



July 21, 2023

Mike Kinney
District Administrator
Comfort Lake-Forest Lake Watershed District
44 Lake Street South, Suite A
Forest Lake, Minnesota 55025

Dear Mike:

Enclosed please find the checks, Administrative and Program Budget Report and the Treasurer's Report for Comfort Lake-Forest Lake Watershed District for the one month and six months ending June 30, 2023.

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 Gibbs".

Mark C. Gibbs, CPA
Enclosure

Comfort Lake-Forest Lake Watershed District

Interim Financial Statements

June 30, 2023



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 INCREASE/(DECREASE)
6/30/2023

	<u>GENERAL FUND</u>	<u>DEBT SERVICES</u>	<u>PROGRAM & PROJECT IMPLEMENTATION</u>	<u>TOTAL</u>
Fund Balance @ 12/31/22:	11,511.34	201,372.00	914,076.00	1,126,959.34
Year-To-Date Revenue	2,613.67	2,056.14	1,836,515.52	1,841,185.33
Year-To-Date Expenses	<u>286,162.27</u>	<u>75,000.00</u>	<u>2,170,676.20</u>	<u>2,531,838.47</u>
Fund Balance @ 06/30/23:	<u>(\$272,037.26)</u>	<u>\$128,428.14</u>	<u>\$579,915.32</u>	<u>\$436,306.20</u>
Increase/(Decrease) in Fund Balance:	<u>(\$283,548.60)</u>	<u>(\$72,943.86)</u>	<u>(\$334,160.68)</u>	<u>(\$690,653.14)</u>

CLFL Watershed District
Balance Sheet
June 30, 2023

ASSETS

Current Assets		
Checking-MidWestOne	\$2,511.78	
Savings-First Wyoming	1,473.10	
Checking-First Resource Bank	513,432.79	
Permit Savings-First Resource Bank	374,672.76	
MM Savings-First Resource Bank	658,337.50	
Taxes Receivable-Delinquent	7,101.25	
Pre-Paid Expense	13,902.17	
Escrows Receivable	25,581.72	
Taxes Receivable-Delinquent	16,871.25	
Total Current Assets		\$1,613,884.32
Property and Equipment		
Total Property and Equipment		-
Other Assets		
Total Other Assets		-
Total Assets		\$1,613,884.32

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$98,092.83	
Unavailable Revenue	4,683.29	
Deferred Revenue-Escrows	25,581.72	
Escrow Account	347,520.36	
Deferred Revenue	418,028.67	
Unavailable Revenue	283,671.25	
Total Current Liabilities		\$1,177,578.12
Long-Term Liabilities		
Total Long-Term Liabilities		-
Total Liabilities		\$1,177,578.12
Capital		
Fund Balance-General	11,511.34	
Fund Balance-Debt	201,372.00	
Fund Balance-Capital	914,076.00	
Net Income	(690,653.14)	
Total Capital		\$436,306.20
Total Liabilities & Capital		\$1,613,884.32

Comfort Lake-Forest Lake Watershed District
Treasurer's Report **July 27, 2023**

INCOME for the period **6/1/2023** **to** **6/30/2023**

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
League of MN Cities Insurance Trust	06/01/23	06/01/23	\$1,082.00	Dividend Payment	Market Value Credit	---	1-000-3200
Washington County	06/01/23	06/01/23	13,500.00	Grant: Watercraft Inspections on Forest & Bone, 1st Pmt.	Grant Revenue	---	3-011-20-B-3300
Bottem Landscaping LLC	06/01/23	06/01/23	15,600.00	Permit 23-006 Deposit	Escrow Account	11645	3-002-A-2330
Southwind Builders	06/01/23	06/01/23	10.00	Permit 23-006 Application Fee	Permit Revenue	52353	3-002-A-3400
Southwind Builders	06/01/23	06/01/23	1,000.00	Permit 23-006 Deposit	Escrow Account	52353	3-002-A-2330
Inver Grove Honda	06/01/23	06/01/23	5,000.00	Cash Escrow 22-031	Escrow Account	185790	3-002-A-2330
Pelsol LLC.	06/23/23	06/23/23	10.00	Permit 23-010 Application Fee	Permit Revenue	3015	3-002-A-3400
Pelsol LLC.	06/23/23	06/23/23	4,700.00	Permit 23-010 Deposit	Escrow Account	3015	3-002-A-2330
Pobuda Enterprises	06/23/23	06/23/23	1,500.00	Permit 22-041 Deposit	Escrow Account	8175	3-002-A-2330
Gregory Contracting Inc.	06/23/23	06/23/23	10.00	Permit 23-011 Application Fee	Permit Revenue	8976	3-002-A-3400
Gregory Contracting Inc.	06/23/23	06/23/23	1,000.00	Permit 23-011 Deposit	Escrow Account	8976	3-002-A-2330
First Resource Bank-Permit Savings	---	06/30/23	1,203.32	June Interest	Interest Income	ACH	1-000-3700
First Resource Bank-MM Savings	---	06/30/23	2,157.31	June Interest	Interest Income	ACH	1-000-3700
Total Income for period			\$46,772.63				

EXPENSES for the period **6/1/2023** **to** **06/30/23**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
League of MN Cities Trust	07/05/23	07/13/23	\$15,856.00	Insurance & Bonds	Insurance & Bonds	8975	1-001-4270
Artisan Venture Lab, LLC	07/10/23	07/27/23	900.00	Contracted Services	Contracted Services	8976	3-005-A-4337
Broadway Ventures, LLC	06/30/23	07/27/23	1,885.00	August Rent	Rent/Lease	8977	1-002-4210
Broadway Ventures, LLC	06/30/23	07/27/23	1,303.14	August Rent CAM	Rent/Lease	8977	1-002-4210
Chisago County Press	06/23/23	07/27/23	37.09	Legal Notices	Legal Notices	8978	5-228-F-4290
Chisago County Children's Water Festiva	06/13/23	07/27/23	2,000.00	Water Festival Donation/Sponsorship	Public Education & Information	8979	3-005-C-4810
Cintas	06/19/23	07/27/23	102.84	Utilities	Utilities/Office Upkeep	8980	1-002-4300
Cove Builders, LLC	07/17/23	07/27/23	815.29	Permit Closeout 19-036-P4	Permits/Surties Payable	8981	3-002-A-2330
Dorsey & Whitney, LLP	07/12/23	07/27/23	3,905.10	Land Acquisition	Land Acquisition	8982	
ECM Publishers, Inc.	06/22/23	07/27/23	75.90	Legal Notices	Legal Notices	8983	5-228-F-4290
Emmons & Olivier Resources, Inc.	07/11/23	07/27/23	41,516.69	July Engineering Expense	Engineering	8984	Various
Hallberg Inc.	06/30/23	07/27/23	100.00	Supplies	Supplies - Field	8985	3-010-B-4201
Hallberg Inc.	06/30/23	07/27/23	70.00	Mini-Storage Rental	Rent/Lease	8995	1-002-4635
Jess Hall	07/01/23	07/27/23	501.40	Staff Expenses/Travel (Mileage)	Staff Expense	8996	3-004-A-4320
HealthPartners	06/10/23	07/27/23	4,931.68	Health Benefits	Benefits	8987	1-003-4110
I & S G Group, Inc.	05/31/23	07/27/23	3,060.00	Professiona Services	Professional Services	8988	3-012-A-4335
Jagged Edge Builders	07/17/23	07/27/23	949.61	Permit Closeout 18-017-P10	Permits/Surties Payable	8989	3-002-A-2330
Cindy Lehman	07/18/23	07/27/23	93.48	Cost Share	Cost Share	8990	3-004-A-4780
LRS	06/23/23	07/27/23	169.96	Utilities	Utilities/Office Upkeep	8991	3-011-20-C-4300
Gary Markgraf	07/17/23	07/27/23	605.92	Permit Closeout 22-018	Permits/Surties Payable	8992	3-002-A-2330
Metro Sales, Inc.	06/28/23	07/27/23	175.00	Equipment Purchase/Rental	Equipment Purchase/Rental	8993	1-002-4635
Northrup Inc.	07/17/23	07/27/23	740.27	Permit Closeout 22-026	Permits/Surties Payable	8994	3-002-A-2330
PMI Homes, Inc.	07/17/23	07/27/23	686.41	Permit Closeout 21-024	Permits/Surties Payable	8995	3-002-A-2330
Principal Life Insurance Company	06/01/23	07/27/23	1,165.55	Employee Benefits	Benefits	8996	1-003-4110
Rapid Press	06/21/23	07/27/23	784.50	Education	Public Education & Information	8997	3-005-A-4810
Redpath & Company	06/30/23	07/27/23	3,270.00	June Accounting & Payroll Services	Audit & Accounting	8998	1-004-4330
Rymark	07/01/23	07/27/23	1,508.49	Computer Supplies/Software/Support	Computer Supplies/Software	8999	1-002-4203
Jamie San Nicolas	07/13/23	07/27/23	500.00	Cost Share	NPS Cost Share	9000	3-004-A-4780
Grant Shafranski	07/17/23	07/27/23	522.84	Permit Closeout 21-018	Permits/Surties Payable	9001	3-002-A-2330
Smith Partners, PLLP	06/30/23	07/27/23	3,756.13	May Legal Fees	Legal Expense	9002	1-004-4410
Southwind Builders	07/17/23	07/27/23	895.06	Permit Closeout 19-036-PS-T	Permits/Surties Payable	9003	3-002-A-2330
Velocity Telephone	06/30/23	07/27/23	276.22	Office Phones	Cell Phones/Office Phones	9004	1-002-4240
Washington Conservation District	06/09/23	07/27/23	149.00	BMP Cost-Share/Technical	EMWREP Contract	9005	3-004-A-4560
Waste Managemnet	07/06/23	07/27/23	783.96	Utilities	Utilities/Office Upkeep	9006	3-011-20-C-4300

EXPENSES for the period 6/1/2023 to 06/30/23

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
ELECTRONIC PAYMENTS:							
June Wages/Taxes/Benefits	06/30/23	06/30/23	56,373.54	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	05/05/23	06/06/23	287.20	Utilities	Utilities	EFT	1-002-4300
Xcel Energy	05/12/23	06/13/23	14.21	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Kinney	06/10/23	06/12/23	156.00	Credit Card Expense-Kinney	Various	EFT	Various
Card Services-Lindemyer	06/01/23	06/20/23	3,542.89	Credit Card Expense-Lindemyer	Various	EFT	Various
First Resource Bank Checking	06/23/23	06/23/23	35.00	Stop Payment Fee	Dues/Fees/Subscriptions	EFT	1-002-4245
Midwest One Bank	06/30/23	06/30/23	5.00	Bank Statement Paper Copy	Dues/Fees/Subscriptions	EFT	1-002-4245

Total Expenses for period \$154,506.37

Cash Balances	6/1/2023	Income	Expenses	Transfers	6/30/2023
Checking Account-MidWest One	\$2,516.78		\$5.00	-	\$2,511.78
Checking Account-First Resource Bank	788,181.35	\$14,582.00	289,330.57	-	513,432.78
Permit Savings-First Resource Bank	344,639.44	30,033.32	-	-	374,672.76
Savings Account - First Wyoming	1,473.10	-	-	-	1,473.10
MM Savings-First Resource Bank *	656,180.19	2,157.31	-	-	658,337.50
Total Funds:	\$1,136,810.67	\$46,772.63	289,335.57	\$0.00	\$892,090.42

2023

FUND BALANCE	Fund Balance @12/31/22	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance @ 06/30/23
General Fund	\$11,511.34	\$2,613.67	\$286,162.27	(\$272,037.26)
Debt Services	201,372.00	2,056.14	75,000	128,428.14
Program & Project Implementation	914,076.00	849,911.85	2,170,676.20	(406,688.35)
Program & Project Loan Funds	-	986,603.67	-	986,603.67
TOTAL DISTRICT FUND BALANCE	\$1,126,959.34	\$1,841,185.33	2,531,838.47	\$436,306.20

* 1st half levy settlements from both counties totaling \$861,781 have been received and will appear on the July statements shown at next month's meeting.

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 RECAP - AS OF JUNE 30, 2023

Budget Category	Budget Item	2023 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE	ADMINISTRATION					
	REVENUE					
	TAX LEVY	\$258,200.00	-	-	(\$258,200.00)	0.00%
	OTHER (INTEREST)	5,000.00	1,616.80	2,613.67	(2,386.33)	52.27%
	TOTAL REVENUE:	\$263,200.00	\$1,616.80	\$2,613.67	(\$260,586.33)	0.99%
	EXPENSES:					
	GENERAL ADMINISTRATION	\$470,488.00	\$55,065.41	\$286,162.27	(\$184,325.73)	60.82%
	TOTAL EXPENDITURES:	\$470,488.00	\$55,065.41	\$286,162.27	(\$184,325.73)	60.82%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$207,288.00)	(\$53,448.61)	(\$283,548.60)	(\$76,260.60)	
	DEBT SERVICES FUND	DEBT SERVICES				
REVENUE						
TAX LEVY		\$350,000.00	-	-	(\$350,000.00)	0.00%
OTHER (INTEREST)		-	724.94	2,056.14	\$2,056.14	---
TOTAL REVENUE:		\$350,000.00	\$724.94	\$2,056.14	(\$347,943.86)	0.59%
EXPENSES:						
DEBT SERVICES FUND		\$150,000.00	-	75,000.00	(\$75,000.00)	50.00%
TOTAL EXPENDITURES:		\$150,000.00	-	75,000.00	(\$75,000.00)	50.00%
REVENUE OVER/(UNDER) EXPENDITURES:		\$200,000.00	\$724.94	(\$72,943.86)	(\$272,943.86)	
PROJECTS/PROGRAMS		PROJECTS/PROGRAMS				
	REVENUE					
	TAX LEVY	\$1,014,300.00	-	-	(\$1,014,300.00)	0.00%
	GRANT REVENUE	2,220,147.00	13,500.00	841,134.56	(1,379,012.44)	37.89%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	136,644.00	2,130.89	8,777.29	(127,866.71)	6.42%
	LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
	TOTAL REVENUE:	\$4,571,091.00	15,630.89	\$1,836,515.52	(\$2,734,575.48)	40.18%
	EXPENSES:					
	PROGRAMS	\$2,035,605.00	\$82,989.53	\$475,848.46	(\$1,559,756.54)	23.38%
	PROJECTS	2,288,596.00	40,776.60	1,694,827.74	(593,768.26)	74.06%
TOTAL EXPENDITURES:	\$4,324,201.00	\$123,766.13	\$2,170,676.20	(\$2,153,524.80)	50.20%	
REVENUE OVER/(UNDER) EXPENDITURES:	\$246,890.00	(\$108,135.24)	(\$334,160.68)	(\$581,050.68)		
TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	\$1,622,500.00	-	-	(\$1,622,500.00)	0.00%
	GRANT REVENUE	2,220,147.00	13,500.00	841,134.56	(1,379,012.44)	37.89%
	OTHER (INCLUDES INTEREST)	141,644.00	4,472.63	13,447.10	(128,196.90)	9.49%
	LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
	TOTAL REVENUE:	\$5,184,291.00	17,972.63	1,841,185.33	(\$3,343,105.67)	35.51%
	EXPENSES:					
	GENERAL ADMINISTRATION	470,488.00	55,065.41	286,162.27	(184,325.73)	60.82%
	DEBT SERVICES FUND	150,000.00	-	75,000.00	(75,000.00)	50.00%
PROGRAMS	2,035,605.00	82,989.53	475,848.46	(1,559,756.54)	23.38%	
PROJECTS	2,288,596.00	40,776.60	1,694,827.74	(593,768.26)	74.06%	
TOTAL EXPENDITURES:	\$4,944,689.00	\$178,831.54	\$2,531,838.47	(\$2,412,850.53)	51.20%	
REVENUE OVER/(UNDER) EXPENDITURES:	\$239,601.00	(\$160,858.91)	(\$690,653.14)	(\$930,255.14)		

THE FUND BALANCE AS OF 05/31/23 IS \$436,306.20 WHICH IS A DECREASE
 IN FUND BALANCE OF \$690,653.14 FROM 12/31/22.

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF JUNE 30, 2023

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balances
ADMINISTRATIVE	1001	BOARD ADMINISTRATION	\$0.00	18,338.48	26,756.70	(\$26,756.70)
	1002	GENERAL OFFICE EXPENSES	7,000.00	\$8,203.58	\$67,718.77	(60,718.77)
	1003	GENERAL ADMINISTRATIVE	16,000.00	\$20,446.02	\$115,245.78	(99,245.78)
	1004	PROFESSIONAL SERVICES	40,000.00	\$8,077.33	\$76,441.02	(36,441.02)
		TOTAL ADMINISTRATION EXPENSES	\$63,000.00	\$55,065.41	\$286,162.27	(\$223,162.27)
DEBT SERVICES FUND	2000	CWP LOAN A PRINCIPAL REPAYMENT	\$150,000.00	\$0.00	\$75,000.00	\$75,000.00
		TOTAL DEBT SERVICES FUND	\$150,000.00	-	\$75,000.00	\$75,000.00
PROGRAMS	3000					
	3000	GENERAL PROGRAM DEVELOPMENT	\$12,559.00	\$619.48	\$3,741.48	\$8,817.52
	3001	DISTRICT RULES AND RULEMAKING	25,000.00	\$0.00	\$0.00	25,000.00
	3002	PERMITTING	225,433.00	20,979.43	108,580.28	116,852.72
	3003	MONITORING & DATA ASSESSMENT	184,229.00	11,443.68	106,173.83	78,055.17
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	192,553.00	2,482.76	14,438.74	178,114.26
	3005	EDUCATION AND OUTREACH	149,203.00	10,133.00	50,455.53	98,747.47
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	48,971.00	5,162.63	28,343.67	20,627.33
	3007	RESEARCH	9,559.00	619.48	18,716.48	(9,157.48)
	3008	MEASUREMENT OF PROGRESS	9,059.00	619.48	3,716.48	5,342.52
	3009	GRANT RESEARCH & PREPARATION	23,473.00	619.48	4,885.98	18,587.02
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	63,387.00	3,816.63	44,783.88	18,603.12
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	276,032.00	18,289.42	66,013.59	210,018.41
	3012	LAND ACQUISITION	806,471.00	7,584.58	22,282.02	784,188.98
	3013	WATERSHED PLANNING & RESILIENCY	9,679.00	619.48	3,716.50	5,962.50
		TOTAL PROGRAM EXPENSES	\$2,035,605.00	\$82,989.53	\$475,848.46	\$1,559,758.54
PROJECTS	5000	PROJECTS				
	5000	GENERAL PROJECT DEVELOPMENT	\$112,793.00	\$6,388.23	\$49,582.58	\$63,210.42
	5100	FLOODPLAIN	77,676.00	1,907.86	13,772.44	63,903.56
	5200	LAKES	2,008,027.00	28,763.85	1,577,315.30	430,711.70
	5300	STREAMS	67,426.00	1,858.36	11,148.91	56,277.09
	5400	WETLANDS	15,117.00	1,238.88	7,432.44	7,684.56
	5500	UPLAND RESOURCES	-	0.00	31,859.75	(31,859.75)
	5600	GROUNDWATER	7,559.00	619.42	3,716.32	3,842.68
		TOTAL PROJECTS EXPENSES	\$2,288,596.00	\$40,776.60	\$1,694,827.74	\$593,770.26
TOTAL	TOTALS:		\$4,537,201.00	\$178,831.54	\$2,531,838.47	\$2,005,366.53

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF JUNE 30, 2023

Budget Category	Account Number	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
ADMINISTRATIVE		1001	Board Administration				
	1-001-4000		Managers Per Diem	30,000.00	2,375.00	10,250.00	19,750.00
	1-001-4010		Manager Expenses	1,200.00	-	-	1,200.00
	1-001-4265		Managers Training/Conferences	1,500.00	107.48	650.70	849.30
	1-001-4265		Insurance and Bonds	0.00	15,856.00	15,856.00	(15,856.00)
			TOTAL BOARD ADMINISTRATION	\$32,700.00	18,338.48	26,756.70	\$21,799.30
		1002	General Office Expenses				
	1-002-4240		Cell Phone/office phone/internet/Web Hosting	11,547.00	865.23	5,311.16	6,235.84
	1-002-4203		Computer Supplies/Software/IT Support	23,500.00	1,604.65	20,064.94	3,435.06
	1-002-4635		Copier (lease)	3,000.00	245.00	1,912.58	1,087.42
	1-002-4200		General Office/Meeting Supplies	2,500.00	1,267.19	4,914.16	(2,414.16)
	1-002-4245		Dues/Fees/subscriptions	1,900.00	31.36	549.92	1,350.08
	1-002-4265		Conferences & Workshops/Staff Training & Education	11,000.00	519.00	2,274.00	8,726.00
	1-002-4320		Staff Expenses/Travel (Mileage)	700.00	-	152.32	547.68
	1-002-4280		Postage	900.00	-	-	900.00
	1-002-4290		Notices	200.00	-	-	200.00
	1-002-4210		Office Space (Rent)	37,020.00	3,188.14	27,984.06	9,035.94
	1-002-4220		Office Improvements/Furniture & Fixtures	500.00	-	-	500.00
	1-002-4300		Utilities/Office Upkeep	7,000.00	483.01	4,555.63	2,444.37
			TOTAL OFFICE EXPENSES	\$99,767.00	\$8,203.58	\$67,718.77	\$32,048.23
		1003	General Administration				
	1-003-4100		Salary/Benefits General Admin	196,521.00	20,446.02	104,391.78	92,129.22
	1-003-4330		Annual Audit	9,500.00	-	5,078.00	4,422.00
	1-003-4245		MAWD Dues	6,000.00	-	5,776.00	224.00
	1-003-4270		Insurance (LMCIT & Workers Comp)	16,000.00	-	-	16,000.00
			TOTAL GENERAL ADMINISTRATIVE	\$228,021.00	\$20,446.02	\$115,245.78	\$112,775.22
PROFESSIONAL SERVICES		1004	Professional Services				
	1-004-4330		CPA/bookkeeping	40,000.00	3,571.20	35,175.75	4,824.25
	1-004-4337		Consultant/Professional Services	20,000.00	-	9,758.75	10,241.25
	1-004-4500		Consulting Engineer	10,000.00	750.00	5,388.00	4,612.00
	1-004-4410		Legal	40,000.00	3,756.13	26,118.52	13,881.48
			TOTAL PROFESSIONAL SERVICES	\$110,000.00	\$8,077.33	\$76,441.02	\$33,558.98
All Administrative/Professional				\$470,488.00	55,065.41	286,162.27	\$200,181.73

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF JUNE 30, 2023**

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	2000	Debt Services Fund	\$150,000.00	\$0.00	\$75,000.00	\$75,000.00
	2000-A	CWP Loan A Principal Repayment	150,000.00	-	75,000.00	75,000.00
		TOTAL DEBT SERVICES	\$150,000.00	\$0.00	\$75,000.00	\$75,000.00

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF JUNE 30, 2023**

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	3000	General Program Development	\$12,559.00	\$619.48	\$3,741.48	\$8,817.52
	3000-4100	Staff Management/Coordination	7,559.00	619.48	3,716.48	3,842.52
	3000-A	General Program Development	5,000.00	-	25.00	4,975.00
	3001	District Rules and Rulemaking	\$25,000.00	\$0.00	\$0.00	\$25,000.00
	3001-B	Rule Implementation Review	25,000.00	-	-	25,000.00
	3002	Permitting	\$225,433.00	\$20,979.43	\$108,580.28	\$116,852.72
	3002-4100	Staff Management/Coordination	151,170.00	12,388.73	74,324.56	76,845.44
	3002-A	Ongoing Initiatives	72,141.00	8,590.70	34,255.72	37,885.28
	3002-B	Volume Banking Program Oversight	1,061.00	-	-	1,061.00
	3002-C	Wetland Banking Program Oversight	1,061.00	-	-	1,061.00
	3003	Monitoring & Data Assessment	\$184,229.00	\$11,443.68	\$106,173.83	\$78,055.17
	3003-4100	Staff Management/Coordination	75,585.00	6,194.37	37,162.38	38,422.62
	3003-A	Ongoing Initiatives	10,609.00	202.53	37,240.63	(26,631.63)
	3003-B	Stream Monitoring	60,000.00	5,021.78	31,745.82	28,254.18
	3003-C	Lake Monitoring	20,000.00	25.00	25.00	19,975.00
	3003-D	Wetland Monitoring	10,609.00	-	-	10,609.00
	3003-E	Groundwater Monitoring	7,426.00	-	-	7,426.00
	3004	Non-Point Source Pollution Abatement Grant (cost-share)	\$192,553.00	\$2,482.76	\$14,438.74	\$178,114.26
	3004-4100	Staff Management/Coordination	15,117.00	1,238.88	7,436.96	7,680.04
	3004-A	Ongoing Initiatives	30,609.00	1,243.88	7,001.78	23,607.22
	3004-B	Residential Landowner Grant	50,000.00	-	-	50,000.00
	3004-C	Agricultural and Rural BMP Incentives/Cost-Share	21,827.00	-	-	21,827.00
	3004-D	Commercial/Community Grant	75,000.00	-	-	75,000.00
	3005	Education and Outreach	\$149,203.00	\$10,133.00	\$50,455.53	\$98,747.47
	3005-4100	Staff Management/Coordination	75,585.00	6,342.46	38,618.33	36,966.67
	3005-A	Ongoing initiatives / EMWREP participation	63,045.00	1,790.54	9,837.20	53,207.80
	3005-B	Standard Project Signage	7,073.00	-	-	7,073.00
	3005-C	Local student engagement/Chisago Co Children's Water Festival	3,500.00	2,000.00	2,000.00	1,500.00
	3006	Technical Resource Sharing + Interagency Communication	\$48,971.00	\$5,162.63	\$28,343.67	\$20,627.33
	3006-4100	Staff Management/Coordination	45,351.00	3,716.63	22,330.42	23,020.58
	3006-A	Ongoing Initiatives (Miscellaneous Projects)	1,000.00	-	1,863.00	(863.00)
	3006-C	Geographic Information Systems (GIS)	2,120.00	-	240.00	1,880.00
	3006-D	District Web Mapper	500.00	1,446.00	3,910.25	(3,410.25)
	3007	Research	\$9,559.00	\$619.48	\$18,716.48	(\$9,157.48)
	3007-4100	Staff Management/Coordination	7,559.00	619.48	3,716.48	3,842.52
	3007-A	Ongoing Initiatives	2,000.00	-	15,000.00	(13,000.00)

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF JUNE 30, 2023**

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	3008	Measurement of Progress	\$9,059.00	\$619.48	\$3,716.48	\$5,342.52
	3008-4100	Staff Management/Coordination	7,559.00	619.48	3,716.48	3,842.52
	3008-A	Ongoing Initiatives	1,500.00	-	-	1,500.00
	3009	Grant Research and Preparation	\$23,473.00	\$619.48	\$4,885.98	\$18,587.02
	3009-4100	Staff Management/Coordination	7,559.00	619.48	3,716.48	3,842.52
	3009-A	Ongoing Initiatives	15,914.00	-	1,169.50	14,744.50
	3010	Operation & Maintenance - District Wide	\$63,387.00	\$3,816.63	\$44,783.88	\$18,603.12
	3010-4100	Staff Management/Coordination	45,351.00	3,716.63	22,297.41	23,053.59
	3010-A	Ongoing Initiatives	0.00	-	21,328.46	(21,328.46)
	3010-B	Annual Recurring Operations & Maintenance	2,122.00	100.00	1,158.01	963.99
	3010-C	Unplanned Major Maintenance	15,914.00	-	-	15,914.00
	3011	Aquatic Invasive Species (AIS) Management	\$276,032.00	\$18,289.42	\$66,013.59	\$210,018.41
	3011-4100	Staff Management/Coordination	60,468.00	4,955.25	29,728.36	30,739.64
	3011-20-A	(District-Wide) Comprehensive Plan and Policy Development	10,000.00	-	1,424.89	8,575.11
	3011-20-B	(District-Wide) Watercraft Inspections	74,854.00	12,380.25	17,516.18	57,337.82
	3011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	1,236.00	953.92	4,688.15	(3,452.15)
	3011-20-D	(District-Wide) AIS Early Detection and Rapid Response	1,030.00	-	-	1,030.00
	3011-20-E	(District-Wide) Invasive Species Control Pilot Projects	1,030.00	-	-	1,030.00
	3011-21-G	(Moody) AIS Management	1,500.00	-	-	1,500.00
	2011-22-F	(Bone) Point-Intercept Macrophyte Survey	2,400.00	-	-	2,400.00
	3011-22-G	(Bone) AIS Management	6,000.00	-	-	6,000.00
	3011-26-G	(Shields) AIS Management	3,000.00	-	715.31	2,284.69
	3011-26-H	(Shields) Common Carp Management	2,000.00	-	-	2,000.00
	3011-27-G	(Keewahtin) AIS Management	800.00	-	-	800.00
	3011-28-F	(Forest) Point-Intercept Macrophyte Survey	4,000.00	-	-	4,000.00
	3011-28-G	(Forest) AIS Managaement	93,714.00	-	11,940.70	81,773.30
	3011-28-H	(Forest) Common Carp Management	10,000.00	-	-	10,000.00
	3011-29-G	(Comfort) AIS Management	4,000.00	-	-	4,000.00
	3012	Land Acquisition	\$806,471.00	\$7,584.58	\$22,282.02	\$784,188.98
	3012-4100	Staff Management/Coordination	7,559.00	619.48	3,716.46	3,842.54
	3012-A	Ongoing Initiatives	798,912.00	6,965.10	18,565.56	780,346.44
	3013	Watershed Planning & Resiliency	\$9,679.00	\$619.48	\$3,716.50	\$5,962.50
	3013-4100	Staff Management/Coordination	7,559.00	619.48	3,716.50	3,842.50
	3013-C	Emergency Response Plan	2,120.00	-	-	2,120.00
		TOTAL PROGRAMS BUDGET	\$2,035,605.00	\$82,989.53	\$475,848.46	\$1,559,756.54

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT

AS OF JUNE 30, 2023

Budget Category	Account Number	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	5-000		General Project Development	\$112,793.00	\$6,388.23	\$49,582.58	\$63,210.42
		5000	Staff Management/Coordination	37,793.00	3,097.23	18,581.38	19,211.62
		5000-A	Consultants and Expenses	75,000.00	3,291.00	31,001.20	43,998.80
	5-100		FLOODPLAIN	\$77,676.00	\$1,907.86	\$13,772.44	\$63,903.56
		5100-4100	Staff Management/Coordination	22,676.00	1,858.36	11,148.94	11,527.06
		5120-A	Volume Control Facility Implementation	40,000.00	49.50	2,623.50	37,376.50
		5120-B	Greenway Corridor Visioning & Assessment	15,000.00	-	-	15,000.00
	5-200	5200	Lakes	\$2,008,027.00	\$28,763.85	1,577,315.30	430,711.70
		5200-4100	Staff Management/Coordination	68,027.00	5,819.34	33,689.88	34,337.12
		5221-B	(Moody) Diagnostic Study Implementation	40,000.00	6,964.00	19,999.70	20,000.30
		5221-E	(Moody) SWA Implementation	10,000.00	-	-	10,000.00
		5222-C	(Bone) NE Legacy Wetland Restoration	-	-	124.50	(124.50)
		5222-D	(Bone) SWA Implementation	10,000.00	-	129.75	9,870.25
		5224-A	(School) Agricultural BMP Implementation	40,000.00	-	429.75	39,570.25
		5225-C	(Comfort) Heath Avenue Outlet Stormwater Mgmt.	60,000.00	-	34,388.25	25,611.75
		5225-D	(Comfort) Internal Load Management	60,000.00	-	-	60,000.00
		5226-D	(Shields) Shoreline Restoration	10,000.00	-	6,268.20	3,731.80
		5228-B	(Forest) Diagnostic Study Update Implementation	30,000.00	-	-	30,000.00
		5228-C	(Forest) CR-50 Iron Enhanced Sand Filter	350,000.00	3,865.45	283,149.82	66,850.18
		5228-D	(Forest) WJD-6 Implementation (Wetland)	30,000.00	896.50	15,742.69	14,257.31
		5228-F	(Forest) Internal Load Management	300,000.00	6,692.74	12,902.08	287,097.92
		5229-C	(Comfort) Tax Forfeit Wetland Restoration	1,000,000.00	4,525.82	1,170,490.68	(170,490.68)
	5-300	5300	Streams	\$67,426.00	\$1,858.36	\$11,148.91	\$56,277.09
		5300-4100	Staff Management/Coordination	22,676.00	1,858.36	11,148.91	11,527.09
		5341-A	(BBSLC Tributary) Diagnostic Study Implementation	44,750.00	-	-	44,750.00
	5-400	5400	Wetlands	\$15,117.00	\$1,238.88	\$7,432.44	\$7,684.56
		5400-4100	Staff Management/Coordination	15,117.00	1,238.88	\$7,432.44	7,684.56
	5-500	5500	Upland Resources	-	\$0.00	\$31,859.75	(\$31,859.75)
		5520-B	Natural Resources Inventory & Prioritization	-	-	31,859.75	(31,859.75)
	5-600	5600	Groundwater	\$7,559.00	\$619.42	\$3,716.32	\$3,842.68
		5600-4100	Staff Management/Coordination	7,559.00	619.42	\$3,716.32	3,842.68
			TOTAL CAPITAL PROJECTS:	\$2,288,596.00	\$40,776.60	\$1,694,827.74	\$593,768.26