koch	10/18/24	10/18/24	10.00	Permit 24-031 Application Fee	Permit Revenue	5327	3-002-A-3400
DAVE SCHULTZ CONSTRUCTION INC	10/18/24	10/18/24	1,000.00	Permit 24-030 Deposit	Escrow Account	8539	3-002-A-2330
DAVE SCHULTZ CONSTRUCTION INC	10/18/24	10/18/24	10.00	Permit 24-030 Application Fee	Permit Revenue	8539	3-002-A-3400
Southwind Builders, Inc	10/18/24	10/18/24	1,000.00	Permit 24-032 Deposit	Escrow Account	53131	3-002-A-2330
Southwind Builders, Inc	10/18/24	10/18/24	10.00	Permit 24-032 Application Fee	Permit Revenue	53131	3-002-A-3400
MN State	10/30/24	10/30/24	1,147.15	Ag Market Value Credit	Capitol Savings	ACH	Various
First Resource Bank-Permit Escrow-386	---	09/30/24	841.05	October Interest	Interest Income	ACH	1-000-3700
First Resource Bank-Capitol Savings-831	---	09/30/24	3,728.33	October Interest	Interest Income	ACH	1-000-3700
<b>Total Income for period</b>			<b>\$4,569.38</b>				

<b>EXPENSES for the period</b>		<b>10/1/2024</b>	<b>to</b>	<b>10/31/24</b>			
<b>Payee</b>	<b>Inv. Date</b>	<b>Pay Date</b>	<b>Amount</b>	<b>Description</b>	<b>Account</b>	<b>Check #</b>	<b>Acct #</b>
44 Lake LLC.	10/30/24	11/21/24	\$1,923.00	September Rent	Rent/Lease	9688	1-002-4210
44 Lake LLC.	10/30/24	11/21/24	1,651.68	September Rent CAM	Rent/Lease	9688	1-002-4210
Jeffery Dahlin	11/30/24	11/21/24	1,013.33	BMP Cost-Share/Incentive	BMP Cost-Share/Incentive	9689	3-004-C-4780
Joel R. Dahlin	11/30/24	11/21/24	1,013.34	BMP Cost-Share/Incentive	BMP Cost-Share/Incentive	9690	3-004-C-4780
E.G. Rud & Sons, Inc.	11/05/24	11/21/24	947.17	Vollrath Jensen Addition	Professional Services	9691	5-225-C-4335
Emmons & Olivier Resources, Inc.	11/07/24	11/21/24	29,721.78	Engineering	Engineering	9692	Various
Lori J. Farber	11/30/24	11/21/24	1,013.33	BMP Cost-Share/Incentive	BMP Cost-Share/Incentive	9693	3-004-C-4780
Julia Grabow	10/30/24	11/21/24	529.02	Staff Expenses/Travel (Mileage)	Staff Expenses/Travel (Mileage)	9694	1-002-4320
Guidance Homes, Inc.	11/08/24	11/21/24	20,000.00	Permit Closeout	Escrow Account	9695	3-002-A-2330
Hallberg Inc.	10/30/24	11/21/24	100.00	Supplies	Supplies - Field	9696	3-010-A-4201
Inver Grove Honda	11/08/24	11/21/24	5,627.08	Permit Closeout	Escrow Account	9697	3-002-A-2330
Land Title, Inc.	11/08/24	11/21/24	22,000.00	Permit Closeout	Escrow Account	9698	3-002-A-2330
Amy L. Luger & Nathan R. Luger	11/04/24	11/21/24	910.98	Permit Closeout	Escrow Account	9699	3-002-A-2330
MN Pollution Control Agency	11/01/24	11/21/24	75,000.00	Loan Repayment	Loan Repayment	9700	2-000-A-4910
MN Pollution Control Agency	11/01/24	11/21/24	87,499.90	Loan Repayment	Loan Repayment	9700	2-000-B-4910
MN Pollution Control Agency	11/01/24	11/21/24	56,803.50	Loan Repayment	Loan Repayment	9700	2-000-C-4910
Mister Carwash #000	11/08/24	11/21/24	9,000.00	Escrow Release	Escrow Account	9701	3-002-A-2330
MNT Company LLC	11/04/24	11/21/24	554.24	Permit Closeout	Escrow Account	9702	3-002-A-2330
Murphy Bros.	11/04/24	11/21/24	585.52	Permit Closeout	Escrow Account	9703	3-002-A-2330
Mira Norcross	11/04/24	11/21/24	386.53	Permit Closeout	Escrow Account	9704	3-002-A-2330
Peterson Companies, Inc.	11/12/24	11/21/24	12,867.75	WJD-6 Wetland Restoration	Contracted Services	9705	5-228-D-4337
Pinnacle Marketing Group	11/14/24	11/21/24	134.00	New Website hosts	Computer Supplies/Software/IT	9706	3-005-A-4203
PLM Lake & Land Management Corp.	10/15/24	11/21/24	5,535.00	Flowering Rush	Professional Services	9707	3-011-28-G-4335
Price Custom Homes	11/04/24	11/21/24	725.56	Permit Closeout	Escrow Account	9708	3-002-A-2330
Rapid Press	11/05/24	11/21/24	1,130.00	Office & Meeting Supplies	Office Supplies/Copies (General)	9709	3-005-A-4200
Redpath & Company, LLC.	11/12/24	11/21/24	3,455.00	Accounting & Payroll Services	Audit & Accounting	9710	1-004-4330
Rymark	10/31/24	11/21/24	2,944.50	Computer Supplies/Software/Support	Computer Supplies/Software	9711	1-002-4203
Jean Schreckeis	10/15/24	11/21/24	366.83	Mini Grant	BMP Cost-Share/Incentive	9712	3-004-B-4780
Brandon Searles	10/17/24	11/21/24	500.00	Mini Grant	BMP Cost-Share/Incentive	9713	3-004-B-4780
Smith Partners, PLLP	11/05/24	11/21/24	1,533.30	October Legal Fees	Legal Fees	9714	1-004-4410
Southwind Builders	11/04/24	11/21/24	805.96	Permit Closeout	Escrow Account	9715	3-002-A-2330

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Tower Cleaning Systems	11/10/24	11/21/24	688.00	Utilities	Utilities	*9717	1-002-4300
Washington Conservation District	10/15/24	11/21/24	1,547.00	BMP Cost-Share/Technical Assistance	Residential cost-share TA	9718	3-004-A-4560
Washington Conservation District	10/15/24	11/21/24	5,120.33	Public Education & Information	EMWREP quarterly	9718	3-005-A-4810
Xcel Energy	11/04/24	11/21/24	14,052.81	Permit Closeout	Escrow Account	9719	3-002-A-2330
Zan Associates	10/16/24	11/21/24	1,113.62	Consultants	Consultants	9720	3-013-B-4420

<b>Total Checks</b>	<b>\$368,800.06</b>
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October Wages/Taxes/Benefits	10/31/24	10/31/24	\$68,119.33	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
HealthPartners	10/29/24	10/29/24	3,146.89	Benefits	Benefits	EFT	1-003-4110
Connexus Energy	10/25/24	10/25/24	20.00	Utilities	Office Supplies	EFT	3-010-A-4300
Xcel Energy	10/06/24	10/06/24	351.49	Utilities	Utilities	EFT	1-002-4300
Xcel Energy	10/14/24	10/14/24	8.78	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Kinney	10/28/24	10/28/24	2,099.03	Credit Card Expense-Kinney	Various	EFT	Various
Card Services-Eineichner	10/24/24	10/24/24	2,523.06	Credit Card Expense-Eineichner	Various	EFT	Various
Card Services-Anderson	10/25/24	10/25/24	185.99	Stop Payment Fee	Bank Fee	EFT	Various

<b>Total Expenses for period</b>	<b>\$445,254.63</b>
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Cash Balances	10/1/2024	Income	Outflow	Transfers	10/31/2024
MidWest One Checking Account-446	\$2,448.94	-	-	-	\$2,448.94
FRB Business Checking-507	193,259.33	-	\$158,073.32	\$176,230.00	211,416.01
FRB Permit Escrow Savings-386	277,988.62	\$8,871.05	-	-	286,859.67
FRB Capital Savings-831	1,295,186.96	4,875.48	-	(176,230.00)	1,123,832.44
<b>Total Funds:</b>	<b>\$1,768,883.85</b>	<b>\$13,746.53</b>	<b>\$158,073.32</b>	<b>\$0.00</b>	<b>\$1,624,557.06</b>

2024

	Fund Balance @12/31/23	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance @10/31/24
General Fund	\$105,004.49	\$158,301.45	\$472,969.79	(\$209,663.85)
Debt Services	407,393.13	210,622.38	294,303.40	323,712.11
Program & Project Implementation	584,286.38	1,131,276.49	1,605,383.30	110,179.57
Program & Project Loan Funds	-	750,000.00	-	750,000.00
<b>TOTAL DISTRICT FUND BALANCE</b>	<b>\$1,096,684.00</b>	<b>\$2,250,200.32</b>	<b>\$2,372,656.49</b>	<b>\$974,227.83</b>

\*9716 Void, check not needed

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
EXPENSE-REVENUE RECAP - AS OF OCTOBER 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	\$ 182.55	\$ 147,019.80	\$ (136,672.20)	51.82%
	OTHER (INTEREST)	\$ 5,000.00	\$ 727.16	\$ 11,281.65	\$ 6,281.65	225.63%
	TOTAL REVENUE:	\$ 288,692.00	\$ 909.71	\$ 158,301.45	\$ (130,390.55)	54.83%
	EXPENSES					
	GENERAL ADMINISTRATION	\$ 590,239.00	\$ 39,066.81	\$ 472,969.79	\$ (117,269.21)	80.13%
TOTAL EXPENDITURES:	\$ 590,239.00	\$ 39,066.81	\$ 472,969.79	\$ (117,269.21)	80.13%	
REVENUE OVER/(UNDER) EXPENDITURES:	\$ (301,547.00)	\$ (38,157.10)	\$ (314,668.34)	\$ (13,121.34)		
DEBT SERVICES FUND	DEBT SERVICES					
	REVENUE					
	TAX LEVY	\$ 350,000.00	\$ 247.46	\$ 199,290.98	\$ (150,709.02)	56.94%
	OTHER (INTEREST)	\$ -	\$ 985.69	\$ 11,331.40	\$ 11,331.40	---
	TOTAL REVENUE:	\$ 350,000.00	\$ 1,233.15	\$ 210,622.38	\$ (139,377.62)	60.18%
	EXPENSES					
	DEBT SERVICES FUND	\$ 325,000.00	\$ 219,303.40	\$ 294,303.40	\$ (30,696.60)	90.55%
TOTAL EXPENDITURES:	\$ 325,000.00	\$ 219,303.40	\$ 294,303.40	\$ (30,696.60)	90.55%	
REVENUE OVER/(UNDER) EXPENDITURES:	\$ 25,000.00	\$ (218,070.25)	\$ (83,681.02)	\$ (108,681.02)		
PROGRAMS/PROJECTS (IMPLEMENTATION FUND)	PROGRAMS/PROJECTS					
	REVENUE					
	TAX LEVY	\$ 1,086,158.00	\$ 717.14	\$ 577,545.27	\$ (508,612.73)	53.17%
	GRANT REVENUE	\$ 926,092.00	\$ -	\$ 441,059.00	\$ (485,033.00)	47.63%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	\$ 138,086.66	\$ 2,886.53	\$ 112,672.22	\$ (25,414.44)	81.60%
	TOTAL REVENUE:	\$ 2,150,336.66	\$ 3,603.67	\$ 1,131,276.49	\$ (1,019,060.17)	52.61%
	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	\$ 87,557.54	\$ 905,256.45	\$ (416,352.55)	68.50%
	PROJECTS	\$ 1,351,730.00	\$ 40,644.52	\$ 684,990.03	\$ (666,739.97)	50.68%
	LAND ACQUISITION & MANAGEMENT	\$ 18,314.00	\$ 641.59	\$ 15,136.82	\$ (3,177.18)	82.65%
TOTAL EXPENDITURES:	\$ 2,691,653.00	\$ 128,843.65	\$ 1,605,383.30	\$ (1,083,092.52)	59.64%	
REVENUE OVER/(UNDER) EXPENDITURES:	\$ (541,316.34)	\$ (125,239.98)	\$ (474,106.81)	\$ 64,032.35		
NET CHANGE IN CASH BALANCE (includes loan proceeds):	\$ 258,683.66	\$ (125,239.98)	\$ 275,893.19	\$ 14,032.35		
TOTAL	TOTAL COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	\$ 1,719,850.00	\$ 1,147.15	\$ 923,856.05	\$ (795,993.95)	53.72%
	GRANT REVENUE	\$ 926,092.00	\$ -	\$ 441,059.00	\$ (485,033.00)	47.63%
	OTHER (INCLUDES INTEREST)	\$ 143,086.66	\$ 4,599.38	\$ 135,285.27	\$ (7,801.39)	94.55%
	TOTAL REVENUE:	\$ 2,789,028.66	\$ 5,746.53	\$ 1,500,200.32	\$ (1,288,828.34)	53.79%
	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	\$ 39,066.81	\$ 472,969.79	\$ (117,269.21)	80.13%
	DEBT SREVICES FUND	\$ 325,000.00	\$ 219,303.40	\$ 294,303.40	\$ (30,696.60)	90.55%
	PROGRAMS	\$ 1,321,609.00	\$ 87,557.54	\$ 905,256.45	\$ (416,352.55)	68.50%
PROJECTS	\$ 1,351,730.00	\$ 40,644.52	\$ 684,990.03	\$ (666,739.97)	50.68%	
LAND ACQUISITION & MANAGEMENT	\$ 18,314.00	\$ 641.59	\$ 15,136.82	\$ (3,177.18)	82.65%	
TOTAL EXPENDITURES:	\$ 3,606,892.00	\$ 387,213.86	\$ 2,372,656.49	\$ (1,234,235.51)	65.78%	
REVENUE OVER/(UNDER) EXPENDITURES:	\$ (817,864.34)	\$ (381,467.33)	\$ (872,456.17)	\$ (54,592.83)		
NET CHANGE IN CASH BALANCE (includes loan proceeds):	\$ (17,863.34)	\$ (381,467.33)	\$ (122,456.17)	\$ (104,592.83)		

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
EXPENSES AS OF OCTOBER 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)	<b>1000</b>	<b>ADMINISTRATION</b>	<b>\$ 590,239.00</b>	<b>\$ 39,066.81</b>	<b>\$ 472,969.79</b>	<b>\$ 117,269.21</b>	<b>\$ -</b>	<b>\$ 38,769.26</b>
	1001	BOARD ADMINISTRATION	\$ 40,000.00	\$ 1,827.74	\$ 23,963.20	\$ 16,036.80	\$ -	\$ 16,036.80
	1002	GENERAL OFFICE EXPENSES	\$ 121,130.00	\$ 12,976.10	\$ 99,356.23	\$ 21,773.77	\$ -	\$ 22,732.46
	1003	GENERAL ADMINISTRATIVE	\$ 256,573.00	\$ 18,031.47	\$ 224,370.61	\$ 32,202.39	\$ -	\$ -
	1004	PROFESSIONAL SERVICES	\$ 172,536.00	\$ 6,231.50	\$ 125,279.75	\$ 47,256.25	\$ -	\$ -
DEBT SERVICES FUND	<b>2000</b>	<b>DEBT SERVICES FUND</b>	<b>\$ 325,000.00</b>	<b>\$ 219,303.40</b>	<b>\$ 294,303.40</b>	<b>\$ 30,696.60</b>	<b>\$ -</b>	<b>\$ 30,696.60</b>
	2000A	CWP LOAN A PRINCIPAL REPAYMENT	\$ 150,000.00	\$ 75,000.00	\$ 150,000.00	\$ -	\$ -	\$ -
	2000B	CWP LOAN B PRINCIPAL REPAYMENT	\$ 175,000.00	\$ 87,499.90	\$ 87,499.90	\$ 87,500.10	\$ -	\$ 87,500.10
	2000C	CWP LOAN C PRINCIPAL REPAYMENT	\$ -	\$ 56,803.50	\$ 56,803.50	\$ (56,803.50)	\$ -	\$ (56,803.50)
PROGRAMS (IMPLEMENTATION FUND)	<b>3000</b>	<b>PROGRAMS</b>	<b>\$ 1,321,609.00</b>	<b>\$ 87,557.54</b>	<b>\$ 905,256.45</b>	<b>\$ 416,367.49</b>	<b>\$ -</b>	<b>\$ 414,954.51</b>
	3000	GENERAL PROGRAM DEVELOPMENT	\$ 8,814.00	\$ 608.67	\$ 6,680.59	\$ 2,133.41	\$ -	\$ 2,133.41
	3001	DISTRICT RULES & RULEMAKING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3002	PERMITTING	\$ 262,287.00	\$ 14,714.35	\$ 176,642.18	\$ 85,644.82	\$ -	\$ 85,644.82
	3003	MONITORING & DATA ASSESSMENT	\$ 176,144.00	\$ 9,278.50	\$ 137,578.40	\$ 38,565.60	\$ 9,500.00	\$ 48,065.60
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	\$ 181,629.00	\$ 6,671.08	\$ 46,466.00	\$ 135,163.00	\$ (9,500.00)	\$ 125,663.00
	3005	EDUCATION & OUTREACH	\$ 184,254.00	\$ 13,639.76	\$ 124,474.97	\$ 59,779.03	\$ -	\$ 59,779.03
	3006	INTERAGENCY COMMUNUNICATION	\$ 60,513.00	\$ 4,799.75	\$ 46,933.48	\$ 13,579.52	\$ -	\$ 13,579.52
	3007	RESEARCH	\$ 9,314.00	\$ 608.67	\$ 6,859.59	\$ 2,454.41	\$ -	\$ 2,454.41
	3008	MEASUREMENT OF PROGRESS	\$ 10,314.00	\$ 608.67	\$ 7,417.37	\$ 2,896.63	\$ -	\$ 2,896.63
	3009	GRANT RESEARCH & PREPARATION	\$ 28,314.00	\$ 608.67	\$ 14,765.84	\$ 13,548.16	\$ -	\$ 13,548.16
	3010	OPERATION & MAINTENANCE	\$ 98,692.00	\$ 5,196.40	\$ 89,724.62	\$ 8,967.38	\$ -	\$ 8,967.38
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	\$ 245,769.00	\$ 21,256.98	\$ 193,532.51	\$ 52,236.49	\$ -	\$ 52,236.49
	3012		\$ -	\$ -	\$ 14.94	\$ -	\$ -	\$ -
3013	WATERSHED PLANNING & RESILIENCY	\$ 55,564.00	\$ 9,566.04	\$ 54,165.96	\$ 1,398.04	\$ -	\$ (14.94)	
PROJECTS (IMPLEMENTATION FUND)	<b>5000</b>	<b>PROJECTS</b>	<b>\$ 1,351,730.00</b>	<b>\$ 40,644.52</b>	<b>\$ 684,990.03</b>	<b>\$ 671,763.03</b>	<b>\$ 99,000.00</b>	<b>\$ 740,763.03</b>
	5000	GENERAL PROJECT DEVELOPMENT	\$ 91,572.00	\$ 11,351.33	\$ 111,735.94	\$ (20,163.94)	\$ -	\$ (20,163.94)
	5100	FLOODPLAIN	\$ 84,943.00	\$ 1,825.91	\$ 20,245.90	\$ 64,697.10	\$ -	\$ 64,697.10
	5200	LAKES	\$ 1,095,329.00	\$ 23,815.47	\$ 507,784.49	\$ 587,544.51	\$ 99,000.00	\$ 686,544.51
	5300	STREAMS	\$ 54,943.00	\$ 1,825.91	\$ 20,040.84	\$ 34,902.16	\$ -	\$ 4,902.16
	5400	WETLANDS	\$ 16,629.00	\$ 1,217.25	\$ 13,480.22	\$ 3,148.78	\$ -	\$ 3,148.78
	5500	UPLAND RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5600	GROUNDWATER	\$ 8,314.00	\$ 608.65	\$ 6,677.58	\$ 1,636.42	\$ -	\$ 1,636.42
	5920		\$ -	\$ -	\$ 5,025.06	\$ -	\$ -	\$ -
LAND ACQUISITION & MANAGEMENT	<b>6000</b>	<b>Land Acquisition &amp; Management</b>	<b>\$ 18,314.00</b>	<b>\$ 641.59</b>	<b>\$ 15,136.82</b>	<b>\$ 3,177.18</b>	<b>\$ -</b>	<b>\$ 3,177.18</b>
	6000	Staff Management/Coordination	\$ 8,314.00	\$ 608.67	\$ 6,683.59	\$ 1,630.41	\$ -	\$ 1,630.41
	6000A	Ongoing Initiatives	\$ 10,000.00	\$ -	\$ 8,365.43	\$ 1,634.57	\$ -	\$ 1,634.57
	6-000-D	Dues/Fees/Suscriptions	\$ -	\$ 32.92	\$ 87.80	\$ (87.80)	\$ -	\$ (87.80)
<b>TOTALS:</b>			<b>\$ 3,606,892.00</b>	<b>\$ 387,213.86</b>	<b>\$ 2,372,656.49</b>	<b>\$ 1,239,273.51</b>	<b>\$ 99,000.00</b>	<b>\$ 1,228,360.58</b>



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

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
<b>BOARD ADMINISTRATION</b>	<b>1-001</b>	<b>Board Administration</b>	<b>\$ 40,000.00</b>	<b>\$ 1,827.74</b>	<b>\$ 23,963.20</b>	<b>\$ 16,036.80</b>	<b>\$ -</b>	<b>\$ 16,036.80</b>
	1-001-4000	Managers Per Diem	32,000.00	1,500.00	21,375.00	10,625.00		10,625.00
	1-001-4010	Manager Expenses	3,400.00	5.36	711.14	2,688.86		2,688.86
	1-001-4265	Managers Training/Conferences	4,600.00	322.38	1,877.06	2,722.94		2,722.94
<b>GENERAL OFFICE EXPENSES</b>	<b>1-002</b>	<b>General Office Expenses</b>	<b>\$ 121,130.00</b>	<b>\$ 12,976.10</b>	<b>\$ 99,356.23</b>	<b>\$ 22,732.46</b>	<b>\$ -</b>	<b>\$ 22,732.46</b>
	1-002-4240	Cell Phone/office phone/internet/Web Hosting	\$ 12,000.00	\$ 1,043.27	\$ 8,312.38	\$ 3,687.62		\$ 3,687.62
	1-002-4203	Computer Supplies/Software/IT Support	\$ 25,000.00	\$ 3,181.67	\$ 23,211.31	\$ 1,788.69		\$ 1,788.69
	1-002-4208	Printing	\$ -	\$ 574.08	\$ 958.69	\$ -		\$ -
	1-002-4635	Copier (lease)	\$ 4,000.00	\$ 206.41	\$ 2,318.70	\$ 1,681.30		\$ 1,681.30
	1-002-4200	General Office/Meeting Supplies	\$ 3,000.00	\$ 1,222.99	\$ 7,460.25	\$ (4,460.25)		\$ (4,460.25)
	1-002-4245	Dues/Fees/subscriptions	\$ 1,900.00	\$ -	\$ 458.23	\$ 1,441.77		\$ 1,441.77
	1-002-4265	Conferences & Workshops/Staff Training & Education	\$ 11,000.00	\$ 1,128.90	\$ 4,149.58	\$ 6,850.42		\$ 6,850.42
	1-002-4320	Staff Expenses/Travel (Mileage)	\$ 2,200.00	\$ 500.81	\$ 2,185.91	\$ 14.09		\$ 14.09
	1-002-4280	Postage	\$ 400.00	\$ 75.99	\$ 613.99	\$ (213.99)		\$ (213.99)
	1-002-4290	Notices	\$ 130.00	\$ 100.52	\$ 300.62	\$ (170.62)		\$ (170.62)
	1-002-4210	Office Space (Rent)	\$ 40,000.00	\$ 3,574.68	\$ 38,662.40	\$ 1,337.60		\$ 1,337.60
	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	\$ 1,366.78	\$ 8,481.86	\$ (1,481.86)		\$ (1,481.86)
<b>GENERAL ADMINISTRATION</b>	<b>1-003</b>	<b>General Administration</b>	<b>\$ 256,573.00</b>	<b>\$ 18,031.47</b>	<b>\$ 224,370.61</b>	<b>\$ 32,202.39</b>	<b>\$ -</b>	<b>\$ 32,202.39</b>
	1-003-4100	Salary/Benefits General Admin	\$ 216,173.00	\$ 18,031.47	\$ 175,671.61	\$ 40,501.39		\$ 40,501.39
	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	\$ -	\$ 23,479.00	\$ (3,479.00)		\$ (3,479.00)
<b>PROFESSIONAL SERVICES</b>	<b>1-004</b>	<b>Professional Services</b>	<b>\$ 172,536.00</b>	<b>\$ 6,231.50</b>	<b>\$ 125,279.75</b>	<b>\$ 47,256.25</b>	<b>\$ -</b>	<b>\$ 47,256.25</b>
	1-004-4330	CPA/bookkeeping	\$ 40,000.00	\$ 3,736.70	\$ 37,751.45	\$ 2,248.55		\$ 2,248.55
	1-004-4337	Consultant/Professional Services	\$ 82,536.00	\$ -	\$ 41,564.25	\$ 40,971.75		\$ 40,971.75
	1-004-4500	Consulting Engineer	\$ 10,000.00	\$ 1,365.00	\$ 8,268.75	\$ 1,731.25		\$ 1,731.25
	1-004-4410	Legal	\$ 40,000.00	\$ 1,129.80	\$ 37,695.30	\$ 2,304.70		\$ 2,304.70
<b>TOTAL ADMINISTRATION</b>			<b>\$ 590,239.00</b>	<b>\$ 39,066.81</b>	<b>\$ 472,969.79</b>	<b>\$ 118,227.90</b>	<b>\$ -</b>	<b>\$ 118,227.90</b>

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

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
<b>DEBT SERVICES FUND</b>	<b>2-000</b>	<b>Debt Services Fund</b>	<b>\$ 325,000.00</b>	<b>\$ 219,303.40</b>	<b>\$ 294,303.40</b>	<b>\$ 30,696.60</b>	<b>\$ -</b>	<b>\$ 30,696.60</b>
	2-000-A	CWP Loan A Principal Repayment	\$ 150,000.00	\$ 75,000.00	\$ 150,000.00	\$ -	\$ -	\$ -
	2-000-B	CWP Loan B Principal Repayment	\$ 175,000.00	\$ 87,499.90	\$ 87,499.90	\$ 87,500.10	\$ -	\$ 87,500.10
	2-000-C	CWP Loan C Principal Repayment	\$ -	\$ 56,803.50	\$ 56,803.50	\$ (56,803.50)	\$ -	\$ (56,803.50)
		<b>TOTAL DEBT SERVICES</b>	<b>\$ 325,000.00</b>	<b>\$ 219,303.40</b>	<b>\$ 294,303.40</b>	<b>\$ 30,696.60</b>	<b>\$ -</b>	<b>\$ 30,696.60</b>

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

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
<b>GENERAL PROGRAM DEVELOPMENT</b>	<b>3-000</b>	<b>General Program Development</b>	<b>\$ 8,814.00</b>	<b>\$ 608.67</b>	<b>\$ 6,680.59</b>	<b>\$ 2,133.41</b>	<b>\$ -</b>	<b>\$ 2,133.41</b>
	3-000-4100	Staff Management/Coordination	\$ 8,314.00	\$ 608.67	\$ 6,680.59	\$ 1,633.41		\$ 1,633.41
	3-000-A	General Program Development	\$ 500.00	\$ -	\$ -	\$ 500.00		\$ 500.00
<b>DISTRICT RULES &amp; RULEMAKING</b>	<b>3-001</b>	<b>District Rules &amp; Rulemaking</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	3001-4100	Staff Management/Coordination	\$ -	\$ -	\$ -	\$ -		\$ -
	3-001-B	Rule Implementation Review	\$ -	\$ -	\$ -	\$ -		\$ -
<b>PERMITTING</b>	<b>3-002</b>	<b>Permitting</b>	<b>\$ 262,287.00</b>	<b>\$ 14,714.35</b>	<b>\$ 176,642.18</b>	<b>\$ 85,644.82</b>	<b>\$ -</b>	<b>\$ 85,644.82</b>
	3-002-4100	Staff Management/Coordination	\$ 166,287.00	\$ 12,172.52	\$ 133,880.84	\$ 32,406.16		\$ 32,406.16
	3-002-A	Ongoing Initiatives	\$ 95,000.00	\$ 2,541.83	\$ 42,761.34	\$ 52,238.66		\$ 52,238.66
	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
<b>MONITORING &amp; DATA ASSESSMENT</b>	<b>3-003</b>	<b>Monitoring &amp; Data Assessment</b>	<b>\$ 176,144.00</b>	<b>\$ 9,278.50</b>	<b>\$ 137,578.40</b>	<b>\$ 38,565.60</b>	<b>\$ 9,500.00</b>	<b>\$ 48,065.60</b>
	3-003-4100	Staff Management/Coordination	\$ 83,144.00	\$ 6,086.27	\$ 66,822.13	\$ 16,321.87		\$ 16,321.87
	3-003-A	Ongoing Initiatives	\$ 35,000.00	\$ 633.47	\$ 5,511.29	\$ 29,488.71		\$ 29,488.71
	3-003-B	Stream Monitoring	\$ 36,000.00	\$ 2,543.42	\$ 50,654.57	\$ (14,654.57)		\$ (14,654.57)
	3-003-C	Lake Monitoring	\$ 20,000.00	\$ 15.34	\$ 14,590.41	\$ 5,409.59	\$ 9,500.00	\$ 14,909.59
	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
<b>NON-POINT SOURCE POLLUTION ABATEMENT (COST-SHARE)</b>	<b>3-004</b>	<b>Non-Point Source Pollution Abatement Grant (Cost-Share)</b>	<b>\$ 181,629.00</b>	<b>\$ 6,671.08</b>	<b>\$ 46,466.00</b>	<b>\$ 135,163.00</b>	<b>\$ (9,500.00)</b>	<b>\$ 125,663.00</b>
	3-004-4100	Staff Management/Coordination	\$ 16,629.00	\$ 1,217.25	\$ 13,471.37	\$ 3,157.63		\$ 3,157.63
	3-004-A	Ongoing Initiatives	\$ 25,000.00	\$ 1,547.00	\$ 9,695.15	\$ 15,304.85		\$ 15,304.85
	3-004-B	Residential Landowner Grant	\$ 50,000.00	\$ 866.83	\$ 20,199.48	\$ 29,800.52		\$ 29,800.52
	3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	\$ 10,000.00	\$ 3,040.00	\$ 3,100.00	\$ 6,900.00		\$ 6,900.00
	3-004-D	Commercial/Community Grant	\$ 80,000.00	\$ -	\$ -	\$ 80,000.00	\$ (9,500.00)	\$ 70,500.00
<b>EDUCATION &amp; OUTREACH</b>	<b>3-005</b>	<b>Education and Outreach</b>	<b>\$ 184,254.00</b>	<b>\$ 13,639.76</b>	<b>\$ 124,474.97</b>	<b>\$ 59,779.03</b>	<b>\$ -</b>	<b>\$ 59,779.03</b>
	3-005-4100	Staff Management/Coordination	\$ 83,144.00	\$ 6,086.27	\$ 66,838.48	\$ 16,305.52		\$ 16,305.52
	3-005-A	Ongoing initiatives / EMWREP participation	\$ 90,000.00	\$ 7,363.41	\$ 57,229.12	\$ 32,770.88		\$ 32,770.88
	3-005-B	Standard Project Signage	\$ 7,285.00	\$ -	\$ 217.29	\$ 7,067.71		\$ 7,067.71
	3-005-C	Local student engagement/Chisago Co Children's Water Festival	\$ 3,825.00	\$ 190.08	\$ 190.08	\$ 3,634.92		\$ 3,634.92

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

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
<b>INTERAGENCY COMMUNICATION</b>	<b>3-006</b>	<b>Interagency Communication</b>	<b>\$ 60,513.00</b>	<b>\$ 4,799.75</b>	<b>\$ 46,933.48</b>	<b>\$ 13,579.52</b>	<b>\$ -</b>	<b>\$ 13,579.52</b>
	3-006-4100	Staff Management/Coordination	\$ 49,886.00	\$ 3,651.75	\$ 40,138.17	\$ 9,747.83		\$ 9,747.83
	3-006-A	Ongoing Initiatives (Miscellaneous Projects)	\$ 500.00	\$ 896.00	\$ 2,567.81	\$ (2,067.81)		\$ (2,067.81)
	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	\$ 252.00	\$ 2,191.50	\$ 250.50		\$ 250.50
	3-006-E	Boundary Review	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00		\$ 5,000.00
<b>RESEARCH</b>	<b>3-007</b>	<b>Research</b>	<b>\$ 9,314.00</b>	<b>\$ 608.67</b>	<b>\$ 6,859.59</b>	<b>\$ 2,454.41</b>	<b>\$ -</b>	<b>\$ 2,454.41</b>
	3-007-4100	Staff Management/Coordination	\$ 8,314.00	\$ 608.67	\$ 6,680.59	\$ 1,633.41		\$ 1,633.41
	3-007-A	Ongoing Initiatives	\$ 1,000.00	\$ -	\$ 179.00	\$ 821.00		\$ 821.00
<b>MEASUREMENT OF PROGRESS</b>	<b>3-008</b>	<b>Measurement of Progress</b>	<b>\$ 10,314.00</b>	<b>\$ 608.67</b>	<b>\$ 7,417.37</b>	<b>\$ 2,896.63</b>	<b>\$ -</b>	<b>\$ 2,896.63</b>
	3-008-4100	Staff Management/Coordination	\$ 8,314.00	\$ 608.67	\$ 6,680.62	\$ 1,633.38		\$ 1,633.38
	3-008-A	Ongoing Initiatives	\$ 2,000.00	\$ -	\$ 736.75	\$ 1,263.25		\$ 1,263.25
<b>GRANT RESEARCH &amp; PREPARATION</b>	<b>3-009</b>	<b>Grant Research &amp; Preparation</b>	<b>\$ 28,314.00</b>	<b>\$ 608.67</b>	<b>\$ 14,765.84</b>	<b>\$ 13,548.16</b>	<b>\$ -</b>	<b>\$ 13,548.16</b>
	3-009-4100	Staff Management/Coordination	\$ 8,314.00	\$ 608.67	\$ 6,680.59	\$ 1,633.41		\$ 1,633.41
	3-009-A	Ongoing Initiatives	\$ 20,000.00	\$ -	\$ 8,085.25	\$ 11,914.75		\$ 11,914.75
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>3-010</b>	<b>Operations &amp; Maintenance</b>	<b>\$ 98,692.00</b>	<b>\$ 5,196.40</b>	<b>\$ 89,724.62</b>	<b>\$ 8,967.38</b>	<b>\$ -</b>	<b>\$ 8,967.38</b>
	3-010-4100	Staff Management/Coordination	\$ 49,886.00	\$ 3,651.75	\$ 40,080.76	\$ 9,805.24		\$ 9,805.24
	3-010-A	Ongoing Initiatives	\$ 22,415.00	\$ 1,401.89	\$ 48,999.70	\$ (26,584.70)		\$ (26,584.70)
	3-010-B	Annual Recurring Operations & Maintenance	\$ 10,000.00	\$ 142.76	\$ 644.16	\$ 9,355.84		\$ 9,355.84
	3-010-C	Unplanned Major Maintenance	\$ 16,391.00	\$ -	\$ -	\$ 16,391.00		\$ 16,391.00

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

Budget Category	Account Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance	Adjustments	Adjusted Balance
<b>AIS PREVENTION &amp; MANAGEMENT</b>	<b>3-011</b>	<b>Aquatic Invasive Species (AIS) Prevention &amp; Management</b>	<b>\$ 245,769.00</b>	<b>\$ 21,256.98</b>	<b>\$ 193,532.51</b>	<b>\$ 52,236.49</b>	<b>\$ -</b>	<b>\$ 52,236.49</b>
	3-011-4100	Staff Management/Coordination	\$ 66,515.00	\$ 4,868.76	\$ 57,738.50	\$ 8,776.50		\$ 8,776.50
	3-011-20-A	(District-Wide) Comprehensive Plan and Policy Development	\$ 3,000.00	\$ -	\$ 2,577.05	\$ 422.95		\$ 422.95
	3-011-20-B	(District-Wide) Watercraft Inspections	\$ 74,854.00	\$ 9,464.56	\$ 85,532.44	\$ (10,678.44)		\$ (10,678.44)
	3-011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	\$ 5,000.00	\$ 1,388.66	\$ 4,612.85	\$ 387.15		\$ 387.15
	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	\$ -	\$ 1,750.00	\$ (750.00)		\$ (750.00)
	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	(Keewahatin) 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	\$ 5,535.00	\$ 38,755.37	\$ 17,844.63		\$ 17,844.63
	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	
	<b>3-012</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14.94</b>	<b>\$ (14.94)</b>	<b>\$ -</b>	<b>\$ (14.94)</b>
	3-012-4100	Staff Management/Coordination	\$ -	\$ -	\$ -	\$ -		\$ -
	3-012-A	Ongoing Initiatives	\$ -	\$ -	\$ 14.94	\$ (14.94)	\$ -	\$ (14.94)
			\$ -	\$ -	\$ -	\$ -		\$ -
<b>WATERSHED PLANNING &amp; RESILIENCY</b>	<b>3-013</b>	<b>Watershed Planning &amp; Resiliency</b>	<b>\$ 55,564.00</b>	<b>\$ 9,566.04</b>	<b>\$ 54,165.96</b>	<b>\$ 1,398.04</b>	<b>\$ 30,000.00</b>	<b>\$ 31,398.04</b>
	3-013-4100	Staff Management/Coordination	\$ 8,314.00	\$ 608.67	\$ 6,680.59	\$ 1,633.41		\$ 1,633.41
	3-013-B	Vulnerability Assessment	\$ 47,250.00	\$ 8,957.37	\$ 45,272.87	\$ 1,977.13	\$ 30,000.00	\$ 31,977.13
	3-013-C	Emergency Response Plan	\$ -	\$ -	\$ 2,212.50	\$ (2,212.50)		\$ (2,212.50)
<b>TOTAL PROGRAMS</b>			<b>\$ 1,321,609.00</b>	<b>\$ 87,557.54</b>	<b>\$ 905,256.45</b>	<b>\$ 416,366.49</b>	<b>\$ 30,000.00</b>	<b>\$ 446,367.49</b>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
EXPENSES AS OF OCTOBER 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	\$ 11,351.33	\$ 111,735.94	\$ (20,163.94)	\$ -	\$ (20,163.94)
	5-000	Staff Management/Coordination	\$ 41,572.00	\$ 3,043.18	\$ 33,401.13	\$ 8,170.87		\$ 8,170.87
	5-000-A	Consultants and Expenses	\$ 50,000.00	\$ 8,308.15	\$ 78,334.81	\$ (28,334.81)		\$ (28,334.81)
FLOODPLAIN	5-100	FLOODPLAIN	\$ 84,943.00	\$ 1,825.91	\$ 20,245.90	\$ 64,697.10	\$ -	\$ 64,697.10
	5-100-4100	Staff Management/Coordination	\$ 24,943.00	\$ 1,825.91	\$ 20,040.90	\$ 4,902.10		\$ 4,902.10
	5-120-A	Volume Control Facility Implementation	\$ 10,000.00	\$ -	\$ 205.00	\$ 9,795.00		\$ 9,795.00
	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	\$ 23,815.47	\$ 507,784.49	\$ 587,544.51	\$ 99,000.00	\$ 686,544.51
	5-200-4100	Staff Management/Coordination	\$ 74,829.00	\$ 5,477.51	\$ 60,125.64	\$ 14,703.36		\$ 14,703.36
	5-221-B	(Moody) Diagnostic Study Implementation	\$ 275,000.00	\$ -	\$ 177,725.69	\$ 97,274.31		\$ 97,274.31
	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	\$ 3,385.92	\$ 24,711.59	\$ 300,288.41		\$ 300,288.41
	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	\$ -	\$ 20.00	\$ 20.00	\$ (20.00)		\$ (20.00)
	5-228-D	(Forest) WJD-6 Implementation (Wetland)	\$ 410,000.00	\$ 12,867.75	\$ 239,046.01	\$ 170,953.99		\$ 170,953.99
	5-228-F	(Forest) Internal Load Management	\$ 10,000.00	\$ 2,064.29	\$ 4,110.79	\$ 5,889.21		\$ 5,889.21
5-229-C	(Comfort) Tax Forfeit Wetland Restoration	\$ -	\$ -	\$ 2,044.77	\$ (2,044.77)		\$ (2,044.77)	
STREAMS	5-300	Streams	\$ 54,943.00	\$ 1,825.91	\$ 20,040.84	\$ 34,902.16	\$ (30,000.00)	\$ 4,902.16
	5-300-4100	Staff Management/Coordination	\$ 24,943.00	\$ 1,825.91	\$ 20,040.84	\$ 4,902.16		\$ 4,902.16
	5-341-A	(BBSLC Tributary) Diagnostic Study Implementation	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	\$ (30,000.00)	\$ -
WETLANDS	5-400	Wetlands	\$ 16,629.00	\$ 1,217.25	\$ 13,480.22	\$ 3,148.78	\$ -	\$ 3,148.78
	5-400-4100	Staff Management/Coordination	\$ 16,629.00	\$ 1,217.25	\$ 13,480.22	\$ 3,148.78		\$ 3,148.78
UPLAND RESOURCES	5-500	Upland Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5-520-B	Natural Resources Inventory & Prioritization	\$ -	\$ -	\$ -	\$ -		\$ -
GROUNDWATER	5-600	Groundwater	\$ 8,314.00	\$ 608.65	\$ 6,677.58	\$ 1,636.42	\$ -	\$ 1,636.42
	5-600-4100	Staff Management/Coordination	\$ 8,314.00	\$ 608.65	\$ 6,677.58	\$ 1,636.42		\$ 1,636.42
UPLAND RESOURCES	5-920		\$ -	\$ -	\$ 5,025.06	\$ (5,025.06)	\$ -	\$ (5,025.06)
	5-920-A	Staff Expense	\$ -	\$ -	\$ 5,025.06	\$ (5,025.06)		\$ (5,025.06)
<b>TOTAL PROJECTS</b>			<b>\$ 1,351,730.00</b>	<b>\$ 40,644.52</b>	<b>\$ 684,990.03</b>	<b>\$ 671,763.03</b>	<b>\$ 69,000.00</b>	<b>\$ 740,763.03</b>
LAND ACQUISITION & MANAGEMENT	6-000	Land Acquisition & Management	\$ 18,314.00	\$ 641.59	\$ 15,136.82	\$ 3,177.18	\$ -	\$ 3,177.18
	6-000-4100	Staff Management/Coordination	\$ 8,314.00	\$ 608.67	\$ 6,683.59	\$ 1,630.41		\$ 1,630.41
	6-000-A	Ongoing Initiatives	\$ 10,000.00	\$ -	\$ 8,365.43	\$ 1,634.57		\$ 1,634.57
	6-000-D	Dues/Fees/Suscriptions	\$ -	\$ 32.92	\$ 87.80	\$ (87.80)		\$ (87.80)
<b>TOTAL LAND ACQUISITION &amp; MANAGEMENT</b>			<b>\$ 18,314.00</b>	<b>\$ 641.59</b>	<b>\$ 15,136.82</b>	<b>\$ 3,177.18</b>	<b>\$ -</b>	<b>\$ 3,177.18</b>