



October 20, 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 nine months ending September 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, appearing to read "Mark Gibbs".

Mark C. Gibbs, CPA
Enclosure

Comfort Lake-Forest Lake Watershed District

Interim Financial Statements

September 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)
9/30/2023

	<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	318,631.04	145,659.27	2,507,696.48	2,971,986.79
Year-To-Date Expenses	<u>424,723.06</u>	<u>75,000.00</u>	<u>2,923,423.76</u>	<u>3,423,146.82</u>
Fund Balance @ 09/30/23:	<u>(\$94,580.68)</u>	<u>\$272,031.27</u>	<u>\$498,348.72</u>	<u>\$675,799.31</u>
Increase/(Decrease) in Fund Balance:	<u>(\$106,092.02)</u>	<u>\$70,659.27</u>	<u>(\$415,727.28)</u>	<u>(\$451,160.03)</u>

CLFL Watershed District
Balance Sheet
September 30, 2023

ASSETS

Current Assets		
Checking-MidWestOne	\$2,501.78	
Checking-First Resource Bank	99,238.34	
Permit Savings-First Resource Bank	362,905.46	
MM Savings-First Resource Bank	1,393,123.01	
Taxes Receivable-Delinquent	2,471.25	
Pre-Paid Expense	13,902.17	
Escrows Receivable	25,581.72	
Taxes Receivable-Delinquent	<u>16,871.25</u>	
Total Current Assets		\$1,916,594.98
Property and Equipment	<u></u>	
Total Property and Equipment		-
Other Assets	<u></u>	
Total Other Assets		<u>-</u>
Total Assets		<u><u>\$1,916,594.98</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$396,267.43	
Unavailable Revenue	4,683.29	
Deferred Revenue-Escrows	25,581.72	
Escrow Account	361,447.27	
Deferred Revenue	405,877.61	
Unavailable Revenue	<u>47,609.35</u>	
Total Current Liabilities		\$1,241,466.67
Long-Term Liabilities	<u></u>	
Total Long-Term Liabilities		<u>-</u>
Total Liabilities		\$1,241,466.67
Capital		
Fund Balance-General	11,511.34	
Fund Balance-Debt	201,372.00	
Fund Balance-Capital	914,076.00	
Net Income	<u>(451,831.03)</u>	
Total Capital		<u>\$675,128.31</u>
Total Liabilities & Capital		<u><u>\$1,916,594.98</u></u>

Comfort Lake-Forest Lake Watershed District
Treasurer's Report **October 26, 2023**

INCOME for the period **9/1/2023** **to** **9/30/2023**

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Car Wash Partners	09/19/23	09/19/23	9,000.00	Cash Escrow Permit 23-007	Escrow Account	77164	3-002-A-2330
Sunvest Solar	09/19/23	09/19/23	10.00	Permit 23-017 Application Fee	Permit Revenue	6401	3-002-A-3400
Sunvest Solar	09/19/23	09/19/23	1,500.00	Permit 23-017 Deposit	Escrow Account	6401	3-002-A-2330
Commercial Plumbing & Heating	09/26/23	09/26/23	10.00	Permit 23-024 Application Fee	Permit Revenue	5346	3-002-A-3400
Commercial Plumbing & Heating	09/26/23	09/26/23	4,000.00	Permit 23-024 Deposit	Escrow Account	5346	3-002-A-2330
Gregory Contracting Inc.	09/27/23	09/27/23	10.00	Permit Application Fee	Permit Revenue	8976	3-002-A-3400
Gregory Contracting Inc.	09/27/23	09/27/23	1,000.00	Permit Deposit	Escrow Account	8976	3-002-A-2330
Gordian Energy Systems, LLC.	09/27/23	09/27/23	10.00	Permit 23-026 Application Fee	Permit Revenue	7066	3-002-A-3400
Gordian Energy Systems, LLC.	09/27/23	09/27/23	500.00	Permit 23-026 Deposit	Escrow Account	7066	3-002-A-2330
First Resource Bank-MM Savings	09/08/23	09/08/23	5.00	Refund - Paper Statement Fee	Bank Charges	ACH	1-002-4295
* First Resource Bank-Permit Savings	---	09/30/23	---	September Interest	Interest Income	ACH	1-000-3700
First Resource Bank-MM Savings	---	09/30/23	4,413.56	September Interest	Interest Income	ACH	1-000-3700
Total Income for period			\$20,458.56				

EXPENSES for the period **9/1/2023** **to** **09/30/23**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
44 Lake LLC.	09/30/23	10/26/23	1,885.00	October Rent	Rent/Lease	9046	1-002-4210
44 Lake LLC.	09/30/23	10/26/23	1,303.14	October Rent CAM	Rent/Lease	9046	1-002-4210
All Around Remodeling	10/16/23	10/26/23	700.55	Permit 22-032	Permits/Surties Payable	9058	3-002-A-2330
Chisago County Press	09/30/23	10/26/23	47.52	Legal Notices	Legal Notices	9047	5-221-B-4290
Data Practices Office	10/09/23	10/26/23	125.00	Conferences & Workshops	Training and Education		1-002-4265
ECM Publishers, Inc.	09/21/23	10/26/23	13.80	Legal Notice	Legal Notices	9051	5-221-B-4290
Emmons & Olivier Resources, Inc.	10/13/23	10/26/23	28,069.50	September Engineering Expense	Engineering Expense	9052	Various
Forest Lake Mini Storage	10/16/23	10/26/23	6,816.27	Permit 22-037	Permits/Surties Payable	9053	3-002-A-2330
Gregory Contracting Inc.	10/16/23	10/26/23	712.05	Permit 23-011	Permits/Surties Payable	9053	3-002-A-2330
Hallberg Inc.	09/30/23	10/26/23	100.00	Supplies	Supplies - Field	9054	3-010-B-4201
Hallberg Inc.	09/30/23	10/26/23	70.00	Mini-Storage Rental	Rental/Lease	9054	1-002-4635
HealthPartners	10/09/23	10/26/23	3,379.08	Health Benefits	Benefits	9055	1-003-4110
Metropolitan Council Env. Services	09/30/23	10/26/23	1,809.50	Lab Analysis	Lab Expense	9060	3-003-C-4713
Metro Blooms	10/04/23	10/26/23	300.00	Dues/Fees/Subscriptions	Dues/Fees/Subscriptions	9062	3-005-A-4245
Minnesota Watersheds	09/29/23	10/26/23	919.72	Conferences & Workshops	Training and Education	9063	1-002-4265
Newman	09/21/23	10/26/23	199.49	Public Education and Information	Public Education & Information		3-005-A-4810
Peterson Companies, Inc.	09/06/23	10/26/23	69,343.22	Pay App #8	Contracted Services	9064	5-229-C-4337
Redpath & Company	09/30/23	10/26/23	3,092.50	September Accounting & Payroll Services	Audit & Accounting	9068	1-004-4330
Rymark	10/01/23	10/26/23	1,422.70	Computer Supplies/Software/Support	Computer Supplies/Software	9070	1-002-4203
Smith Partners, PLLP	09/30/23	10/26/23	7,096.60	September Legal Fees	Legal Expense	9071	1-004-4410
Solitude Lake Management, LLC.	09/29/23	10/26/23	262,291.00	Contracted Services	Contracted Services	9072	5-228-F-4337
TK Images	09/27/23	10/26/23	571.00	Professional Services	Professional Services	9073	5-228-F-4335
WSB	10/05/23	10/26/23	671.00	Contracted Services	Contracted Services	9074	3-011-28-H-4337
Total Checks			\$390,938.64				

ELECTRONIC PAYMENTS:

September Wages/Taxes/Benefits	09/30/23	09/30/23	73,317.04	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	09/06/23	09/06/23	704.87	Utilities	Utilities	EFT	1-002-4300
Xcel Energy	09/13/23	09/13/23	14.21	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Kinney	09/10/23	09/30/23	394.85	Credit Card Expense-Kinney	Various	EFT	Various
Card Services-Lindemyer	09/10/23	09/30/23	3,276.17	Credit Card Expense-Lindemyer	Various	EFT	Various
Principal Life Insurance Company	10/25/23	10/25/23	938.69	Employee Benefits	Benefits	EFT	1-003-4110

Total Expenses for period **\$469,584.47**

Cash Balances	9/1/2023	Income	Outflow	Transfers	9/30/2023
*Checking Account-MidWest One-446	\$2,501.78			-	\$2,501.78
Checking Account-First Resource Bank-507	328,808.77	-	\$229,570.43	-	99,238.34
* Permit Savings-First Resource Bank-386	346,865.46	\$16,040.00	-	-	362,905.46
MM Savings-First Resource Bank-831	1,388,704.45	4,418.56	-	-	1,393,123.01
Total Funds:	\$2,066,880.46	\$20,458.56	\$229,570.43	\$0.00	\$1,857,768.59

2023

FUND BALANCE	Fund Balance @12/31/22	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance @ 09/30/23
General Fund	\$11,511.34	\$318,631.04	\$424,723.06	(\$94,580.68)
Debt Services	201,372.00	145,659.27	75,000.00	272,031.27
Program & Project Implementation	914,076.00	2,507,696.48	2,923,423.76	498,348.72
Program & Project Loan Funds	-	986,603.67	-	986,603.67
TOTAL DISTRICT FUND BALANCE	\$1,126,959.34	\$3,958,590.46	3,423,146.82	\$1,662,402.98

* September statement not available for Permit Savings-First Resource Bank and Checking-Midwest One

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
RECAP - AS OF SEPTEMBER 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	-	313,789.32	\$55,589.32	121.53%
		OTHER (INTEREST)	5,000.00	717.50	4,841.72	(158.28)	96.83%
		TOTAL REVENUE:	\$263,200.00	\$717.50	\$318,631.04	\$55,431.04	121.06%
	EXPENSES:						
		GENERAL ADMINISTRATION	\$470,488.00	43,204.19	424,723.06	(\$45,764.94)	90.27%
		TOTAL EXPENDITURES:	\$470,488.00	\$43,204.19	\$424,723.06	(\$45,764.94)	90.27%
		REVENUE OVER/(UNDER) EXPENDITURES:	(\$207,288.00)	(\$42,486.69)	(\$106,092.02)	\$101,195.98	
DEBT SERVICES FUND		DEBT SERVICES					
	REVENUE						
		TAX LEVY	\$350,000.00	-	140,582.91	(\$209,417.09)	40.17%
		OTHER (INTEREST)	-	952.08	5,076.36	\$5,076.36	---
		TOTAL REVENUE:	\$350,000.00	\$952.08	\$145,659.27	(\$204,340.73)	41.62%
	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	\$952.08	\$70,659.27	(\$129,340.73)	
PROJECTS/PROGRAMS		PROJECTS/PROGRAMS					
	REVENUE						
		TAX LEVY	\$1,014,300.00	-	407,409.27	(\$606,890.73)	40.17%
		GRANT REVENUE	2,220,147.00	248,212.96	1,095,717.52	(1,124,429.48)	49.35%
		OTHER (INCLUDE INTEREST/PERMIT FEES)	136,644.00	2,783.98	17,966.02	(118,677.98)	13.15%
		LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
		TOTAL REVENUE:	\$4,571,091.00	250,996.94	2,507,696.48	(\$2,063,394.52)	54.86%
	EXPENSES:						
		PROGRAMS	\$2,035,605.00	64,587.22	726,041.55	(\$1,309,563.45)	35.67%
		PROJECTS	2,288,596.00	367,484.76	2,197,382.21	(91,213.79)	96.01%
		TOTAL EXPENDITURES:	\$4,324,201.00	\$432,071.98	\$2,923,423.76	(\$1,400,777.24)	67.61%
		REVENUE OVER/(UNDER) EXPENDITURES:	\$246,890.00	(\$181,075.04)	(\$415,727.28)	(\$662,617.28)	
TOTAL		TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE						
		TAX LEVY	\$1,622,500.00	-	861,781.50	(\$760,718.50)	53.11%
		GRANT REVENUE	2,220,147.00	248,212.96	1,095,717.52	(1,124,429.48)	49.35%
		OTHER (INCLUDES INTEREST)	141,644.00	4,453.56	27,884.10	(113,759.90)	19.69%
		LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
		TOTAL REVENUE:	\$5,184,291.00	252,666.52	2,971,986.79	(\$2,212,304.21)	57.33%
	EXPENSES:						
		GENERAL ADMINISTRATION	470,488.00	43,204.19	424,723.06	(45,764.94)	90.27%
		DEBT SREVICES FUND	150,000.00	-	75,000.00	(75,000.00)	50.00%
		PROGRAMS	2,035,605.00	64,587.22	726,041.55	(1,309,563.45)	35.67%
		PROJECTS	2,288,596.00	367,484.76	2,197,382.21	(91,213.79)	96.01%
		TOTAL EXPENDITURES:	\$4,944,689.00	\$475,276.17	\$3,423,146.82	(\$1,521,542.18)	69.23%
		REVENUE OVER/(UNDER) EXPENDITURES:	\$239,601.00	(\$222,609.65)	(\$451,160.03)	(\$690,762.03)	

THE FUND BALANCE AS OF 09/30/23 IS \$675,799.31 WHICH IS A DECREASE
IN FUND BALANCE OF \$106,092.02 FROM 12/31/22.

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

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balances
ADMINISTRATIVE	1001	BOARD ADMINISTRATION	\$32,700.00	2,508.10	19,127.84	\$13,572.16
	1002	GENERAL OFFICE EXPENSES	99,767.00	\$9,161.08	\$91,184.23	8,582.77
	1003	GENERAL ADMINISTRATIVE	228,021.00	\$23,791.21	\$203,715.29	24,305.71
	1004	PROFESSIONAL SERVICES	110,000.00	\$7,743.80	\$110,695.70	(695.70)
		TOTAL ADMINISTRATION EXPENSES	\$470,488.00	\$43,204.19	\$424,723.06	\$45,764.94
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	\$595.51	\$6,058.80	\$6,500.20
	3001	DISTRICT RULES AND RULEMAKING	25,000.00	\$0.00	\$0.00	25,000.00
	3002	PERMITTING	225,433.00	17,284.76	166,930.66	58,502.34
	3003	MONITORING & DATA ASSESSMENT	184,229.00	10,418.57	137,211.19	47,017.81
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	192,553.00	1,224.48	23,799.30	168,753.70
	3005	EDUCATION AND OUTREACH	149,203.00	6,671.70	86,914.51	62,288.49
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	48,971.00	3,634.85	42,399.42	6,571.58
	3007	RESEARCH	9,559.00	595.51	20,533.80	(10,974.80)
	3008	MEASUREMENT OF PROGRESS	9,059.00	595.51	5,533.80	3,525.20
	3009	GRANT RESEARCH & PREPARATION	23,473.00	595.51	9,255.27	14,217.73
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	63,387.00	5,689.06	58,003.34	5,383.66
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	276,032.00	14,842.34	120,458.80	155,573.20
	3012	LAND ACQUISTION	806,471.00	1,398.41	42,963.34	763,507.66
	3013	WATERSHED PLANNING & RESILIENCY	9,679.00	1,041.01	5,979.32	3,699.68
		TOTAL PROGRAM EXPENSES	\$2,035,605.00	\$64,587.22	\$726,041.55	\$1,309,565.45
PROJECTS	5000	PROJECTS				
	5000	GENERAL PROJECT DEVELOPMENT	\$112,793.00	\$6,849.16	\$72,508.48	\$40,284.52
	5100	FLOODPLAIN	77,676.00	1,786.47	19,224.19	58,451.81
	5200	LAKES	2,008,027.00	355,276.23	2,040,589.04	(32,562.04)
	5300	STREAMS	67,426.00	1,786.47	16,600.66	50,825.34
	5400	WETLANDS	15,117.00	1,190.95	11,066.86	4,050.14
	5500	UPLAND RESOURCES	-	0.00	31,859.75	(31,859.75)
	5600	GROUNDWATER	7,559.00	595.48	5,533.23	2,025.77
		TOTAL PROJECTS EXPENSES	\$2,288,596.00	\$367,484.76	\$2,197,382.21	\$91,215.79
TOTAL	TOTALS:		\$4,944,689.00	\$475,276.17	\$3,423,146.82	\$1,521,546.18

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF SEPTEMBER 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	18,000.00	12,000.00
	1-001-4010		Manager Expenses	1,200.00	133.10	447.14	752.86
	1-001-4265		Managers Training/Conferences	1,500.00	-	680.70	819.30
			TOTAL BOARD ADMINISTRATION	\$32,700.00	2,508.10	19,127.84	\$13,572.16
		1002	General Office Expenses				
	1-002-4240		Cell Phone/office phone/internet/Web Hosting	11,547.00	611.51	7,654.01	3,892.99
	1-002-4203		Computer Supplies/Software/IT Support	23,500.00	1,518.86	28,048.23	(4,548.23)
	1-002-4635		Copier (lease)	3,000.00	70.00	3,028.30	(28.30)
	1-002-4200		General Office/Meeting Supplies	2,500.00	745.23	7,673.26	(5,173.26)
	1-002-4245		Dues/Fees/subscriptions	1,900.00	55.00	682.54	1,217.46
	1-002-4265		Conferences & Workshops/Staff Training & Education	11,000.00	1,394.72	4,369.93	6,630.07
	1-002-4320		Staff Expenses/Travel (Mileage)	700.00	858.54	1,334.58	(634.58)
	1-002-4280		Postage	900.00	-	190.45	709.55
	1-002-4290		Notices	200.00	-	44.84	155.16
	1-002-4210		Office Space (Rent)	37,020.00	3,188.14	31,448.48	5,571.52
	1-002-4220		Office Improvements/Furniture & Fixtures	500.00	-	-	500.00
	1-002-4300		Utilities/Office Upkeep	7,000.00	719.08	6,709.61	290.39
			TOTAL OFFICE EXPENSES	\$99,767.00	\$9,161.08	\$91,184.23	\$8,582.77
		1003	General Administration				
	1-003-4100		Salary/Benefits General Admin	196,521.00	23,791.21	166,921.29	29,599.71
	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	-	25,940.00	(9,940.00)
			TOTAL GENERAL ADMINISTRATIVE	\$228,021.00	\$23,791.21	\$203,715.29	\$24,305.71
PROFESSIONAL SERVICES		1004	Professional Services				
	1-004-4330		CPA/bookkeeping	40,000.00	3,393.70	44,504.43	(4,504.43)
	1-004-4337		Consultant/Professional Services	20,000.00	-	19,403.75	596.25
	1-004-4500		Consulting Engineer	10,000.00	750.00	7,719.00	2,281.00
	1-004-4410		Legal	40,000.00	3,600.10	39,068.52	931.48
			TOTAL PROFESSIONAL SERVICES	\$110,000.00	\$7,743.80	\$110,695.70	(\$695.70)
All Administrative/Professional				\$470,488.00	43,204.19	424,723.06	\$45,764.94

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

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	3000	General Program Developoment	\$12,559.00	\$595.51	\$6,058.80	\$6,500.20
	3000-4100	Staff Management/Coordination	7,559.00	595.51	5,533.80	2,025.20
	3000-A	General Program Developoment	5,000.00	-	525.00	4,475.00
	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	\$17,284.76	\$166,930.66	\$58,502.34
	3002-4100	Staff Management/Coordination	151,170.00	11,909.49	110,668.67	40,501.33
	3002-A	Ongoing Initiatives	72,141.00	5,375.27	56,261.99	15,879.01
	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	\$10,418.57	\$137,211.19	\$47,017.81
	3003-4100	Staff Management/Coordination	75,585.00	5,954.76	55,334.37	20,250.63
	3003-A	Ongoing Initiatives	10,609.00	490.60	40,426.12	(29,817.12)
	3003-B	Stream Monitoring	60,000.00	1,701.01	38,604.27	21,395.73
	3003-C	Lake Monitoring	20,000.00	2,272.20	2,846.43	17,153.57
	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	\$1,224.48	\$23,799.30	\$168,753.70
	3004-4100	Staff Management/Coordination	15,117.00	1,190.95	11,071.38	4,045.62
	3004-A	Ongoing Initiatives	30,609.00	-	11,646.97	18,962.03
	3004-B	Residential Landowner Grant	50,000.00	33.53	1,080.95	48,919.05
	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	\$6,671.70	\$86,914.51	\$62,288.49
	3005-4100	Staff Management/Coordination	75,585.00	5,954.76	56,822.31	18,762.69
	3005-A	Ongoing initiatives / EMWREP participation	63,045.00	716.94	28,092.20	34,952.80
	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	1,500.00
	3006	Technical Resource Sharing + Interagency Communication	\$48,971.00	\$3,634.85	\$42,399.42	\$6,571.58
	3006-4100	Staff Management/Coordination	45,351.00	3,572.85	34,467.67	10,883.33
	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	62.00	5,828.75	(5,328.75)
	3007	Research	\$9,559.00	\$595.51	\$20,533.80	(\$10,974.80)
	3007-4100	Staff Management/Coordination	7,559.00	595.51	5,533.80	2,025.20
	3007-A	Ongoing Initiatives	2,000.00	-	15,000.00	(13,000.00)

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF SEPTEMBER 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	\$595.51	\$5,533.80	\$3,525.20
	3008-4100	Staff Management/Coordination	7,559.00	595.51	5,533.80	2,025.20
	3008-A	Ongoing Initiatives	1,500.00	-	-	1,500.00
	3009	Grant Research and Preparation	\$23,473.00	\$595.51	\$9,255.27	\$14,217.73
	3009-4100	Staff Management/Coordination	7,559.00	595.51	5,533.80	2,025.20
	3009-A	Ongoing Initiatives	15,914.00	-	3,721.47	12,192.53
	3010	Operation & Maintenance - District Wide	\$63,387.00	\$5,689.06	\$58,003.34	\$5,383.66
	3010-4100	Staff Management/Coordination	45,351.00	3,572.85	33,200.66	12,150.34
	3010-A	Ongoing Initiatives	0.00	1,230.26	22,758.72	(22,758.72)
	3010-B	Annual Recurring Operations & Maintenance	2,122.00	885.95	2,043.96	78.04
	3010-C	Unplanned Major Maintenance	15,914.00	-	-	15,914.00
	3011	Aquatic Invasive Species (AIS) Management	\$276,032.00	\$14,842.34	\$120,458.80	\$155,573.20
	3011-4100	Staff Management/Coordination	60,468.00	4,763.56	44,265.29	16,202.71
	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	9,845.69	51,284.10	23,569.90
	3011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	1,236.00	-	6,999.92	(5,763.92)
	3011-20-D	(District-Wide) AIS Early Detection and Rapid Response	1,030.00	233.09	233.09	796.91
	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	-	26.40	1,473.60
	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	(Keewahlin) 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	-	15,509.80	78,204.20
	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	\$1,398.41	\$42,963.34	\$763,507.66
	3012-4100	Staff Management/Coordination	7,559.00	595.51	5,533.78	2,025.22
	3012-A	Ongoing Initiatives	798,912.00	802.90	37,429.56	761,482.44
	3013	Watershed Planning & Resiliency	\$9,679.00	\$1,041.01	\$5,979.32	\$4,145.18
	3013-4100	Staff Management/Coordination	7,559.00	595.51	5,533.82	2,025.18
	3013-B			445.50	445.50	
	3013-C	Emergency Response Plan	2,120.00	-	-	2,120.00
		TOTAL PROGRAMS BUDGET	\$2,035,605.00	\$64,587.22	\$726,041.55	\$1,310,008.95

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT

AS OF SEPTEMBER 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	\$6,849.16	\$72,508.48	\$40,284.52
		5000	Staff Management/Coordination	37,793.00	2,977.41	27,667.54	10,125.46
		5000-A	Consultants and Expenses	75,000.00	3,871.75	44,840.94	30,159.06
	5-100		FLOODPLAIN	\$77,676.00	\$1,786.47	\$19,224.19	\$58,451.81
		5100-4100	Staff Management/Coordination	22,676.00	1,786.47	16,600.69	6,075.31
		5120-A	Volume Control Facility Implementation	40,000.00	-	2,623.50	37,376.50
		5120-B	Greenway Corridor Vsioning & Assessment	15,000.00	-	-	15,000.00
	5-200	5200	Lakes	\$2,008,027.00	\$355,276.23	2,040,589.04	(32,562.04)
		5200-4100	Staff Management/Coordination	68,027.00	5,359.16	50,044.37	17,982.63
		5221-B	(Moody) Diagnostic Study Implementation	40,000.00	4,401.33	40,121.56	(121.56)
		5221-E	(Moody) SWA Implementation	10,000.00	-	1,087.80	8,912.20
		5222-C	(Bone) NE Legacy Wetland Restoration	-	14.15	634.65	(634.65)
		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	3,866.98	38,255.23	21,744.77
		5225-D	(Comfort) Internal Load Management	60,000.00	-	-	60,000.00
		5226-D	(Shields) Shoreline Restoration	10,000.00	-	6,295.44	3,704.56
		5227-A		-	-	1,083.00	(1,083.00)
		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	1,392.09	285,792.90	64,207.10
		5228-D	(Forest) WJD-6 Implementation (Wetland)	30,000.00	1,865.30	34,327.38	(4,327.38)
		5228-F	(Forest) Internal Load Management	300,000.00	269,034.00	288,201.28	11,798.72
		5229-C	(Comfort) Tax Forfeit Wetland Restoration	1,000,000.00	69,343.22	1,294,185.93	(294,185.93)
	5-300	5300	Streams	\$67,426.00	\$1,786.47	\$16,600.66	\$50,825.34
		5300-4100	Staff Management/Coordination	22,676.00	1,786.47	16,600.66	6,075.34
		5341-A	(BBSLC Tributary) Diagnostic Study Implementation	44,750.00	-	-	44,750.00
	5-400	5400	Wetlands	\$15,117.00	\$1,190.95	\$11,066.86	\$4,050.14
		5400-4100	Staff Management/Coordination	15,117.00	1,190.95	11,066.86	4,050.14
	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	\$595.48	\$5,533.23	\$2,025.77
		5600-4100	Staff Management/Coordination	7,559.00	595.48	\$5,533.23	2,025.77
			TOTAL CAPITAL PROJECTS:	\$2,288,596.00	\$367,484.76	\$2,197,382.21	\$91,213.79