November 14, 2025

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, 2025.

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

Sincerely,

REDPATH AND COMPANY, LLC.

Mark C. Gibbs, CPA
Enclosure

Comfort Lake-Forest Lake Watershed District

# Interim Financial Statements

*October 31, 2025*

REDPATH AND COMPANY

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

**COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT**
**FUND BALANCE**
**10/31/2025**

| | | 10/31/2025 Estimated Available Fund Balance |
|---|---|---|
| **Total District Fund Balance** | | **$437,521.28** |
| Restricted for Debt Services | 278,519.84 | |
| | | (278,519.84) |
| Restricted for Program & Project Implementation | | |
| Stormwater Impact Funds | 95,376.00 | |
| Heath IESF | 27,888.54 | |
| Sunrise Headwaters AIG | - | |
| Washington Co AIS Grant-Watercraft Inspection | - | |
| Washington Co AIS Grant-Flowering Rush | 1,211.50 | |
| Washington Co AIS Grant-Curly Leaf | 1,211.50 | |
| Moody Lake Capstone | 10,832.89 | |
| July Ave Feedlot | 41,720.00 | |
| WJD-6 Western Trib Wetland | 53,985.25 | |
| Forest Lake Alum Treatment | - | |
| Other Program & Project Implementation | - | |
| | | (232,225.68) |
| **General Fund Unrestricted Reserves** | | **($73,224.24)** |

| | | 10/31/2025 Estimated Available Cash Balance |
|---|---|---|
| **Total Cash (includes reduction for outstanding checks)** | | **$ 2,217,442.17** |
| Restricted for Debt Services | 278,519.84 | |
| | | (278,519.84) |
| Restricted Cash for Program & Project Implementation | | |
| Stormwater Impact Funds | 95,376.00 | |
| Heath IESF | 734,817.00 | |
| Sunrise Headwaters AIG | 51,035.00 | |
| Washington Co AIS Grant-Watercraft Inspection | - | |
| Washington Co AIS Grant-Flowering Rush | - | |
| Washington Co AIS Grant-Curly Leaf | - | |
| PRAP Strategic Planning | - | |
| Moody Lake Capstone | 10,832.89 | |
| July Ave Feedlot | 41,720.00 | |
| WJD-6 Western Trib Wetland | 53,985.25 | |
| Forest Lake Alum Treatment | - | |
| Clean Water Legacy Partners | 112,900.00 | |
| Bone Lake So. Prop Acquisition | 424,119.35 | |
| Other Program & Project Implementation | 1,000.00 | |
| | | (1,525,785.49) |
| Restricted for Other Purposes: | | |
| Accounts Payable | 254,084.44 | |
| Escrows/Sureties | 149,101.39 | |
| | | (403,185.83) |
| **Estimated Available Cash** | | **$ 9,951.01** |
| **Cash Sources:** | | |
| General Fund | | (73,224.24) |
| Implementation Fund | | 83,175.25 |
| **Estimated Available Cash** | | **$ 9,951.01** |

**COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT**
**FUND BALANCE**
**10/31/2025**

| | Fund Balance at 12/31/24 | Year-to-Date Income/Funds | Year-to-Date Expenditures | Fund Balance at 10/31/2025 |
|---|---|---|---|---|
| General Fund | 335,205.11 | 275,266.75 | 493,816.45 | 116,655.41 |
| Debt Services | 477,764.89 | 217,653.47 | 416,898.52 | 278,519.84 |
| Program & Project Implementation | 618,353.91 | 1,303,862.74 | 1,879,870.62 | 42,346.03 |
| Total District Fund Balance | $1,431,323.91 | $1,796,782.96 | $2,790,585.59 | $437,521.28 |

| | | | | |
|---|---|---|---|---|
| Program & Project Implementation: | | | | |
| Program & Project Loan Funds | - | - | - | - |
| Stormwater Impact Funds | 95,376.00 | - | - | 95,376.00 |
| Heath IESF | - | 60,481.23 | 32,592.69 | 27,888.54 |
| Sunrise Headwaters AIG | - | 7,965.00 | 7,965.00 | - |
| Washington Co AIS Grant-Watercraft Inspection | - | 2,000.00 | 2,000.00 | - |
| Washington Co AIS Grant-Flowering Rush | - | 4,918.25 | 3,706.75 | 1,211.50 |
| Washington Co AIS Grant-Curly Leaf | - | 4,918.25 | 3,706.75 | 1,211.50 |
| Moody Lake Capstone | 14,259.20 | - | 3,426.31 | 10,832.89 |
| July Ave Feedlot | 41,720.00 | - | - | 41,720.00 |
| WJD-6 Western Trib Wetland | 53,985.25 | - | - | 53,985.25 |
| Forest Lake Alum Treatment | 30,738.00 | | 30,738.00 | - |
| PRAP Strategic Planning | | 10,000.00 | 10,000.00 | - |
| Bone Lake So. Prop Acquisition | | | | |
| Other Program & Project Implementation | 382,275.46 | 1,213,580.01 | 1,785,735.12 | (189,879.65) |
| Total Program & Project Implementation | 618,353.91 | 1,303,862.74 | 1,879,870.62 | 42,346.03 |

CLFL Watershed District
Balance Sheet
October 31, 2025

| | | |
|---|---|---|
| ASSETS | | |
| Current Assets | | |
| Business Checking-FRB | $175,016.74 | |
| Permit Savings-FRB | 201,003.65 | |
| Capital Savings-FRB | 1,838,370.00 | |
| Checking-MidWestOne | 3,051.78 | |
| Escrows Receivable | 27,084.85 | |
| Due from other governments | 68,099.22 | |
| Taxes Receivable-Delinquent | 27,692.88 | |
| Total Assets | | $2,340,319.12 |
| LIABILITIES AND CAPITAL | | |
| Current Liabilities | | |
| Accounts Payable | $254,084.44 | |
| Deferred Revenue-Escrows | 27,084.85 | |
| Escrow Account | 149,101.39 | |
| Deferred Revenue | 1,434,834.18 | |
| Unavailable Revenue | 37,692.98 | |
| Total Liabilities | | $1,902,797.84 |
| Capital | | |
| Fund Balance | $1,431,323.91 | |
| Net Income | (993,802.63) | |
| Total Capital | | $437,521.28 |
| Total Liabilities & Capital | | $2,340,319.12 |

**Comfort Lake-Forest Lake Watershed District**
**Treasurer's Report** November 20, 2025

| INCOME for the period | 10/1/2025 | to | 10/31/25 | | | | |
|---|---|---|---|---|---|---|---|
| **Source** | **Ck. Date** | **Dep Date** | **Amount** | **Description** | **Account** | **Check #** | **Acct #** |
| J Brown Homes Inc. | 10/15/25 | 10/20/25 | $1,250.00 | Permit 25-025 Deposit | Escrow Account | 6045 | 3-002-A-2330 |
| J Brown Homes Inc. | 10/15/25 | 10/20/25 | 10.00 | Permit 25-025 Application Fee | Permit Revenue | 6045 | 3-002-A-3400 |
| Best Insulation LLC. | 10/16/25 | 10/20/25 | 1,500.00 | Permit 22-036 Negative Balance | Escrow Account | 5305 | 3-002-A-2330 |
| Chris and Dawn Roche | 10/17/25 | 10/20/25 | 1,000.00 | Permit 25-025 Deposit | Escrow Account | 4481 | 3-002-A-2330 |
| Chris and Dawn Roche | 10/17/25 | 10/20/25 | 10.00 | Permit 25-026 Application Fee | Permit Revenue | 4481 | 3-002-A-3400 |
| MN Native Landscapes, Inc. | 09/26/25 | 10/20/25 | 3,750.68 | Refund of overpayment | Reimbursements | 41587 | 5-221-B-3600 |
| MN Department of Natural Resources | 10/27/25 | 10/27/25 | 424,119.35 | Grant- Conservation Legacy Bone Lake | Grant | ACH | 6-000-F-3300 |
| MN State | 10/30/25 | 10/30/25 | 1,085.80 | Market Value Credit | Market Value Credit | ACH | 1-000-3200 |
| First Resource Bank-Permit Escrow-386 | --- | 10/31/25 | 479.49 | October Interest | Interest Income | ACH | 1-000-3700 |
| First Resource Bank-Capitol Savings-831 | --- | 10/31/25 | 4,692.56 | October Interest | Interest Income | ACH | 1-000-3700 |
| **Total Income for period** | | | **$437,897.88** | | | | |

| EXPENSES for the period | 10/1/2025 | to | 10/31/25 | | | | |
|---|---|---|---|---|---|---|---|
| **Payee** | **Inv. Date** | **Pay Date** | **Amount** | **Description** | **Account** | **Check #** | **Acct #** |
| Chisago Soil & Water Conservation Dist. | 11/04/25 | 11/20/25 | $210.00 | Office Supplies/Copies | Office Supplies/Copies | 9904 | 3-004-B-4200 |
| Jeffery Dahlin | 11/01/25 | 11/20/25 | 1,013.33 | BMP Cost-Share/Incentive | BMP Cost-Share/Incentive | 9905 | 3-004-C-4780 |
| Joel R. Dahlin | 11/01/25 | 11/20/25 | 1,013.34 | BMP Cost-Share/Incentive | BMP Cost-Share/Incentive | 9906 | 3-004-C-4780 |
| ECM Publishers, Inc. | 10/30/25 | 11/20/25 | 182.00 | Legal Notices | Legal Notices | 9907 | 3-001-A-4290 |
| E.G. Rud & Sons, Inc. | 11/04/25 | 11/20/25 | 1,247.40 | Professional Services | Professional Services | 9908 | 6-000-F-4335 |
| Emmons & Olivier Resources, Inc. | 11/07/25 | 11/20/25 | 12,812.95 | Engineering | Engineering | 9909 | Various |
| Lori J. Farber | 11/01/25 | 11/20/25 | 1,013.33 | BMP Cost-Share/Incentive | BMP Cost-Share/Incentive | 9910 | 3-004-C-4780 |
| Kathleen & Joseph Krause | 11/06/25 | 11/20/25 | 8,000.00 | Community Water Cost Share Closeout | BMP Cost-Share/Incentive | 9911 | 3-004-B-4780 |
| Valerie Kubal | 10/27/25 | 11/20/25 | 500.00 | Mini Grant Closeout | BMP Cost-Share/Incentive | 9912 | 3-004-B-4780 |
| MN Pollution Control Agency | 11/01/25 | 11/20/25 | 197,595.12 | Loan Repayment | Debt Service | 9913 | 2-000-A-4910 |
| Regents of the University of MN | 10/27/25 | 11/20/25 | 63.00 | Lab Analysis | Lab Analysis | 9914 | 3-004-B-4713 |
| Smith Partners, PLLP | 11/05/25 | 11/20/25 | 11,266.50 | October Legal Fees | Legal Fees | 9915 | 1-004-4410 |
| Washington Conservation District | 10/09/25 | 11/20/25 | 1,111.00 | Residential cost-share TA | BMP Cost-Share/Technical Assist. | 9916 | 3-004-A-4560 |
| **Total Checks** | | | **$236,027.97** | | | | |
| October Wages/Taxes/Benefits | 10/31/25 | 10/31/25 | $101,059.48 | Wages/Taxes/Benefits | Wages/Taxes/Benefits | Direct | Various |
| Connexus Energy | 10/21/25 | 10/21/25 | 124.32 | Utilities | Office Supplies | EFT | 3-010-A-4300 |
| HealthPartners | 10/29/25 | 10/29/25 | 4,841.41 | Benefits | Benefits | EFT | 1-003-4110 |
| The Lincoln National | 10/02/25 | 10/02/25 | 325.68 | Benefits | Benefits | EFT | 1-003-4110 |
| LRS Portable Bathrooms | 10/23/25 | 10/23/25 | 44.71 | Utilities | Utilities | EFT | 3-011-20-C-4337 |
| Metro East Commercial Management Inc | 10/02/25 | 10/02/25 | 4,917.30 | Rent | Rent | EFT | 1-002-4210 |
| Metro Sales INC | 10/28/25 | 10/28/25 | 129.00 | Printer Lease | Equipment Purchase/Rental/Lease | EFT | 1-002-4635 |
| Metronet | 10/17/25 | 10/17/25 | 334.60 | Cell Phone/Office Phone/Internet | Cell Phone/Office Phone/Internet | EFT | 1-002-4240 |
| MIDCO | 10/02/25 | 10/02/25 | 156.27 | Cell Phone/Office Phone/Internet | Cell Phone/Office Phone/Internet | EFT | 1-002-4240 |
| MNL | 10/27/25 | 10/27/25 | 1,037.65 | Supplies-Field | Supplies-Field | EFT | 5-221-B-4201 |
| Pinnacle | 10/23/25 | 10/23/25 | 99.00 | Computer Supplies/Software/IT | Computer Supplies/Software/IT | EFT | 3-005-A-4203 |
| Pinnacle | 10/17/25 | 10/17/25 | 35.00 | Computer Supplies/Software/IT | Computer Supplies/Software/IT | EFT | 3-005-A-4203 |
| Rapid Press | 10/01/25 | 10/01/25 | 126.00 | Printing | Printing | EFT | 3-011-28-G-4208 |
| Redpath | 10/29/25 | 10/29/25 | 3,895.00 | CPA/Bookkeeping | CPA/Bookkeeping | EFT | 1-004-4330 |
| Rymark | 10/28/25 | 10/28/25 | 1,634.57 | Computer Supplies/Software/IT | Computer Supplies/Software/IT | EFT | 1-002-4203 |
| SFM | 10/01/25 | 10/01/25 | 35.00 | Insurance & Bonds | Insurance & Bonds | EFT | 1-003-4270 |
| Verizon | 10/02/25 | 10/02/25 | 160.16 | Cell Phone/Office Phone/Internet | Cell Phone/Office Phone/Internet | EFT | 3-011-20-B-4240 |
| Verizon | 10/02/25 | 10/02/25 | 20.02 | Cell Phone/Office Phone/Internet | Cell Phone/Office Phone/Internet | EFT | 3-003-B-4240 |
| Verizon | 10/02/25 | 10/02/25 | 40.04 | Cell Phone/Office Phone/Internet | Cell Phone/Office Phone/Internet | EFT | 3-002-A-4240 |
| Xcel Energy | 10/02/25 | 10/02/25 | 427.73 | Utilities | Utilities | EFT | 1-002-4300 |
| Xcel Energy | 10/10/25 | 10/10/25 | 9.33 | Utilities | Utilities | EFT | 3-010-A-4300 |

| Payee | Inv. Date | Pay Date | Amount | Description | Account | Check # | Acct # |
|---|---|---|---|---|---|---|---|
| Card Services-Kinney | 10/23/25 | 10/23/25 | 310.89 | Credit Card Expense-Kinney | Various | EFT | Various |
| Card Services-Eineichner | 10/30/25 | 10/30/25 | 1,257.16 | Credit Card Expense-Eineichner | Various | EFT | Various |
| Card Services-Anderson | 10/30/25 | 10/30/25 | 6,548.18 | Credit Card Expense-Anderson | Various | EFT | Various |

| | |
|---|---|
| **Total Expenses for period** | **$363,596.47** |

| Cash Balances | 10/1/2025 | Income | Outflow | Transfers | 10/31/2025 |
|---|---|---|---|---|---|
| MidWest One Checking Account-446 | $3,051.78 | - | - | - | $3,051.78 |
| FRB Business Checking-507 | 211,162.36 | - | $469,445.62 | $433,300.00 | 175,016.74 |
| FRB Permit Escrow Savings-386 | 196,754.16 | $4,249.49 | - | - | 201,003.65 |
| FRB Capital Savings-831 | 1,838,021.61 | 433,648.39 | - | (433,300.00) | 1,838,370.00 |
| **Total Funds:** | **$2,248,989.91** | **$437,897.88** | **$469,445.62** | **$0.00** | **$2,217,442.17** |

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT**
**EXPENSE-REVENUE RECAP - AS OF OCTOBER 31, 2025**

| Budget Category | | Budget Item | 2025 Budget | Current Month | Year-to-Date | Over/(Under) Budget | YTD Percentage of Budget |
|---|---|---|---|---|---|---|---|
| **ADMINISTRATIVE (GENERAL FUND)** | | **ADMINISTRATION** | | | | | |
| | **REVENUE** | | | | | | |
| | | TAX LEVY | $ 508,200.00 | $ 305.57 | $ 262,872.49 | $ (245,327.51) | 51.73% |
| | | TRANSFERS | $ - | $ - | $ - | | |
| | | OTHER (INTEREST) | $ 10,000.00 | $ 1,007.52 | $ 12,394.26 | $ 2,394.26 | 123.94% |
| | | **TOTAL REVENUE:** | **$ 518,200.00** | **$ 1,313.09** | **$ 275,266.75** | **$ (242,933.25)** | **53.12%** |
| | | | | | | | |
| | **EXPENSES** | | | | | | |
| | | GENERAL ADMINISTRATION | $ 519,266.00 | $ 36,470.09 | $ 493,816.45 | $ (25,449.55) | 95.10% |
| | | **TOTAL EXPENDITURES:** | **$ 519,266.00** | **$ 36,470.09** | **$ 493,816.45** | **$ (25,449.55)** | **95.10%** |
| | | | | | | | |
| | | **REVENUE OVER/(UNDER) EXPENDITURES:** | **$ (1,066.00)** | **$ (35,157.00)** | **$ (218,549.70)** | **$ (217,483.70)** | |
| | | | | | | | |
| **DEBT SERVICES FUND** | | **DEBT SERVICES** | | | | | |
| | **REVENUE** | | | | | | |
| | | TAX LEVY | $ 400,000.00 | $ 240.51 | $ 206,904.75 | $ (193,095.25) | 51.73% |
| | | OTHER (INTEREST) | $ - | $ 1,115.70 | $ 10,748.72 | $ 10,748.72 | --- |
| | | **TOTAL REVENUE:** | **$ 400,000.00** | **$ 1,356.21** | **$ 217,653.47** | **$ (182,346.53)** | **54.41%** |
| | | | | | | | |
| | **EXPENSES** | | | | | | |
| | | DEBT SERVICES FUND | $ 438,608.00 | $ 197,595.12 | $ 416,898.52 | $ (21,709.48) | 95.05% |
| | | **TOTAL EXPENDITURES:** | **$ 438,608.00** | **$ 197,595.12** | **$ 416,898.52** | **$ (21,709.48)** | **95.05%** |
| | | | | | | | |
| | | **REVENUE OVER/(UNDER) EXPENDITURES:** | **$ (38,608.00)** | **$ (196,238.91)** | **$ (199,245.05)** | **$ (160,637.05)** | |
| | | | | | | | |
| **PROGRAMS/PROJECTS (IMPLEMENTATION FUND)** | | **PROGRAMS/PROJECTS** | | | | | |
| | **REVENUE** | | | | | | |
| | | TAX LEVY | $ 897,643.00 | $ 539.72 | $ 464,316.50 | $ (433,326.50) | 51.73% |
| | | TRANSFERS | | | | | |
| | | GRANT REVENUE | $ 663,958.00 | $ - | $ 210,896.54 | $ (453,061.46) | 31.76% |
| | | OTHER (INCLUDE INTEREST/PERMIT FEES) | $ 118,500.00 | $ 8,003.96 | $ 128,649.70 | $ 10,149.70 | 108.57% |
| | | **TOTAL REVENUE:** | **$ 1,680,101.00** | **$ 8,543.68** | **$ 803,862.74** | **$ (876,238.26)** | **47.85%** |
| | | | | | | | |
| | **LOAN PROCEEDS** | | | | | | |
| | | LOAN | $ 500,000.00 | $ - | $ 500,000.00 | $ - | 100.00% |
| | | **TOTAL LOAN PROCEEDS:** | **$ 500,000.00** | **$ -** | **$ 500,000.00** | **$ -** | **100.00%** |
| | | | | | | | |
| | **EXPENSES** | | | | | | |
| | | PROGRAMS | $ 1,505,683.00 | $ 106,874.76 | $ 1,107,244.97 | $ (398,438.03) | 73.54% |
| | | PROJECTS | $ 714,803.00 | $ 17,673.52 | $ 614,744.64 | $ (100,058.36) | 86.00% |
| | | LAND ACQUISITION & MANAGEMENT | $ 173,135.00 | $ 3,724.99 | $ 157,881.01 | $ (15,253.99) | 91.19% |
| | | **TOTAL EXPENDITURES:** | **$ 2,393,621.00** | **$ 128,273.27** | **$ 1,879,870.62** | **$ (498,496.39)** | **78.54%** |
| | | | | | | | |
| | | **REVENUE OVER/(UNDER) EXPENDITURES:** | **$ (713,520.00)** | **$ (119,729.59)** | **$ (1,076,007.88)** | **$ (377,741.87)** | |
| | | **NET CHANGE IN CASH BALANCE (includes loan proceeds):** | **$ (213,520.00)** | **$ (119,729.59)** | **$ (576,007.88)** | **$ (377,741.87)** | |
| | | | | | | | |
| **TOTAL** | | **TOTAL COMFORT LAKE-FOREST LAKE** | | | | | |
| | **REVENUE** | | | | | | |
| | | TAX LEVY | $ 1,805,843.00 | $ 1,085.80 | $ 934,093.74 | $ (871,749.26) | 51.73% |
| | | GRANT REVENUE | $ 663,958.00 | $ - | $ 210,896.54 | $ (453,061.46) | 31.76% |
| | | OTHER (INCLUDES INTEREST, LOAN PROCEEDS) | $ 128,500.00 | $ 10,127.18 | $ 651,792.68 | $ 23,292.68 | 507.23% |
| | | **TOTAL REVENUE:** | **$ 2,598,301.00** | **$ 11,212.98** | **$ 1,796,782.96** | **$ (1,301,518.04)** | **69.15%** |
| | | | | | | | |
| | **LOAN PROCEEDS** | | | | | | |
| | | LOAN | $ 500,000.00 | $ - | $ 500,000.00 | $ - | 100.00% |
| | | **TOTAL LOAN PROCEEDS:** | **$ 500,000.00** | **$ -** | **$ 500,000.00** | **$ -** | **100.00%** |
| | | | | | | | |
| | **EXPENSES** | | | | | | |
| | | GENERAL ADMINISTRATION | $ 519,266.00 | $ 36,470.09 | $ 493,816.45 | $ (25,449.55) | 95.10% |
| | | DEBT SREVICES FUND | $ 438,608.00 | $ 197,595.12 | $ 416,898.52 | $ (21,709.48) | 95.05% |
| | | PROGRAMS | $ 1,505,683.00 | $ 106,874.76 | $ 1,107,244.97 | $ (398,438.03) | 73.54% |
| | | PROJECTS | $ 714,803.00 | $ 17,673.52 | $ 614,744.64 | $ (100,058.36) | 86.00% |
| | | LAND ACQUISITION & MANAGEMENT | $ 18,314.00 | $ 3,724.99 | $ 157,881.01 | $ 139,567.01 | 862.08% |
| | | **TOTAL EXPENDITURES:** | **$ 3,196,674.00** | **$ 362,338.48** | **$ 2,790,585.59** | **$ (406,088.41)** | **87.30%** |
| | | | | | | | |
| | | **REVENUE OVER/(UNDER) EXPENDITURES:** | **$ (598,374.00)** | **$ (351,125.50)** | **$ (993,802.63)** | **$ (895,429.63)** | |
| | | **NET CHANGE IN CASH BALANCE (includes loan proceeds):** | **$ (98,373.00)** | **$ (351,125.50)** | **$ (493,802.63)** | **$ (895,429.63)** | |

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT**
**EXPENSES AS OF OCTOBER 31, 2025**

| Budget Category | Account Code | Budget Item | 2025 Budget | Current Month Expenditures | Year-to-Date Expenditures | 2025 Balances | Adjustments | Adjusted Balance |
|---|---|---|---|---|---|---|---|---|
| **ADMINISTRATIVE (GENERAL FUND)** | **1000** | **ADMINISTRATION** | **$ 519,266.00** | **$ 36,470.09** | **$ 493,816.45** | **$ 25,449.55** | **$ -** | **$ 25,449.55** |
| | 1001 | BOARD ADMINISTRATION | $ 35,000.00 | $ 3,267.78 | $ 54,089.43 | $ (19,089.43) | $ - | $ (19,089.43) |
| | 1002 | GENERAL OFFICE EXPENSES | $ 118,000.00 | $ 10,093.90 | $ 111,443.41 | $ 6,556.59 | $ - | $ 6,556.59 |
| | 1003 | GENERAL ADMINISTRATIVE | $ 234,266.00 | $ 14,644.61 | $ 173,496.71 | $ 60,769.29 | $ - | $ 60,769.29 |
| | 1004 | PROFESSIONAL SERVICES | $ 132,000.00 | $ 8,463.80 | $ 154,786.90 | $ (22,786.90) | $ - | $ (22,786.90) |
| | | | | | | | | |
| **DEBT SERVICES FUND** | **2000** | **DEBT SERVICES FUND** | **$ 438,608.00** | **$ 197,595.12** | **$ 416,898.52** | **$ 21,709.48** | **$ -** | **$ 21,709.48** |
| | 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 | $ 174,999.80 | $ 0.20 | $ - | $ 0.20 |
| | 2000C | CWP LOAN C PRINCIPAL REPAYMENT | $ 113,608.00 | $ 35,095.22 | $ 91,898.72 | $ 21,709.28 | $ - | $ 21,709.28 |
| | 2200A | CWP LOAN PRINCIPAL REPAYMENT | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | | | |
| **PROGRAMS (IMPLEMENTATION FUND)** | **3000** | **PROGRAMS** | **$ 1,505,683.00** | **$ 106,874.76** | **$ 1,107,244.97** | **$ 408,533.88** | **$ -** | **$ 408,533.88** |
| | 3000 | GENERAL PROGRAM DEVELOPMENT | $ 22,590.00 | $ 1,651.71 | $ 14,970.23 | $ 7,619.77 | $ - | $ 7,619.77 |
| | 3001 | DISTRICT RULES & RULEMAKING | $ - | $ 391.75 | $ 2,595.85 | $ - | $ - | $ - |
| | 3002 | PERMITTING | $ 321,946.00 | $ 23,449.53 | $ 232,050.89 | $ 89,895.11 | $ - | $ 89,895.11 |
| | 3003 | MONITORING & DATA ASSESSMENT | $ 219,905.00 | $ 9,095.36 | $ 181,549.98 | $ 38,355.02 | $ - | $ 38,355.02 |
| | 3004 | NON-POINT SOURCE POLLUTION ABATEMENT | $ 229,931.00 | $ 23,973.67 | $ 138,341.73 | $ 91,589.27 | $ - | $ 91,589.27 |
| | 3005 | EDUCATION & OUTREACH | $ 196,541.00 | $ 14,799.25 | $ 134,319.40 | $ 62,221.60 | $ - | $ 62,221.60 |
| | 3006 | INTERAGENCY COMMUNUNICATION | $ 48,948.00 | $ 3,371.40 | $ 34,518.46 | $ 14,429.54 | $ - | $ 14,429.54 |
| | 3007 | RESEARCH | $ 12,045.00 | $ 825.85 | $ 7,485.09 | $ 4,559.91 | $ - | $ 4,559.91 |
| | 3008 | MEASUREMENT OF PROGRESS | $ 12,045.00 | $ 825.85 | $ 7,485.09 | $ 4,559.91 | $ - | $ 4,559.91 |
| | 3009 | GRANT RESEARCH & PREPARATION | $ 29,582.00 | $ 1,651.71 | $ 26,649.28 | $ 2,932.72 | $ - | $ 2,932.72 |
| | 3010 | OPERATION & MAINTENANCE | $ 34,045.00 | $ 2,559.01 | $ 22,172.01 | $ 11,872.99 | $ - | $ 11,872.99 |
| | 3011 | AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT | $ 307,060.00 | $ 15,556.32 | $ 220,424.90 | $ 86,635.10 | $ - | $ 86,635.10 |
| | 3012 | | $ - | $ 7,500.00 | $ 7,500.00 | $ - | $ - | $ - |
| | 3013 | WATERSHED PLANNING & RESILIENCY | $ 71,045.00 | $ 1,223.35 | $ 77,182.06 | $ (6,137.06) | $ - | $ (6,137.06) |
| | | | | | | | | |
| **PROJECTS (IMPLEMENTATION FUND)** | **5000** | **PROJECTS** | **$ 714,803.00** | **$ 17,673.52** | **$ 614,744.64** | **$ 100,058.36** | **$ -** | **$ 100,058.36** |
| | 5000 | GENERAL PROJECT DEVELOPMENT | $ 97,315.00 | $ 7,187.82 | $ 126,415.16 | $ (29,100.16) | $ - | $ (29,100.16) |
| | 5100 | FLOODPLAIN | $ 38,135.00 | $ 2,477.55 | $ 22,455.35 | $ 15,679.65 | $ - | $ 15,679.65 |
| | 5200 | LAKES | $ 579,353.00 | $ 8,008.15 | $ 465,874.13 | $ 113,478.87 | $ - | $ 113,478.87 |
| | 5300 | STREAMS | $ - | $ - | $ - | $ - | $ - | $ - |
| | 5400 | WETLANDS | $ - | $ - | $ - | $ - | $ - | $ - |
| | 5500 | UPLAND RESOURCES | $ - | $ - | $ - | $ - | $ - | $ - |
| | 5600 | GROUNDWATER | $ - | $ - | $ - | $ - | $ - | $ - |
| | 5920 | | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | | | |
| **LAND ACQUISITION & MANAGEMENT** | **6000** | **LAND ACQUISITION & MANAGEMENT** | **$ 173,135.00** | **$ 3,724.99** | **$ 157,881.01** | **$ 15,253.99** | **$ -** | **$ (3,287.28)** |
| | 6000 | GENERAL DEVLOPMENT | $ 173,135.00 | $ 3,724.99 | $ 157,881.01 | $ 15,253.99 | $ - | $ (3,287.28) |
| | | | | | | | | |
| **TOTALS:** | | | **$ 3,351,495.00** | **$ 362,338.48** | **$ 2,790,585.59** | **$ 571,005.26** | **$ -** | **$ 552,463.99** |

**No Assurance Is Provided On These Financial Statements**

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT**

**EXPENSES AS OF OCTOBER 31, 2025**

| Budget Category | Account Code | Budget Item | 2025 Budget | Current Month Expenditures | Year-to-Date Expenditures | 2025 Balance | Adjustments | Adjusted Balance |
|---|---|---|---|---|---|---|---|---|
| **BOARD ADMINISTRATION** | **1-001** | **Board Administration** | **$ 35,000.00** | **$ 3,267.78** | **$ 54,089.43** | **$ (19,089.43)** | **$ -** | **$ (19,089.43)** |
| | 1-001-4000 | Managers Per Diem | $ 30,000.00 | $ 2,375.00 | $ 51,260.72 | $ (21,260.72) | | $ (21,260.72) |
| | 1-001-4010 | Manager Expenses | $ 2,500.00 | $ - | $ 1,765.70 | $ 734.30 | | $ 734.30 |
| | 1-001-4265 | Managers Training/Conferences | $ 2,500.00 | $ 892.78 | $ 1,063.01 | $ 1,436.99 | | $ 1,436.99 |
| | | | | | | | | |
| **GENERAL OFFICE EXPENSES** | **1-002** | **General Office Expenses** | **$ 118,000.00** | **$ 10,093.90** | **$ 111,443.41** | **$ 6,556.59** | **$ -** | **$ 6,556.59** |
| | 1-002-4240 | Cell Phone/office phone/internet/Web Hosting | $ 11,000.00 | $ 980.87 | $ 8,891.51 | $ 2,108.49 | | $ 2,108.49 |
| | 1-002-4203 | Computer Supplies/Software/IT Support | $ 30,000.00 | $ 1,634.57 | $ 27,229.17 | $ 2,770.83 | | $ 2,770.83 |
| | 1-002-4208 | Printing | $ - | $ - | $ - | $ - | | $ - |
| | 1-002-4635 | Copier (lease) | $ 3,000.00 | $ 129.00 | $ 2,064.68 | $ 935.32 | | $ 935.32 |
| | 1-002-4200 | General Office/Meeting Supplies | $ 2,000.00 | $ 546.67 | $ 3,508.55 | $ (1,508.55) | | $ (1,508.55) |
| | 1-002-4245 | Dues/Fees/subscriptions | $ 1,000.00 | $ 66.00 | $ 1,638.25 | $ (638.25) | | $ (638.25) |
| | 1-002-4265 | Conferences & Workshops/Staff Training & Education | $ 10,000.00 | $ 660.03 | $ 6,594.00 | $ 3,406.00 | | $ 3,406.00 |
| | 1-002-4320 | Staff Expenses/Travel (Mileage) | $ 2,000.00 | $ 601.73 | $ 2,940.44 | $ (940.44) | | $ (940.44) |
| | 1-002-4280 | Postage | $ 400.00 | $ - | $ 219.00 | $ 181.00 | | $ 181.00 |
| | 1-002-4290 | Notices | $ 100.00 | $ - | $ 265.65 | $ (165.65) | | $ (165.65) |
| | 1-002-4210 | Office Space (Rent) | $ 46,000.00 | $ 4,917.30 | $ 47,093.09 | $ (1,093.09) | | $ (1,093.09) |
| | 1-002-4220 | Office Improvements/Furniture & Fixtures | $ 500.00 | $ - | $ - | $ 500.00 | | $ 500.00 |
| | 1-002-4300 | Utilities/Office Upkeep | $ 12,000.00 | $ 557.73 | $ 10,999.07 | $ 1,000.93 | | $ 1,000.93 |
| | | | | | | | | |
| **GENERAL ADMINISTRATION** | **1-003** | **General Administration** | **$ 234,266.00** | **$ 14,644.61** | **$ 173,496.71** | **$ 60,769.29** | **$ -** | **$ 60,769.29** |
| | 1-003-4100 | Salary/Benefits General Admin | $ 187,766.00 | $ 14,609.61 | $ 127,503.71 | $ 60,262.29 | | $ 60,262.29 |
| | 1-003-4330 | Annual Audit | $ 14,000.00 | $ - | $ 7,578.00 | $ 6,422.00 | - | $ 6,422.00 |
| | 1-003-4245 | MAWD Dues | $ 7,500.00 | $ - | $ 7,500.00 | $ - | | $ - |
| | 1-003-4270 | Insurance (LMCIT & Workers Comp) | $ 25,000.00 | $ 35.00 | $ 30,915.00 | $ (5,915.00) | | $ (5,915.00) |
| | | | | | | | | |
| **PROFESSIONAL SERVICES** | **1-004** | **Professional Services** | **$ 132,000.00** | **$ 8,463.80** | **$ 154,786.90** | **$ (22,786.90)** | **$ -** | **$ (22,786.90)** |
| | 1-004-4330 | CPA/bookkeeping | $ 47,000.00 | $ 4,104.20 | $ 63,071.95 | $ (16,071.95) | | $ (16,071.95) |
| | 1-004-4337 | Consultant/Professional Services | $ 35,000.00 | $ - | $ 39,130.90 | $ (4,130.90) | | $ (4,130.90) |
| | 1-004-4500 | Consulting Engineer | $ 10,000.00 | $ 900.00 | $ 16,392.15 | $ (6,392.15) | | $ (6,392.15) |
| | 1-004-4410 | Legal | $ 40,000.00 | $ 3,459.60 | $ 36,191.90 | $ 3,808.10 | | $ 3,808.10 |
| | | | | | | | | |
| | | **TOTAL ADMINISTRATION** | **$ 519,266.00** | **$ 36,470.09** | **$ 493,816.45** | **$ 25,449.55** | **$ -** | **$ 25,449.55** |

**No Assurance Is Provided On These Financial Statements**

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT**
**EXPENSES AS OF OCTOBER 31, 2025**

| Budget Category | Account Code | Budget Item | 2025 Budget | Current Month Expenditures | Year-to-Date Expenditures | 2025 Balance | Adjustments | Adjusted Balance |
|---|---|---|---|---|---|---|---|---|
| **DEBT SERVICES FUND** | **2-000** | **Debt Services Fund** | **$ 438,608.00** | **$ 197,595.12** | **$ 416,898.52** | **$ 21,709.48** | **$ -** | **$ 21,709.48** |
| | 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 | $ 174,999.80 | $ 0.20 | $ - | $ 0.20 |
| | 2-000-C | CWP Loan C Principal + Interest Repayment | $ 113,608.00 | $ 35,095.22 | $ 91,898.72 | $ 21,709.28 | $ - | $ 21,709.28 |
| | 2-000-D | CWP Loan D Principal + Interest Repayment | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | | | |
| | | **TOTAL DEBT SERVICES** | **$ 438,608.00** | **$ 197,595.12** | **$ 416,898.52** | **$ 21,709.48** | **$ -** | **$ 21,709.48** |

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT**
**EXPENSES AS OF OCTOBER 31, 2025**

| Budget Category | Account Code | Budget Item | 2025 Budget | Current Month Expenditures | Year-to-Date Expenditures | 2025 Balance | Adjustments | Adjusted Balance |
|---|---|---|---|---|---|---|---|---|
| **GENERAL PROGRAM DEVELOPMENT** | **3-000** | **General Program Developement** | **$ 22,590.00** | **$ 1,651.71** | **$ 14,970.23** | **$ 7,619.77** | **$ -** | **$ 7,619.77** |
| | 3-000-4100 | Staff Management/Coordination | $ 22,090.00 | $ 1,651.71 | $ 14,970.23 | $ 7,119.77 | | $ 7,119.77 |
| | 3-000-A | General Program Developement | $ 500.00 | $ - | $ - | $ 500.00 | | $ 500.00 |
| | | | | | | | | |
| **DISTRICT RULES & RULEMAKING** | **3-001** | **District Rules & Rulemaking** | **$ -** | **$ 391.75** | **$ 2,595.85** | **$ -** | **$ -** | **$ -** |
| | 3001-4100 | Staff Management/Coordination | $ - | $ - | $ - | $ - | | $ - |
| | 3-001-A | Ongoing Initiatives | $ - | $ 348.05 | $ 2,552.15 | $ - | | $ - |
| | 3-001-B | Rule Implementation Review | $ - | $ 43.70 | $ 43.70 | $ - | | $ - |
| | | | | | | | | |
| **PERMITTING** | **3-002** | **Permitting** | **$ 321,946.00** | **$ 23,449.53** | **$ 232,050.89** | **$ 89,895.11** | **$ -** | **$ 89,895.11** |
| | 3-002-4100 | Staff Management/Coordination | $ 231,946.00 | $ 17,342.98 | $ 157,188.08 | $ 74,757.92 | | $ 74,757.92 |
| | 3-002-A | Ongoing Initiatives | $ 90,000.00 | $ 6,106.55 | $ 74,862.81 | $ 15,137.19 | | $ 15,137.19 |
| | 3-002-B | Volume Banking Program Oversight | $ - | $ - | $ - | $ - | | $ - |
| | 3-002-C | Wetland Banking Program Oversight | $ - | $ - | $ - | $ - | | $ - |
| | | | | | $ - | | | |
| **MONITORING & DATA ASSESSMENT** | **3-003** | **Monitoring & Data Assessment** | **$ 219,905.00** | **$ 9,095.36** | **$ 181,549.98** | **$ 38,355.02** | **$ -** | **$ 38,355.02** |
| | 3-003-4100 | Staff Management/Coordination | $ 99,405.00 | $ 7,432.67 | $ 67,406.22 | $ 31,998.78 | | $ 31,998.78 |
| | 3-003-A | Ongoing Initiatives | $ 27,000.00 | $ 389.00 | $ 19,908.67 | $ 7,091.33 | | $ 7,091.33 |
| | 3-003-B | Stream Monitoring | $ 80,000.00 | $ 1,273.69 | $ 90,828.47 | $ (10,828.47) | | $ (10,828.47) |
| | 3-003-C | Lake Monitoring | $ 13,500.00 | $ - | $ 3,406.62 | $ 10,093.38 | | $ 10,093.38 |
| | 3-003-D | Wetland Monitoring | $ - | $ - | $ - | $ - | | $ - |
| | 3-003-E | Groundwater Monitoring | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | |
| **NON-POINT SOURCE POLLUTION ABATEMENT (COST-SHARE)** | **3-004** | **Non-Point Source Pollution Abatement Grant (Cost-Share)** | **$ 229,931.00** | **$ 23,973.67** | **$ 138,341.73** | **$ 91,589.27** | **$ -** | **$ 91,589.27** |
| | 3-004-4100 | Staff Management/Coordination | $ 132,541.00 | $ 9,910.31 | $ 89,822.09 | $ 42,718.91 | | $ 42,718.91 |
| | 3-004-A | Ongoing Initiatives | $ 25,000.00 | $ 1,149.71 | $ 8,802.70 | $ 16,197.30 | | $ 16,197.30 |
| | 3-004-B | Residential Landowner Grant | $ 60,000.00 | $ 9,873.65 | $ 36,576.94 | $ 23,423.06 | | $ 23,423.06 |
| | 3-004-C | Agricultural and Rural BMP Incentives/Cost-Share | $ 12,390.00 | $ 3,040.00 | $ 3,140.00 | $ 9,250.00 | | $ 9,250.00 |
| | 3-004-D | Commercial/Community Grant | $ - | $ - | $ - | $ - | | $ - |
| | 3004-E | Municipal Stormwater Remediation Program | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | |
| **EDUCATION & OUTREACH** | **3-005** | **Education and Outreach** | **$ 196,541.00** | **$ 14,799.25** | **$ 134,319.40** | **$ 62,221.60** | **$ -** | **$ 62,221.60** |
| | 3-005-4100 | Staff Management/Coordination | $ 132,541.00 | $ 9,910.31 | $ 89,822.09 | $ 42,718.91 | | $ 42,718.91 |
| | 3-005-A | Ongoing initiatives / EMWREP participation | $ 52,000.00 | $ 4,888.94 | $ 43,997.31 | $ 8,002.69 | | $ 8,002.69 |
| | 3-005-B | Standard Project Signage | $ 10,000.00 | $ - | $ - | $ 10,000.00 | | $ 10,000.00 |
| | 3-005-C | Local student engagement/Chisago Co Children's Water Festival | $ 2,000.00 | $ - | $ 500.00 | $ 1,500.00 | | $ 1,500.00 |
| | | | | | | | | |

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT**
**EXPENSES AS OF OCTOBER 31, 2025**

| Budget Category | Account Code | Budget Item | 2025 Budget | Current Month Expenditures | Year-to-Date Expenditures | 2025 Balance | Adjustments | Adjusted Balance |
|---|---|---|---|---|---|---|---|---|
| **INTERAGENCY COMMUNICATION** | **3-006** | **Interagency Communication** | **$ 48,948.00** | **$ 3,371.40** | **$ 34,518.46** | **$ 14,429.54** | **$ -** | **$ 14,429.54** |
| | 3-006-4100 | Staff Management/Coordination | $ 44,180.00 | $ 3,303.40 | $ 29,940.44 | $ 14,239.56 | | $ 14,239.56 |
| | 3-006-A | Ongoing Initiatives (Miscellaneous Projects) | $ - | $ - | $ 1,624.52 | $ (1,624.52) | | $ (1,624.52) |
| | 3-006-B | Modeling (H&H Model Update) | $ - | $ - | $ - | $ - | | $ - |
| | 3-006-C | Geographic Information Systems (GIS) | $ 2,200.00 | $ - | $ 437.50 | $ 1,762.50 | | $ 1,762.50 |
| | 3-006-D | District Web Mapper | $ 2,568.00 | $ 68.00 | $ 2,516.00 | $ 52.00 | | $ 52.00 |
| | 3-006-E | Boundary Review | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | |
| **RESEARCH** | **3-007** | **Research** | **$ 12,045.00** | **$ 825.85** | **$ 7,485.09** | **$ 4,559.91** | **$ -** | **$ 4,559.91** |
| | 3-007-4100 | Staff Management/Coordination | $ 11,045.00 | $ 825.85 | $ 7,485.09 | $ 3,559.91 | | $ 3,559.91 |
| | 3-007-A | Ongoing Initiatives | $ 1,000.00 | $ - | $ - | $ 1,000.00 | | $ 1,000.00 |
| | | | | | | | | |
| **MEASUREMENT OF PROGRESS** | **3-008** | **Measurement of Progress** | **$ 12,045.00** | **$ 825.85** | **$ 7,485.09** | **$ 4,559.91** | **$ -** | **$ 4,559.91** |
| | 3-008-4100 | Staff Management/Coordination | $ 11,045.00 | $ 825.85 | $ 7,485.09 | $ 3,559.91 | | $ 3,559.91 |
| | 3-008-A | Ongoing Initiatives | $ 1,000.00 | $ - | $ - | $ 1,000.00 | | $ 1,000.00 |
| | | | | | | | | |
| **GRANT RESEARCH & PREPARATION** | **3-009** | **Grant Research & Preparation** | **$ 29,582.00** | **$ 1,651.71** | **$ 26,649.28** | **$ 2,932.72** | **$ -** | **$ 2,932.72** |
| | 3-009-4100 | Staff Management/Coordination | $ 22,090.00 | $ 1,651.71 | $ 14,970.23 | $ 7,119.77 | | $ 7,119.77 |
| | 3-009-A | Ongoing Initiatives | $ 7,492.00 | $ - | $ 11,679.05 | $ (4,187.05) | | $ (4,187.05) |
| | | | | | | | | |
| **OPERATIONS & MAINTENANCE** | **3-010** | **Operations & Maintenance** | **$ 34,045.00** | **$ 2,559.01** | **$ 22,172.01** | **$ 11,872.99** | **$ -** | **$ 11,872.99** |
| | 3-010-4100 | Staff Management/Coordination | $ 11,045.00 | $ 825.85 | $ 7,485.09 | $ 3,559.91 | | $ 3,559.91 |
| | 3-010-A | Ongoing Initiatives | $ 13,000.00 | $ 1,733.16 | $ 14,396.22 | $ (1,396.22) | | $ (1,396.22) |
| | 3-010-B | Annual Recurring Operations & Maintenance | $ 10,000.00 | $ - | $ 51.68 | $ 9,948.32 | | $ 9,948.32 |
| | 3-010-C | Unplanned Major Maintenance | $ - | $ - | $ 239.02 | $ (239.02) | | $ (239.02) |
| | | | | | | | | |

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT**
**EXPENSES AS OF OCTOBER 31, 2025**

| Budget Category | Account Code | Budget Item | 2025 Budget | Current Month Expenditures | Year-to-Date Expenditures | 2025 Balance | Adjustments | Adjusted Balance |
|---|---|---|---|---|---|---|---|---|
| **AIS PREVENTION & MANAGEMENT** | **3-011** | **Aquatic Invasive Species (AIS) Prevention & Management** | **$ 307,060.00** | **$ 15,556.32** | **$ 220,424.90** | **$ 86,635.10** | **$ -** | **$ 86,635.10** |
| | 3-011-4100 | Staff Management/Coordination | $ 88,360.00 | $ 6,606.82 | $ 59,880.95 | $ 28,479.05 | | $ 28,479.05 |
| | 3-011-20-A | (District-Wide) Comprehensive Plan and Policy Development | $ 1,500.00 | $ 42.77 | $ 251.46 | $ 1,248.54 | | $ 1,248.54 |
| | 3-011-20-B | (District-Wide) Watercraft Inspections | $ 83,500.00 | $ 8,862.02 | $ 69,142.11 | $ 14,357.89 | | $ 14,357.89 |
| | 3-011-20-C | (District-Wide) AIS Prevention at Boat Launch Sites | $ 5,000.00 | $ 44.71 | $ 4,895.33 | $ 104.67 | | $ 104.67 |
| | 3-011-20-D | (District-Wide) AIS Early Detection and Rapid Response | $ - | $ - | $ - | $ - | | $ - |
| | 3-011-20-E | (District-Wide) Invasive Species Control Pilot Projects | $ - | $ - | $ - | $ - | | $ - |
| | 3-011-21-F | (Moody) Point-Intercept Macrophyte Survey | $ - | $ - | $ - | $ - | | $ - |
| | 3-011-21-G | (Moody) AIS Management | $ 2,000.00 | $ - | $ - | $ 2,000.00 | | $ 2,000.00 |
| | 3-011-22-F | (Bone) Point-Intercept Macrophyte Survey | $ - | $ - | $ - | $ - | | $ - |
| | 3-011-22-G | (Bone) AIS Management | $ 5,500.00 | $ - | $ 1,119.96 | $ 4,380.04 | | $ 4,380.04 |
| | 3-011-26-G | (Shields) AIS Management | $ 2,000.00 | $ - | $ - | $ 2,000.00 | | $ 2,000.00 |
| | 3-011-26-H | (Shields) Common Carp Management | $ - | $ - | $ - | $ - | | $ - |
| | 3-011-27-F | (Keewahtin) Point-Intercept Macrophyte Survey | $ 2,500.00 | $ - | $ - | $ 2,500.00 | | $ 2,500.00 |
| | 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 | $ 110,000.00 | $ - | $ 85,135.09 | $ 24,864.91 | | $ 24,864.91 |
| | 3-011-28-H | (Forest) Common Carp Management | $ - | $ - | $ - | $ - | | $ - |
| | 3-011-29-G | (Comfort) AIS Management | $ 5,500.00 | $ - | $ - | $ 5,500.00 | | $ 5,500.00 |
| | | | | | | | | |
| | **3-012** | | **$ -** | **$ 7,500.00** | **$ 7,500.00** | **$ -** | **$ -** | **$ -** |
| | 3-012-4100 | Staff Management/Coordination | $ - | $ - | $ - | $ - | | $ - |
| | 3-012-A | Ongoing Initiatives | $ - | $ 7,500.00 | $ 7,500.00 | $ - | | $ - |
| | | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | |
| **WATERSHED PLANNING & RESILIENCY** | **3-013** | **Watershed Planning & Resiliency** | **$ 71,045.00** | **$ 1,223.35** | **$ 77,182.06** | **$ (6,137.06)** | **$ -** | **$ (6,137.06)** |
| | 3-013-4100 | Staff Management/Coordination | $ 11,045.00 | $ 825.85 | $ 7,485.09 | $ 3,559.91 | | $ 3,559.91 |
| | 3-013-A | Vulnerability Assessment | $ 10,000.00 | $ - | $ - | $ 10,000.00 | | $ 10,000.00 |
| | 3-013-B | Vulnerability Assessment | $ 50,000.00 | $ 397.50 | $ 69,696.97 | $ (19,696.97) | | $ (19,696.97) |
| | 3-013-C | Emergency Response Plan | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | |
| | | **TOTAL PROGRAMS** | **$ 1,505,683.00** | **$ 106,874.76** | **$ 1,107,244.97** | **$ 408,533.88** | **$ -** | **$ 408,533.88** |

**No Assurance Is Provided On These Financial Statements**

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT**
**EXPENSES AS OF OCTOBER 31, 2025**

| Budget Category | Account Code | Budget Item | 2025 Budget | Current Month Expenditures | Year-to-Date Expenditures | 2025 Balance | Adjustments | Adjusted Balance |
|---|---|---|---|---|---|---|---|---|
| **GENERAL PROJECT DEVELOPMENT** | **5-000** | **General Project Development** | **$ 97,315.00** | **$ 7,187.82** | **$ 126,415.16** | **$ (29,100.16)** | **$ -** | **$ (29,100.16)** |
| | 5-000 | Staff Management/Coordination | $ 77,315.00 | $ 5,780.97 | $ 52,402.27 | $ 24,912.73 | - | $ 24,912.73 |
| | 5-000-A | Consultants and Expenses | $ 20,000.00 | $ 1,406.85 | $ 74,012.89 | $ (54,012.89) | - | $ (54,012.89) |
| | | | | | | | | |
| **FLOODPLAIN** | **5-100** | **FLOODPLAIN** | **$ 38,135.00** | **$ 2,477.55** | **$ 22,455.35** | **$ 15,679.65** | **$ -** | **$ 15,679.65** |
| | 5-100-4100 | Staff Management/Coordination | $ 33,135.00 | $ 2,477.55 | $ 22,455.35 | $ 10,679.65 | - | $ 10,679.65 |
| | 5-120-A | Volume Control Facility Implementation | $ 5,000.00 | $ - | $ - | $ 5,000.00 | | $ 5,000.00 |
| | 5-120-B | Greenway Corridor Visioning & Assessment | $ - | $ - | $ - | $ - | | $ - |
| | 5-120-C | Floodplain/Greenway Implementation | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | |
| **LAKES** | **5-200** | **Lakes** | **$ 579,353.00** | **$ 8,008.15** | **$ 465,874.13** | **$ 113,478.87** | **$ -** | **$ 113,478.87** |
| | 5-200-4100 | Staff Management/Coordination | $ 77,315.00 | $ 5,780.95 | $ 52,395.84 | $ 24,919.16 | - | $ 24,919.16 |
| | 5-221-B | (Moody) Diagnostic Study Implementation | $ - | $ 86.52 | $ 13,027.09 | $ (13,027.09) | - | $ (13,027.09) |
| | 5-223-A | (Birch) Agricultural BMP Implementation | $ 1,000.00 | $ - | $ - | $ 1,000.00 | | $ 1,000.00 |
| | 5-224-A | (School) Agricultural BMP Implementation | $ 49,500.00 | $ - | $ 3,280.00 | $ 46,220.00 | | $ 46,220.00 |
| | 5-225-B | (Little Comfort) Diagnostic Study Implementation | $ - | $ - | $ - | $ - | | $ - |
| | 5-225-C | (Little Comfort) Heath Avenue IESF | $ 62,000.00 | $ (2,250.50) | $ 42,692.77 | $ 19,307.23 | | $ 19,307.23 |
| | 5-225-D | (Little Comfort) Internal Load Management | $ - | $ - | $ - | $ - | | $ - |
| | 5-226-D | (Shields) Shoreline Restoration | $ - | $ - | $ - | $ - | | $ - |
| | 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) | $ - | $ - | $ 800.00 | $ (800.00) | | $ (800.00) |
| | 5-228-F | (Forest) Internal Load Management | $ 317,538.00 | $ 2,325.68 | $ 308,992.18 | $ 8,545.82 | | $ 8,545.82 |
| | 5-228-G | (Forest) Shoreline Restoration (Public Properties) | $ 13,000.00 | $ - | $ 34,655.50 | $ (21,655.50) | | $ (21,655.50) |
| | 5-229-A | (Comfort) Diagnostic Study Update | $ 59,000.00 | $ 2,065.50 | $ 10,030.75 | $ 48,969.25 | | $ 48,969.25 |
| | | | | | | | | |
| | | **TOTAL PROJECTS** | **$ 714,803.00** | **$ 17,673.52** | **$ 614,744.64** | **$ 100,058.36** | **$ -** | **$ 100,058.36** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **LAND ACQUISITION & MANAGEMENT** | **6-000** | **Land Acquisition & Management** | **$ 173,135.00** | **$ 3,724.99** | **$ 157,881.01** | **$ 15,253.99** | **$ -** | **$ (3,287.28)** |
| | 6-000-4100 | Staff Management/Coordination | $ 33,135.00 | $ 2,477.59 | $ 22,455.39 | $ 10,679.61 | - | $ 10,679.61 |
| | 6-000-A | Ongoing Initiatives & New Acquisition Investigations | $ 10,000.00 | $ - | $ 132.07 | $ 9,867.93 | - | $ 9,867.93 |
| | 6-000-F | Southern Bone Lake | $ - | $ 1,247.40 | $ 27,366.75 | $ (27,366.75) | - | $ (27,366.75) |
| | 6-000-G | Heath Ave Iron Enhanced Sand Filter | $ 130,000.00 | $ - | $ 107,926.80 | $ 22,073.20 | - | $ 22,073.20 |
| | | | | | | | | |
| | | **TOTAL LAND ACQUISITION & MANAGEMENT** | **$ 173,135.00** | **$ 3,724.99** | **$ 157,881.01** | **$ 15,253.99** | **$ -** | **$ (3,287.28)** |