

May 21, 2026

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 four months ending April 30, 2026.

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

Sincerely,

REDPATH AND COMPANY, LLC.



Pathias Moyo
Accountant, Client Accounting & Advisory Services

Enclosure



Comfort Lake-Forest Lake Watershed District

Interim Financial Statements

April 30, 2026



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

Redpath and Company is an independent member of HLB International, a world-wide organization of professional accounting firms.

**COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
FUND BALANCE
4/30/2026**

	4/30/2026 Estimated Available Fund Balance		4/30/2026 Estimated Available Cash Balance
Total District Fund Balance	\$401,179.87	Total Cash (includes reduction for outstanding checks)	\$ 1,732,545.30
Restricted for Debt Services	<u>236,040.30</u> (236,040.30)	Restricted for Debt Services	<u>236,040.30</u> (236,040.30)
Restricted for Program & Project Implementation		Restricted Cash for Program & Project Implementation	
Stormwater Impact Funds	95,376.00	Stormwater Impact Funds	95,376.00
Heath IESF	27,888.54	Heath IESF	712,786.41
Sunrise Headwaters AIG	-	Sunrise Headwaters AIG	44,501.38
School Lake Ag BMPs	38,440.00	School Lake Ag BMPs	41,720.00
WJD-6 Western Trib Wetland	41,400.26	East Comfort Pond Unearned Grant Rev	110,205.24
Forest Lake Alum Treatment	-	Water Quality & Storage Grant - Floodplain Proj. Dev.	49,500.00
Other Program & Project Implementation	<u>-</u> (203,104.80)	Other Program & Project Implementation	<u>6,400.00</u> (1,060,489.03)
General Fund Unrestricted Reserves	<u>(\$37,965.23)</u>	Restricted for Other Purposes:	
		Accounts Payable	216,124.64
		Escrows/Sureties	<u>84,207.92</u> (300,332.56)
		Estimated Available Cash	<u>\$ 135,683.41</u>
		Cash Sources:	
		General Fund	(\$37,965.23)
		Implementation Fund	<u>173,648.64</u>
		Estimated Available Cash	<u>\$ 135,683.41</u>

This is restricted fund balance column C: in 2900, Equity section from the audit

COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
FUND BALANCE
4/30/2026

	Fund Balance at 12/31/25	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance at 4/30/2026
General Fund	275,566.91	3,868.40	174,936.84	104,498.47
Debt Services	458,770.38	2,149.87	224,879.95	236,040.30
Program & Project Implementation	470,295.83	117,264.17	526,918.90	60,641.10
Total District Fund Balance	<u>\$1,204,633.12</u>	<u>\$123,282.44</u>	<u>\$926,735.69</u>	<u>\$401,179.87</u>
Program & Project Implementation:				
Program & Project Loan Funds	-	-	-	-
Stormwater Impact Funds	95,376.00	-	-	95,376.00
Heath IESF	727,674.86	14,888.45	14,888.45	712,786.41
Sunrise Headwaters AIG	48,360.31	3,858.93	3,858.93	44,501.38
School Lake Ag BMPs	41,720.00	-	-	41,720.00
East Comfort Pond	112,184.27	1,979.03	1,979.03	110,205.24
Water Quality & Storage Grant - Floodplain Proj. Dev				49,500.00
Other Program & Project Implementation	6,400.00			6,400.00
Total Grants: Program & Project Implementation	<u>1,031,715.44</u>	<u>20,726.41</u>	<u>20,726.41</u>	<u>1,060,489.03</u>
Earned Program & Project Implementation	(561,419.61) #	96,537.76	506,192.49 #	(999,847.93)
Total Program & Project Implementation	<u>470,295.83 #</u>	<u>117,264.17</u>	<u>526,918.90 #</u>	<u>60,641.10</u>

CLFL Watershed District
Balance Sheet
April 30, 2026

ASSETS

Current Assets	
Business Checking-FRB	\$226,482.31
Permit Savings-FRB	195,909.97
Capital Savings-FRB	1,306,901.24
Checking-MidWestOne	3,251.78
Escrows Receivable	31,066.93
Due from other governments	19,309.09
Taxes Receivable-Delinquent	<u>33,363.33</u>
 Total Assets	 <u><u>\$1,816,284.65</u></u>

LIABILITIES AND CAPITAL

Current Liabilities	
Accounts Payable	\$216,124.64
Deferred Revenue-Escrows	31,066.93
Escrow Account	84,207.92
Due to Other Governments	60,902.42
Deferred Revenue	989,439.44
Unavailable Revenue	<u>33,363.43</u>
 Total Liabilities	 <u>\$1,415,104.78</u>
 Capital	
Fund Balance	\$1,204,633.12
Net Income	<u>(803,453.25)</u>
 Total Capital	 <u>\$401,179.87</u>
 Total Liabilities & Capital	 <u><u>\$1,816,284.65</u></u>

Comfort Lake-Forest Lake Watershed District
Treasurer's Report
May 28, 2026

INCOME for the period							
	4/1/2026	to	4/30/2026				
Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Gosiak Construction, Inc.	04/01/26	04/09/26	\$ 1,125.00	Permit 26-005 Deposit	Escrow Acc	7628	3-002-A-2330
Gosiak Construction, Inc.	04/01/26	04/09/26	\$ 1,125.00	Permit 26-004 Deposit	Escrow Acc	7627	3-002-A-2330
MN Board of Water and Soil Resources	04/01/26	04/01/26	\$ 19,309.09	Grant: FY22 CWF Moody Capstone - Final	Grant Income	ACH	5-221-B-3300
NICHOLAS & LESLIE McLAIN	04/23/26	04/23/26	\$ 5,000.00	23-010-P3 Financial Assurance	Escrow Acc	8079	3-002-A-2330
NICHOLAS & LESLIE McLAIN	04/23/26	04/23/26	\$ 1,000.00	23-010-P3 Permit Transfer Deposit	Escrow Acc	8080	3-002-A-2330
NICHOLAS & LESLIE McLAIN	04/23/26	04/23/26	\$ 10.00	23-010-P3 Permit Transfer Fee	Permitting Revenue	8080	3-002-A-3400
PMI HOMES, INC.	03/23/26	04/09/26	\$ 1,125.00	Permit 26-006 Deposit	Escrow Acc	16678	3-002-A-2330
Robert Thomas Homes, Inc.	04/17/26	04/23/26	\$ 1,000.00	Permit 22-043-P3 Transfer Deposit	Escrow Acc	TCB-000541163	3-002-A-2330
Robert Thomas Homes, Inc.	04/17/26	04/23/26	\$ 10.00	Permit 22-043-P3 Transfer Fee	Permitting Revenue	TCB-000541163	3-002-A-3400
TCLD Land Holdings LLC	04/15/26	04/23/26	\$ 17,092.03	Permit 25-015 negative balance	Permitting Revenue	10291	3-002-A-3400
Washington County	04/02/26	04/02/26	\$ 3,000.00	TRMT-CURLEY LEAF MAR 2026	Grant Income	ACH	3-011-28-G-3300
Washington County	04/02/26	04/02/26	\$ 3,000.00	TRMTFLOWERING MAR 2026	Grant Income	ACH	3-011-28-G-3301
First Resource Bank-Permit Escrow-386	---	04/30/26	\$ 375.31	April Interest	Interest Income	ACH	1-000-3700
First Resource Bank-Capitol Savings-831	---	04/30/26	\$ 2,943.94	April Interest	Interest Income	ACH	1-000-3700
Total Income for period			\$ 53,865.37				

EXPENSES for the period							
	4/1/2026	to	4/30/2026				
Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Emily E Lemon and Alexander H Lemon	05/18/26	05/28/26	\$ 115.00	Permits/Sureties Payable	Escrow Acc	10003	3-002-A-2330
Emmons & Olivier Resources, Inc.	05/07/26	05/28/26	\$ 28,880.35	Engineering	Engineering	10004	Various
Great River Greening	02/26/26	05/28/26	\$ 5,316.00	Technical Services for the NSTNA	Miscellaneous Expense	10005	3-010-A-4260
Minnesota Pollution Control Agency c/o Fiscal Se	05/01/26	05/28/26	\$ 75,000.00	Loan Repayment (Loan A)	Loan Repayment	10006	2-000-B-4910
Minnesota Pollution Control Agency c/o Fiscal Se	05/01/26	05/28/26	\$ 87,499.90	Loan Repayment (Loan B)	Loan Repayment	10006	2-000-B-4910
Minnesota Pollution Control Agency c/o Fiscal Se	05/01/26	05/28/26	\$ 35,095.22	Loan Repayment (Loan C)	Loan Repayment	10006	2-000-B-4910
Minnesota Pollution Control Agency c/o Fiscal Se	05/01/26	05/28/26	\$ 27,284.83	Loan Repayment (Loan D)	Loan Repayment	10006	2-000-B-4910
Moore Engineering, Inc.	04/14/26	05/28/26	\$ 1,632.00	Natural Shoreline Outreach Implementation	Professional Services	10007	3-005-A-4335
Moore Engineering, Inc.	04/14/26	05/28/26	\$ 1,240.00	Natural Shoreline Outreach Implementation	Professional Services	10007	3-005-A-4335
Paulson Construction Inc	05/13/26	05/28/26	\$ 565.22	Permit 25-002 – Glamm SFH	Escrow Acc	10008	3-002-A-2330
Smith Partners, PLLP	05/06/26	05/28/26	\$ 12,100.90	April Legal Fees	Legal Fees	10009	Various
Southwind Builders Inc.	05/18/26	05/28/26	\$ 835.74	Permit 19-036-P6-T	Escrow Acc	10010	3-002-A-2330
Tri- State Pump & Control	05/18/26	05/28/26	\$ 1,043.40	Equipment Maintenance	Equipment Maintenance	10011	3-010-A-4640
Washington Conservation District	03/31/26	05/28/26	\$ 177.00	BMP Cost-Share/Technical Assistance	BMP Cost-Share/Incentive	10012	3-004-A-4560
Washington Conservation District	04/30/26	05/28/26	\$ 241.50	BMP Cost-Share/Technical Assistance	BMP Cost-Share/Incentive	10012	3-004-A-4560
Total Checks			\$ 277,027.06				

April Wages/Taxes/Benefits	04/15/26	04/30/26	\$ 117,859.79	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	
Appfolio, inc. f web pmts	04/02/26	04/02/26	\$ 2.49	Rent	Rent	EFT	1-002-4210
Connexus Energy	04/21/26	04/21/26	\$ 19.00	Utilities (Project Utility)	Utilities	EFT	3-010-A-4300
HealthPartners	04/28/26	04/28/26	\$ 6,163.60	Benefits	Benefits	EFT	1-003-4110
Invoice cloud webpayment	04/08/26	04/08/26	\$ 1.50	Dues/Fees/Subscriptions	Dues/Fees/Subscriptions	EFT	5-225-C-4245
The Lincoln National	04/02/26	04/02/26	\$ 256.48	Benefits	Benefits	EFT	1-003-4110
Metronet	04/17/26	04/17/26	\$ 316.74	District telephone services	Cell Phone/Office Phone/Internet	EFT	1-002-4240
Metro Sales Inc.	04/28/26	04/28/26	\$ 129.00	Printer lease	Equipment Purchase/Rental/Lease	EFT	1-002-4635
Midcontinent web_pay	04/02/26	04/02/26	\$ 156.54	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	1-002-4240
Pinnacle	04/23/26	04/23/26	\$ 99.00	Computer Supplies/Software/IT	Computer Supplies/Software/IT	EFT	3-005-A-4203
Redpathcpas	04/29/26	04/29/26	\$ 11,787.50	CPA/Bookkeeping	CPA/Bookkeeping	EFT	1-004-4330
Rymark	04/28/26	04/28/26	\$ 1,557.84	District IT services	Computer Supplies/Software/IT	EFT	1-002-4203
Titus property	04/02/26	04/02/26	\$ 5,041.62	Rent	Rent	EFT	1-002-4210
Verizon Wireless Payments	04/02/26	04/02/26	\$ 40.04	Tablet data for permitting	Cell phone/Office phone/Internet/Web	EFT	3-002-A-4240
Verizon Wireless Payments	04/02/26	04/02/26	\$ 20.02	Tablet data for permitting	Cell phone/Office phone/Internet/Web	EFT	5-225-C-4245
Wyoming mn permits	04/08/26	04/08/26	\$ 435.50	Dues/Fees/Subscriptions	Dues/Fees/Subscriptions	EFT	5-225-C-4245
Xcel Energy	04/10/26	04/10/26	\$ 456.41	Utilities	Utilities	EFT	1-002-4300

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Emily E Lemon and Alexander H Lemon	05/18/26	05/28/26	\$ 115.00	Permits/Sureties Payable	Escrow Acc	10003	3-002-A-2330
Xcel Energy	04/17/26	04/17/26	\$ 101.48	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Eineichner	04/29/26	04/29/26	\$ 1,395.74	Card Services-Eineichner	Various	EFT	Various
Card Services-Anderson	04/30/26	04/30/26	\$ 2,544.75	Credit Card Expense-Anderson	Various	EFT	Various
Card Services - Kinney	04/04/26	04/04/26	\$ 4,893.96	Credit Card Expense- Kinney	Various	EFT	1-002-4203

Total Electronic Payments	\$ 153,279.00
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Total Expenses for period	\$ 430,306.06
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Cash Balances	4/1/2026	Income	Outflow	Transfers	4/30/2026
MidWest One Checking Account-446	\$3,251.78	-	\$ -	-	\$3,251.78
FRB Business Checking-507	426,067.34	-	\$ 199,585.03	\$0.00	226,482.31
FRB Permit Escrow Savings-386	166,672.63	29,237.34	\$ -	-	195,909.97
FRB Capital Savings-831	1,278,648.21	28,253.03	\$ -	-	1,306,901.24
Total Funds:	\$1,874,639.96	\$57,490.37	\$ 199,585.03	\$0.00	\$1,732,545.30

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSE-REVENUE RECAP - AS OF APRIL 30, 2026

Budget Category	Budget Item	2026 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE (GENERAL FUND)	ADMINISTRATION					
	REVENUE					
	TAX LEVY	\$ 500,000.00	\$ -	\$ -	\$ (500,000.00)	0.00%
	TRANSFERS	\$ -	\$ -	\$ -		
	OTHER (INTEREST)	\$ 16,000.00	\$ 392.27	\$ 3,868.40	\$ (12,131.60)	24.18%
	TOTAL REVENUE:	\$ 516,000.00	\$ 392.27	\$ 3,868.40	\$ (512,131.60)	0.75%
	EXPENSES					
	GENERAL ADMINISTRATION	\$ 610,236.00	\$ 43,693.71	\$ 174,936.84	\$ (435,299.16)	28.67%
	TOTAL EXPENDITURES:	\$ 610,236.00	\$ 43,693.71	\$ 174,936.84	\$ (435,299.16)	28.67%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$ (94,236.00)	\$ (43,301.44)	\$ (171,068.44)	\$ (76,832.44)	
DEBT SERVICES FUND	DEBT SERVICES					
	REVENUE					
	TAX LEVY	\$ 400,000.00	\$ -	\$ -	\$ (400,000.00)	0.00%
	OTHER (INTEREST)	\$ -	\$ 304.09	\$ 2,149.87	\$ 2,149.87	---
	TOTAL REVENUE:	\$ 400,000.00	\$ 304.09	\$ 2,149.87	\$ (397,850.13)	0.54%
	EXPENSES					
	DEBT SERVICES FUND	\$ 449,760.00	\$ 224,879.95	\$ 224,879.95	\$ (224,880.05)	50.00%
	TOTAL EXPENDITURES:	\$ 449,760.00	\$ 224,879.95	\$ 224,879.95	\$ (224,880.05)	50.00%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$ (49,760.00)	\$ (224,575.86)	\$ (222,730.08)	\$ (172,970.08)	
	PROGRAMS/PROJECTS (IMPLEMENTATION FUND)	PROGRAMS/PROJECTS				
REVENUE						
TAX LEVY		\$ 1,333,828.00	\$ -	\$ -	\$ (1,333,828.00)	0.00%
TRANSFERS						
GRANT REVENUE		\$ 1,718,873.00	\$ 25,309.09	\$ 25,309.09	\$ (1,693,563.91)	1.47%
OTHER (INCLUDE INTEREST/PERMIT FEES)		\$ 163,500.00	\$ 19,734.92	\$ 91,955.08	\$ (71,544.92)	56.24%
TOTAL REVENUE:		\$ 3,216,201.00	\$ 45,044.01	\$ 117,264.17	\$ (3,098,936.83)	3.65%
LOAN PROCEEDS						
LOAN		\$ 234,000.00	\$ -	\$ -	\$ (234,000.00)	0.00%
TOTAL LOAN PROCEEDS:		\$ 234,000.00	\$ -	\$ -	\$ (234,000.00)	0.00%
EXPENSES						
PROGRAMS		\$ 1,234,175.00	\$ 143,074.34	\$ 465,043.21	\$ (769,131.79)	37.68%
PROJECTS		\$ 1,994,933.00	\$ 15,972.96	\$ 59,689.94	\$ (1,935,243.06)	2.99%
LAND ACQUISITION & MANAGEMENT		\$ 66,000.00	\$ 166.00	\$ 2,185.75	\$ (63,814.25)	3.31%
TOTAL EXPENDITURES:		\$ 3,295,108.00	\$ 159,213.30	\$ 526,918.90	\$ (2,704,374.85)	15.99%
REVENUE OVER/(UNDER) EXPENDITURES:	\$ (78,907.00)	\$ (114,169.29)	\$ (409,654.73)	\$ (394,561.98)		
NET CHANGE IN CASH BALANCE (includes loan proceeds):	\$ 155,093.00	\$ (114,169.29)	\$ (409,654.73)	\$ (628,561.98)		
TOTAL	TOTAL COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	\$ 2,233,828.00	\$ -	\$ -	\$ (2,233,828.00)	0.00%
	GRANT REVENUE	\$ 1,718,873.00	\$ 25,309.09	\$ 25,309.09	\$ (1,693,563.91)	1.47%
	OTHER (INCLUDES INTEREST, LOAN PROCEEDS)	\$ 179,500.00	\$ 20,431.28	\$ 97,973.35	\$ (81,526.65)	54.58%
	TOTAL REVENUE:	\$ 4,132,201.00	\$ 45,740.37	\$ 123,282.44	\$ (4,008,918.56)	2.98%
	LOAN PROCEEDS					
	LOAN	\$ 234,000.00	\$ -	\$ -	\$ (234,000.00)	0.00%
	TOTAL LOAN PROCEEDS:	\$ 234,000.00	\$ -	\$ -	\$ (234,000.00)	0.00%
	EXPENSES					
	GENERAL ADMINISTRATION	\$ 610,236.00	\$ 43,693.71	\$ 174,936.84	\$ (435,299.16)	28.67%
	DEBT SERVICES FUND	\$ 449,760.00	\$ 224,879.95	\$ 224,879.95	\$ (224,880.05)	50.00%
	PROGRAMS	\$ 1,234,175.00	\$ 143,074.34	\$ 465,043.21	\$ (769,131.79)	37.68%
	PROJECTS	\$ 1,994,933.00	\$ 15,972.96	\$ 59,689.94	\$ (1,935,243.06)	2.99%
	LAND ACQUISITION & MANAGEMENT	\$ 66,000.00	\$ 166.00	\$ 2,185.75	\$ (63,814.25)	3.31%
TOTAL EXPENDITURES:	\$ 4,355,104.00	\$ 427,786.96	\$ 926,735.69	\$ (3,428,368.31)	21.28%	
REVENUE OVER/(UNDER) EXPENDITURES:	\$ (222,904.00)	\$ (382,046.59)	\$ (803,453.25)	\$ (580,550.25)		
NET CHANGE IN CASH BALANCE (includes loan proceeds):	\$ 11,097.00	\$ (382,046.59)	\$ (803,453.25)	\$ (814,550.25)		

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF APRIL 30, 2026

Budget Category	Account Code	Budget Item	2026 Budget	Current Month Expenditures	Year-to-Date Expenditures	2026 Balances	Adjustments	Adjusted Balance
ADMINISTRATIVE (GENERAL FUND)	1000	ADMINISTRATION	\$ 610,236.00	\$ 43,693.71	\$ 174,936.84	\$ 474,335.46	\$ -	\$ 474,335.46
	1000	SALARY/BENEFITS	\$ -	\$ 11,047.37	\$ 39,036.30	\$ (39,036.30)	\$ -	\$ -
	1001	BOARD ADMINISTRATION	\$ 35,000.00	\$ 2,250.00	\$ 8,238.00	\$ 26,762.00	\$ -	\$ 26,762.00
	1002	GENERAL OFFICE EXPENSES	\$ 143,236.00	\$ 13,970.74	\$ 46,296.69	\$ 96,939.31	\$ -	\$ 96,939.31
	1003	GENERAL ADMINISTRATIVE	\$ 306,000.00	\$ -	\$ 34,311.50	\$ 271,688.50	\$ -	\$ 271,688.50
	1004	PROFESSIONAL SERVICES	\$ 126,000.00	\$ 16,425.60	\$ 47,054.35	\$ 78,945.65	\$ -	\$ 78,945.65
DEBT SERVICES FUND	2000	DEBT SERVICES FUND	\$ 449,760.00	\$ 224,879.95	\$ 224,879.95	\$ 224,880.05	\$ -	\$ 224,880.05
	2000A	CWP LOAN A PRINCIPAL REPAYMENT	\$ 150,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00
	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	\$ 70,190.00	\$ 35,095.22	\$ 35,095.22	\$ 35,094.78	\$ -	\$ 35,094.78
	2000D	CWP LOAN D PRINCIPAL REPAYMENT	\$ 54,570.00	\$ 27,284.83	\$ 27,284.83	\$ 27,285.17	\$ -	\$ 27,285.17
PROGRAMS (IMPLEMENTATION FUND)	3000	PROGRAMS	\$ 1,234,175.00	\$ 143,074.34	\$ 465,043.21	\$ 769,131.79	\$ -	\$ 769,131.79
	3000	GENERAL PROGRAM DEVELOPMENT	\$ 500.00	\$ 108,865.22	\$ 360,765.54	\$ (360,265.54)	\$ -	\$ (360,265.54)
	3001	DISTRICT RULES & RULEMAKING	\$ 52,000.00	\$ -	\$ 1,230.52	\$ 50,769.48	\$ -	\$ 50,769.48
	3002	PERMITTING	\$ 268,000.00	\$ 11,640.17	\$ 35,065.89	\$ 232,934.11	\$ -	\$ 232,934.11
	3003	MONITORING & DATA ASSESSMENT	\$ 102,000.00	\$ 1,146.18	\$ 26,168.28	\$ 75,831.72	\$ -	\$ 75,831.72
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	\$ 192,000.00	\$ 459.93	\$ 1,295.66	\$ 190,704.34	\$ -	\$ 190,704.34
	3005	EDUCATION & OUTREACH	\$ 162,000.00	\$ 3,302.08	\$ 8,225.80	\$ 153,774.20	\$ -	\$ 153,774.20
	3006	INTERAGENCY COMMUNUNICATION	\$ 17,000.00	\$ 1,951.50	\$ 2,203.00	\$ 14,797.00	\$ -	\$ 14,797.00
	3007	RESEARCH	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00
	3008	MEASUREMENT OF PROGRESS	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00
	3009	GRANT RESEARCH & PREPARATION	\$ 63,000.00	\$ 3,506.30	\$ 7,315.04	\$ 55,684.96	\$ -	\$ 55,684.96
	3010	OPERATION & MAINTENANCE	\$ 94,475.00	\$ 6,813.51	\$ 13,415.42	\$ 81,059.58	\$ -	\$ 81,059.58
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	\$ 249,200.00	\$ 1,372.25	\$ 2,981.86	\$ 246,218.14	\$ -	\$ 246,218.14
	3012		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3013	WATERSHED PLANNING & RESILIENCY	\$ 12,000.00	\$ 4,017.20	\$ 6,376.20	\$ 5,623.80	\$ -	\$ 5,623.80	
PROJECTS (IMPLEMENTATION FUND)	5000	PROJECTS	\$ 1,994,933.00	\$ 15,972.96	\$ 59,689.94	\$ 1,935,243.06	\$ -	\$ 1,935,243.06
	5000	GENERAL PROJECT DEVELOPMENT	\$ 58,358.00	\$ 3,343.75	\$ 7,817.00	\$ 50,541.00	\$ -	\$ 50,541.00
	5100	FLOODPLAIN	\$ 66,000.00	\$ -	\$ -	\$ 66,000.00	\$ -	\$ 66,000.00
	5200	LAKES	\$ 1,738,575.00	\$ 12,043.21	\$ 48,660.36	\$ 1,689,914.64	\$ -	\$ 1,689,914.64
	5300	STREAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5400	WETLANDS	\$ 132,000.00	\$ 586.00	\$ 3,212.58	\$ 128,787.42	\$ -	\$ 128,787.42
	5500	UPLAND RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5600	GROUNDWATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5920		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LAND ACQUISITION & MANAGEMENT	6000	LAND ACQUISITION & MANAGEMENT	\$ 66,000.00	\$ 166.00	\$ 2,185.75	\$ 63,814.25	\$ -	\$ 63,814.25
	6000	GENERAL DEVLOPMENT	\$ 66,000.00	\$ 166.00	\$ 2,185.75	\$ 63,814.25	\$ -	\$ 63,814.25
TOTALS:			\$ 4,355,104.00	\$ 427,786.96	\$ 926,735.69	\$ 3,467,404.61	\$ -	\$ 3,467,404.61

No Assurance Is Provided On These Financial Statements

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF APRIL 30, 2026

Budget Category	Account Code	Budget Item	2026 Budget	Current Month Expenditures	Year-to-Date Expenditures	2026 Balance	Adjustments	Adjusted Balance
GENERAL SALARY	1-000	Board Administration	\$ -	\$ 11,047.37	\$ 39,036.30	\$ (39,036.30)	\$ -	\$ (39,036.30)
	1-000-4100	Salary/Benefits General Admin	\$ -	\$ 11,047.37	\$ 39,036.30	\$ (39,036.30)		\$ (39,036.30)
BOARD ADMINISTRATION	1-001	Board Administration	\$ 35,000.00	\$ 2,250.00	\$ 8,238.00	\$ 26,762.00	\$ -	\$ 26,762.00
	1-001-4000	Managers Per Diem	\$ 30,000.00	\$ 2,250.00	\$ 8,000.00	\$ 22,000.00		\$ 22,000.00
	1-001-4010	Manager Expenses	\$ 2,500.00	\$ -	\$ 238.00	\$ 2,262.00		\$ 2,262.00
	1-001-4265	Managers Training/Conferences	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00		\$ 2,500.00
GENERAL OFFICE EXPENSES	1-002	General Office Expenses	\$ 143,236.00	\$ 13,970.74	\$ 46,296.69	\$ 96,939.31	\$ -	\$ 96,939.31
	1-002-4240	Cell Phone/office phone/internet/Web Hosting	\$ 11,900.00	\$ 963.28	\$ 3,810.74	\$ 8,089.26		\$ 8,089.26
	1-002-4203	Computer Supplies/Software/IT Support	\$ 32,800.00	\$ 6,451.80	\$ 12,554.30	\$ 20,245.70		\$ 20,245.70
	1-002-4208	Printing	\$ -	\$ -	\$ -	\$ -		\$ -
	1-002-4635	Copier (lease)	\$ 2,600.00	\$ 129.00	\$ 555.46	\$ 2,044.54		\$ 2,044.54
	1-002-4200	General Office/Meeting Supplies	\$ 5,850.00	\$ 120.94	\$ 994.08	\$ 4,855.92		\$ 4,855.92
	1-002-4245	Dues/Fees/subscriptions	\$ 400.00	\$ -	\$ 72.65	\$ 327.35		\$ 327.35
	1-002-4265	Conferences & Workshops/Staff Training & Education	\$ 11,000.00	\$ 75.00	\$ 1,619.72	\$ 9,380.28		\$ 9,380.28
	1-002-4320	Staff Expenses/Travel (Mileage)	\$ 2,800.00	\$ 42.20	\$ 991.78	\$ 1,808.22		\$ 1,808.22
	1-002-4280	Postage	\$ 800.00	\$ -	\$ 6.08	\$ 793.92		\$ 793.92
	1-002-4290	Notices	\$ 300.00	\$ -	\$ -	\$ 300.00		\$ 300.00
	1-002-4340	Recruitment	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00		\$ 1,000.00
	1-002-4210	Office Space (Rent)	\$ 59,915.00	\$ 5,044.11	\$ 20,804.43	\$ 39,110.57		\$ 39,110.57
	1-002-4220	Office Improvements/Furniture & Fixtures	\$ 200.00	\$ -	\$ -	\$ 200.00		\$ 200.00
1-002-4300	Utilities/Office Upkeep	\$ 13,671.00	\$ 1,144.41	\$ 4,887.45	\$ 8,783.55		\$ 8,783.55	
GENERAL ADMINISTRATION	1-003	General Administration	\$ 306,000.00	\$ -	\$ 34,311.50	\$ 271,688.50	\$ -	\$ 271,688.50
	1-003-4100	Salary/Benefits General Admin	\$ 253,000.00	\$ -	\$ -	\$ 253,000.00		\$ 253,000.00
	1-003-4330	Annual Audit	\$ 19,500.00	\$ -	\$ 14,625.00	\$ 4,875.00	-	\$ 4,875.00
	1-003-4245	MN Watersheds Dues	\$ 7,500.00	\$ -	\$ 7,500.00	\$ -		\$ -
	1-003-4270	Insurance (LMCIT & Workers Comp)	\$ 26,000.00	\$ -	\$ 12,186.50	\$ 13,813.50		\$ 13,813.50
PROFESSIONAL SERVICES	1-004	Professional Services	\$ 126,000.00	\$ 16,425.60	\$ 47,054.35	\$ 78,945.65	\$ -	\$ 78,945.65
	1-004-4330	CPA/bookkeeping	\$ 30,000.00	\$ 11,980.30	\$ 19,941.90	\$ 10,058.10		\$ 10,058.10
	1-004-4337	Consultant/Professional Services	\$ 45,000.00	\$ -	\$ 9,493.75	\$ 35,506.25		\$ 35,506.25
	1-004-4500	Consulting Engineer	\$ 10,000.00	\$ 900.00	\$ 3,600.00	\$ 6,400.00		\$ 6,400.00
	1-004-4410	Legal	\$ 41,000.00	\$ 3,545.30	\$ 14,018.70	\$ 26,981.30		\$ 26,981.30
TOTAL ADMINISTRATION			\$ 610,236.00	\$ 43,693.71	\$ 174,936.84	\$ 435,299.16	\$ -	\$ 474,335.46

No Assurance Is Provided On These Financial Statements

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 EXPENSES AS OF APRIL 30, 2026

Budget Category	Account Code	Budget Item	2026 Budget	Current Month Expenditures	Year-to-Date Expenditures	2026 Balance	Adjustments	Adjusted Balance
DEBT SERVICES FUND	2-000	Debt Services Fund	\$ 449,760.00	\$ 224,879.95	\$ 224,879.95	\$ 224,880.05	\$ -	\$ 224,880.05
	2-000-A	CWP Loan A Principal Repayment	\$ 150,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00
	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 + Interest Repayment	\$ 70,190.00	\$ 35,095.22	\$ 35,095.22	\$ 35,094.78	\$ -	\$ 35,094.78
	2-000-D	CWP Loan D Principal + Interest Repayment	\$ 54,570.00	\$ 27,284.83	\$ 27,284.83	\$ 27,285.17	\$ -	\$ 27,285.17
TOTAL DEBT SERVICES			\$ 449,760.00	\$ 224,879.95	\$ 224,879.95	\$ 224,880.05	\$ -	\$ 224,880.05

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF APRIL 30, 2026**

Budget Category	Account Code	Budget Item	2026 Budget	Current Month Expenditures	Year-to-Date Expenditures	2026 Balance	Adjustments	Adjusted Balance
GENERAL PROGRAM DEVELOPMENT	3-000	General Program Development	\$ 500.00	\$ 108,865.22	\$ 360,765.54	\$ (360,265.54)	\$ -	\$ (360,265.54)
	3-000-4100	Staff Management/Coordination	\$ -	\$ 108,865.22	\$ 360,765.54	\$ (360,765.54)		\$ (360,765.54)
	3-000-A	General Program Development	\$ 500.00	\$ -	\$ -	\$ 500.00		\$ 500.00
DISTRICT RULES & RULEMAKING	3-001	District Rules & Rulemaking	\$ 52,000.00	\$ -	\$ 1,230.52	\$ 50,769.48	\$ -	\$ 50,769.48
	3001-4100	Staff Management/Coordination	\$ 22,000.00	\$ -	\$ 186.12	\$ 21,813.88		\$ 21,813.88
	3-001-B	Rule Implementation Review	\$ 30,000.00	\$ -	\$ 1,044.40	\$ 28,955.60		\$ 28,955.60
PERMITTING	3-002	Permitting	\$ 268,000.00	\$ 11,640.17	\$ 35,065.89	\$ 232,934.11	\$ -	\$ 232,934.11
	3-002-4100	Staff Management/Coordination	\$ 198,000.00	\$ -	\$ -	\$ 198,000.00		\$ 198,000.00
	3-002-A	Ongoing Initiatives	\$ 70,000.00	\$ 11,640.17	\$ 35,065.89	\$ 34,934.11		\$ 34,934.11
MONITORING & DATA ASSESSMENT	3-003	Monitoring & Data Assessment	\$ 102,000.00	\$ 1,146.18	\$ 26,168.28	\$ 75,831.72	\$ -	\$ 75,831.72
	3-003-4100	Staff Management/Coordination	\$ 77,000.00	\$ -	\$ 127.63	\$ 76,872.37		\$ 76,872.37
	3-003-A	Ongoing Initiatives	\$ 9,000.00	\$ -	\$ 18,232.18	\$ (9,232.18)		\$ (9,232.18)
	3-003-B	Stream Monitoring	\$ 7,000.00	\$ 28.24	\$ 6,690.53	\$ 309.47		\$ 309.47
	3-003-C	Lake Monitoring	\$ 9,000.00	\$ 1,117.94	\$ 1,117.94	\$ 7,882.06		\$ 7,882.06
NON-POINT SOURCE POLLUTION ABATEMENT (COST-SHARE)	3-004	Non-Point Source Pollution Abatement Grant (Cost-Share)	\$ 192,000.00	\$ 459.93	\$ 1,295.66	\$ 190,704.34	\$ -	\$ 190,704.34
	3-004-4100	Staff Management/Coordination	\$ 110,000.00	\$ -	\$ -	\$ 110,000.00		\$ 110,000.00
	3-004-A	Ongoing Initiatives	\$ 12,000.00	\$ 429.84	\$ 1,265.57	\$ 10,734.43		\$ 10,734.43
	3-004-B	Residential Landowner Grant	\$ 60,000.00	\$ 22.40	\$ 22.40	\$ 59,977.60		\$ 59,977.60
	3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	\$ 10,000.00	\$ 7.69	\$ 7.69	\$ 9,992.31		\$ 9,992.31
EDUCATION & OUTREACH	3-005	Education and Outreach	\$ 162,000.00	\$ 3,302.08	\$ 8,225.80	\$ 153,774.20	\$ -	\$ 153,774.20
	3-005-4100	Staff Management/Coordination	\$ 110,000.00	\$ -	\$ -	\$ 110,000.00		\$ 110,000.00
	3-005-A	Ongoing initiatives	\$ 48,000.00	\$ 3,302.08	\$ 8,225.80	\$ 39,774.20		\$ 39,774.20
	3-005-C	Local student engagement/Chisago Co Children's Water Festival	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00		\$ 4,000.00

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF APRIL 30, 2026**

Budget Category	Account Code	Budget Item	2026 Budget	Current Month Expenditures	Year-to-Date Expenditures	2026 Balance	Adjustments	Adjusted Balance
INTERAGENCY COMMUNICATION	3-006	Interagency Communication	\$ 17,000.00	\$ 1,951.50	\$ 2,203.00	\$ 14,797.00	\$ -	\$ 14,797.00
	3-006-4100	Staff Management/Coordination	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00		\$ 11,000.00
	3-006-C	Geographic Information Systems (GIS)	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00		\$ 3,000.00
	3-006-D	District Web Mapper	\$ 3,000.00	\$ 1,951.50	\$ 2,203.00	\$ 797.00		\$ 797.00
RESEARCH	3-007	Research	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00
	3-007-4100	Staff Management/Coordination	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00		\$ 11,000.00
MEASUREMENT OF PROGRESS	3-008	Measurement of Progress	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00
	3-008-4100	Staff Management/Coordination	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00		\$ 11,000.00
GRANT RESEARCH & PREPARATION	3-009	Grant Research & Preparation	\$ 63,000.00	\$ 3,506.30	\$ 7,315.04	\$ 55,684.96	\$ -	\$ 55,684.96
	3-009-4100	Staff Management/Coordination	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00		\$ 55,000.00
	3-009-A	Ongoing Initiatives	\$ 8,000.00	\$ 3,506.30	\$ 7,315.04	\$ 684.96		\$ 684.96
OPERATIONS & MAINTENANCE	3-010	Operations & Maintenance	\$ 94,475.00	\$ 6,813.51	\$ 13,415.42	\$ 81,059.58	\$ -	\$ 81,059.58
	3-010-4100	Staff Management/Coordination	\$ 55,000.00	\$ -	\$ 71.40	\$ 54,928.60		\$ 54,928.60
	3-010-A	Ongoing Initiatives	\$ 25,000.00	\$ 6,813.51	\$ 13,344.02	\$ 11,655.98		\$ 11,655.98
	3-010-B	Annual Recurring Operations & Maintenance	\$ 9,475.00	\$ -	\$ -	\$ 9,475.00		\$ 9,475.00
	3-010-E	Hilo Lane Iron Enhanced Sand Filter	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00		\$ 5,000.00

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF APRIL 30, 2026**

Budget Category	Account Code	Budget Item	2026 Budget	Current Month Expenditures	Year-to-Date Expenditures	2026 Balance	Adjustments	Adjusted Balance
AIS PREVENTION & MANAGEMENT	3-011	Aquatic Invasive Species (AIS) Prevention & Management	\$ 249,200.00	\$ 1,372.25	\$ 2,981.86	\$ 246,218.14	\$ -	\$ 246,218.14
	3-011-4100	Staff Management/Coordination	\$ 88,000.00	\$ -	\$ -	\$ 88,000.00		\$ 88,000.00
	3-011-20-A	(District-Wide) Comprehensive Plan and Policy Development	\$ 15,000.00		\$ 1,095.81	\$ 13,904.19		\$ 13,904.19
	3-011-20-B	(District-Wide) Watercraft Inspections	\$ 63,500.00	\$ 1,364.02	\$ 1,877.82	\$ 61,622.18		\$ 61,622.18
	3-011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00		\$ 2,000.00
	3-011-20-D	(District-Wide) AIS Early Detection and Rapid Response	\$ -	\$ 8.23	\$ 8.23	\$ (8.23)		\$ (8.23)
	3-011-20-E	(District-Wide) Invasive Species Control Pilot Projects	\$ -	\$ -	\$ -	\$ -		\$ -
	3-011-21-F	(Moody) Point-Intercept Macrophyte Survey	\$ 3,200.00	\$ -	\$ -	\$ 3,200.00		\$ 3,200.00
	3-011-21-G	(Moody) AIS Management	\$ 4,200.00	\$ -	\$ -	\$ 4,200.00		\$ 4,200.00
	3-011-22-G	(Bone) AIS Management	\$ 5,800.00	\$ -	\$ -	\$ 5,800.00		\$ 5,800.00
	3-011-26-G	(Shields) AIS Management	\$ 3,300.00	\$ -	\$ -	\$ 3,300.00		\$ 3,300.00
	3-011-28-G	(Forest) AIS Managaement	\$ 60,500.00	\$ -	\$ -	\$ 60,500.00		\$ 60,500.00
3-011-29-G	(Comfort) AIS Management	\$ 3,700.00	\$ -	\$ -	\$ 3,700.00		\$ 3,700.00	
WATERSHED PLANNING & RESILIENCY	3-013	Watershed Planning & Resiliency	\$ 12,000.00	\$ 4,017.20	\$ 6,376.20	\$ 5,623.80	\$ -	\$ 5,623.80
	3-013-4100	Staff Management/Coordination	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00		\$ 11,000.00
	3-013-B	Vulnerability Assessment	\$ -	\$ 4,017.20	\$ 6,376.20	\$ (6,376.20)		\$ (6,376.20)
	3-013-D	Watershed Management Plan Update	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00		\$ 1,000.00
TOTAL PROGRAMS			\$ 1,234,175.00	\$ 143,074.34	\$ 465,043.21	\$ 769,131.79	\$ -	\$ 769,131.79

No Assurance Is Provided On These Financial Statements

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF APRIL 30, 2026

Budget Category	Account Code	Budget Item	2026 Budget	Current Month Expenditures	Year-to-Date Expenditures	2026 Balance	Adjustments	Adjusted Balance
GENERAL PROJECT DEVELOPMENT	5-000	General Project Development	\$ 58,358.00	\$ 3,343.75	\$ 7,817.00	\$ 50,541.00	\$ -	\$ 50,541.00
	5-000	Staff Management/Coordination	\$ 22,000.00	\$ -	\$ -	\$ 22,000.00	\$ -	\$ 22,000.00
	5-000-A	General Project Dev./Pre-Project Investigation	\$ 36,358.00	\$ 3,343.75	\$ 7,817.00	\$ 28,541.00	\$ -	\$ 28,541.00
FLOODPLAIN	5-100	FLOODPLAIN	\$ 66,000.00	\$ -	\$ -	\$ 66,000.00	\$ -	\$ 66,000.00
	5-100-4100	Staff Management/Coordination	\$ 66,000.00	\$ -	\$ -	\$ 66,000.00	\$ -	\$ 66,000.00
LAKES	5-200	Lakes	\$ 1,738,575.00	\$ 12,043.21	\$ 48,660.36	\$ 1,689,914.64	\$ -	\$ 1,689,914.64
	5-200-4100	Staff Management/Coordination	\$ 33,000.00	\$ -	\$ -	\$ 33,000.00	\$ -	\$ 33,000.00
	5-221-B	(Moody) Diagnostic Study Implementation	\$ -	\$ -	\$ 21.00	\$ (21.00)	\$ -	\$ (21.00)
	5-224-A	(School) Agricultural BMP Implementation	\$ 76,800.00	\$ -	\$ -	\$ 76,800.00	\$ -	\$ 76,800.00
	5-225-C	(Little Comfort) Heath Avenue IESF	\$ 1,416,555.00	\$ 7,282.46	\$ 40,079.36	\$ 1,376,475.64	\$ -	\$ 1,376,475.64
	5-229-A	(Comfort) Diagnostic Study Update	\$ 59,000.00	\$ 2,690.00	\$ 6,489.25	\$ 52,510.75	\$ -	\$ 52,510.75
	5-229-B	(Comfort) Diagnostic Study Implementation	\$ 153,220.00	\$ 2,070.75	\$ 2,070.75	\$ 151,149.25	\$ -	\$ 151,149.25
WETLANDS	5-400	Wetlands	\$ 132,000.00	\$ 586.00	\$ 3,212.58	\$ 128,787.42	\$ -	\$ 128,787.42
	5-400-4100	Staff Management/Coordination	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00
	5-420-C	Wetland Enhancements	\$ 121,000.00	\$ 586.00	\$ 3,212.58	\$ 117,787.42	\$ -	\$ 117,787.42
TOTAL PROJECTS			\$ 1,994,933.00	\$ 15,972.96	\$ 59,689.94	\$ 1,935,243.06	\$ -	\$ 1,935,243.06
LAND ACQUISITION & MANAGEMENT	6-000	Land Acquisition & Management	\$ 66,000.00	\$ 166.00	\$ 2,185.75	\$ 63,814.25	\$ -	\$ 63,814.25
	6-000-4100	Staff Management/Coordination	\$ 66,000.00	\$ -	\$ -	\$ 66,000.00	\$ -	\$ 66,000.00
	6-000-A	Ongoing Initiatives & New Acquisition Investigations	\$ -	\$ 166.00	\$ 1,601.75	\$ (1,601.75)	\$ -	\$ (1,601.75)
	6-000-F	Bone Lake South Wetland	\$ -	\$ -	\$ 584.00	\$ (584.00)	\$ -	\$ (584.00)
TOTAL LAND ACQUISITION & MANAGEMENT			\$ 66,000.00	\$ 166.00	\$ 2,185.75	\$ 63,814.25	\$ -	\$ 63,814.25