

Comments on 2025 Annual Report and Progress Report

Updated 4/13/26

Annual Report

Commenter	#	Comment	Recommended Change
Ted Hansen, Community Advisory Committee	1	Pg 25. I think page 25 on the Annual Report presented tonight is incorrect by including Loan Proceeds as revenue. More accurately this report should look like the attached Revised version [see below].	See recommended change on page 2. Ted is correct this is the most accurate way to show this. The distinction between loan proceeds and revenues is important for the annual audit. The loan proceeds act the same as revenue in terms of cash flow and the ultimate fund balance, so the District has historically simplified the budget page in its annual report to make the information easier for readers to digest. The District could add additional rows to this page to more precisely reflect the distinction between loan proceeds and revenues, if the board wishes.
Steve Schmaltz, CLFLWD Board	1	Pg 4. Highlights...5th bullet down, replace multiple with 28 and add 11 in front of districts	Accept change.
	2	Pg 5. Switch Schmaltz and Anderson...she was president and I was treasurer in 2025. Consider adding "years of service: xy" inside each box at bottom. Communicates the amount of experience of the Board.	Accept changes.
	3	Pg 8. Add years of service???	Accept change.
	4	Pg 16. Great to see our Strategic Planning work included...looks/reads GREAT!	
	5	Pg 24. Loan section. Bold or highlight the reason for the loan. "The use of grants and loan programs... common practice." The loan policy is criticized so we want to clearly highlight the benefit.	Accept change.
CLFLWD Staff	1	Pg 8. Add Keith Kuhnly to CAC members list.	Accept change.

Ted Hansen proposed revised budget page layout for Annual Report

Budget Table 2024-2025				
	2024 Actual	2025 Budget	2025 Actual	2026 Budget
Revenue				
Levy	1,710,076	1,805,843	1,766,336	2,233,828
Grants & Other	643,715	3,078,038	2,988,901	1,934,120
Total Revenue	2,353,791	4,883,881	4,755,237	4,167,948
Total Expenditures	2,771,400	5,726,896	5,565,366	4,355,104
Revenue over Expenditures	(417,609)	(843,015)	(810,129)	(187,156)
Loan Proceeds	752,250	500,000	500,000	234,000
Net Change in Fund Balance	334,641	(343,015)	(310,129)	46,844
Fund Balance, January 1	1,096,684	1,431,325	1,431,325	1,121,195
Fund Balance, December 31	1,431,325	1,088,310	1,121,196	1,168,039

Staff recommended revised budget page layout for Annual Report

Budget Table 2024-2026

	2024 Actual (audited)	2025 Budget (w/ amendments)	2025 Actual (unaudited)	2026 Budget (w/ amendments)
REVENUES				
Levy	\$1,710,076	\$1,805,843	\$1,766,336	\$2,233,828
Loan Proceeds (Debt)	\$752,250	\$500,000	\$500,000	\$234,000
Grants & Other Revenues	\$643,715	\$3,078,038	\$2,988,901	\$1,934,120
TOTAL REVENUES & LOANS*	\$3,106,041	\$5,383,881	\$5,255,236	\$4,401,948
EXPENDITURES				
1000 Series - Administration	\$568,491	\$519,266	\$579,873	\$610,236
2000 Series - Debt Services	\$294,303	\$438,608	\$416,899	\$449,760
3000 Series - Programs	\$1,102,027	\$1,506,083	\$1,331,919	\$1,234,175
5000 Series - Projects	\$779,953	\$739,804	\$709,288	\$1,994,933
6000 Series – Land Acquisition & Mgmt.	\$26,626	\$2,523,135	\$2,527,387	\$66,000
TOTAL EXPENDITURES	\$2,771,400	\$5,726,896	\$5,565,366	\$4,355,104
Revenues over expenditures	\$334,641	(\$343,015)	(\$310,130)	\$46,844
Fund balance - January 1	\$1,096,684	\$1,431,325	\$1,431,325	\$1,121,195
Fund balance - December 31	\$1,431,325	\$1,088,310	\$1,121,195	\$1,168,039

*Loans are not categorized as revenue according to the audit because they are debt that must be repaid.

Progress Report

Commenter	#	Comment	Recommended Change						
Steve Schmaltz, CLFLWD Board	1	Pg 5. What cleaner water means... add as 5th bullet "an increase in both property values and the community tax base"...??	Accept change.						
	2	Pg 7. Add a footnote for the asterisk on the 2020 column.	Accept change. “*The year 2020 included several additional meetings regarding the COVID-19 pandemic and the Watershed Management Plan update.”						
	3	<p>Pg 13. Third paragraph is confusing/misleading: Why isn't 2020 more current (e.g., 2025?). My initial reaction as a reader is that the pounds numbers are our goals since 2020. Does not show the results we have achieved, so we are not recognizing our achievements.</p> <p>Could we do:</p> <table border="0"> <tr> <td>Lakes</td> <td>2004 reduction goals</td> <td>2025 remaining</td> </tr> <tr> <td>Forest Lake</td> <td>1470 lbs</td> <td>155lbs</td> </tr> </table>	Lakes	2004 reduction goals	2025 remaining	Forest Lake	1470 lbs	155lbs	Accept change.
	Lakes	2004 reduction goals	2025 remaining						
Forest Lake	1470 lbs	155lbs							
4	Pg 32. Same issue as pg 13 above	Accept change.							