



December 15, 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 eleven months ending November 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**

*November 30, 2023*



4810 White Bear Parkway White Bear Lake, MN 55110 651.426.7000 [www.redpathcpas.com](http://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)**  
**11/30/2023**

	<u>GENERAL FUND</u>	<u>DEBT SERVICES</u>	<u>PROGRAM &amp; 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	321,420.93	148,014.30	2,520,583.39	2,990,018.62
Year-To-Date Expenses	<u>509,280.72</u>	<u>150,000.00</u>	<u>3,330,903.61</u>	<u>3,990,184.33</u>
<b>Fund Balance @ 11/30/23:</b>	<b><u>(\$176,348.45)</u></b>	<b><u>\$199,386.30</u></b>	<b><u>\$103,755.78</u></b>	<b><u>\$126,793.63</u></b>
<b>Increase/(Decrease) in Fund Balance:</b>	<b><u>(\$187,859.79)</u></b>	<b><u>(\$1,985.70)</u></b>	<b><u>(\$810,320.22)</u></b>	<b><u>(\$1,000,165.71)</u></b>

CLFL Watershed District  
Balance Sheet  
November 30, 2023

ASSETS

Current Assets		
Checking-MidWestOne	\$2,491.78	
Checking-First Resource Bank	87,212.23	
Permit Savings-First Resource Bank	319,257.98	
MM Savings-First Resource Bank	761,222.48	
Taxes Receivable-Delinquent	2,471.25	
Pre-Paid Expense	13,902.17	
Escrows Receivable	25,581.72	
Taxes Receivable-Delinquent	16,871.25	
Total Current Assets		\$1,229,010.86
Property and Equipment		
Total Property and Equipment		-
Other Assets		
Total Other Assets		-
Total Assets		\$1,229,010.86

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$251,022.17	
Unavailable Revenue	4,683.30	
Deferred Revenue-Escrows	25,581.72	
Escrow Account	367,443.08	
Deferred Revenue	405,877.61	
Unavailable Revenue	47,609.35	
Total Current Liabilities		\$1,102,217.23
Long-Term Liabilities		
Total Long-Term Liabilities		-
Total Liabilities		\$1,102,217.23
Capital		
Fund Balance-General	11,511.34	
Fund Balance-Debt	201,372.00	
Fund Balance-Capital	914,076.00	
Net Income	(1,000,165.71)	
Total Capital		\$126,793.63
Total Liabilities & Capital		\$1,229,010.86



**ELECTRONIC PAYMENTS:**

November Wages/Taxes/Benefits	11/30/23	11/30/23	41,250.06	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	11/04/23	11/04/23	607.30	Utilities	Utilities	EFT	1-002-4300
Xcel Energy	11/12/23	11/12/23	14.21	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Kinney	11/20/23	11/20/23	4,874.94	Credit Card Expense-Kinney	Various	EFT	Various
Card Services-Eineichner	11/22/23	11/22/23	74.58	Credit Card Expense-Lindemyer	Various	EFT	Various
HealthPartners	11/01/23	11/01/23	3,379.00	Health Benefits	Benefits	EFT	1-003-4110
Principal Life Insurance Company	11/25/23	11/25/23	938.69	Employee Benefits	Benefits	EFT	1-003-4110

**Total Expenses for period** **\$292,146.57**

Cash Balances	11/1/2023	Income	Outflow	Transfers	11/30/2023
MidWest One Checking Account-446	\$2,491.78	-	\$5.00	-	\$2,486.78
FRB Business Checking-0507	61,645.94	3,149.01	241,790.53	\$264,207.81	87,212.23
FRB Permit Escrow Savings-6386	374,880.82	8,054.97	-	(63,677.81)	319,257.98
FRB Capital Savings-5831	956,017.07	5,735.41	-	(200,530.00)	761,222.48
<b>Total Funds:</b>	<b>\$1,395,035.61</b>	<b>\$16,939.39</b>	<b>\$241,795.53</b>	<b>\$0.00</b>	<b>\$1,170,179.47</b>

**2023**

FUND BALANCE	Fund Balance @12/31/22	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance @ 11/30/23
General Fund	\$11,511.34	\$321,420.93	\$509,280.72	(\$176,348.45)
Debt Services	201,372.00	148,014.30	150,000.00	199,386.30
Program & Project Implementation	914,076.00	2,520,583.39	3,330,903.61	103,755.78
Program & Project Loan Funds	-	986,603.67	-	986,603.67
<b>TOTAL DISTRICT FUND BALANCE</b>	<b>\$1,126,959.34</b>	<b>\$3,976,622.29</b>	<b>3,990,184.33</b>	<b>\$1,113,397.30</b>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
 RECAP - AS OF NOVEMBER 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	615.92	7,631.61	2,631.61	152.63%
	<b>TOTAL REVENUE:</b>	<b>\$263,200.00</b>	<b>\$615.92</b>	<b>\$321,420.93</b>	<b>\$58,220.93</b>	<b>122.12%</b>
	EXPENSES:					
	GENERAL ADMINISTRATION	\$470,488.00	34,075.34	509,280.72	\$38,792.72	108.25%
	<b>TOTAL EXPENDITURES:</b>	<b>\$470,488.00</b>	<b>\$34,075.34</b>	<b>\$509,280.72</b>	<b>\$38,792.72</b>	<b>108.25%</b>
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$207,288.00)	(\$33,459.42)	(\$187,859.79)	\$19,428.21	
	DEBT SERVICES FUND	DEBT SERVICES				
REVENUE						
TAX LEVY		\$350,000.00	-	140,582.91	(\$209,417.09)	40.17%
OTHER (INTEREST)		-	834.90	7,431.39	\$7,431.39	---
<b>TOTAL REVENUE:</b>		<b>\$350,000.00</b>	<b>\$834.90</b>	<b>\$148,014.30</b>	<b>(\$201,985.70)</b>	<b>42.29%</b>
EXPENSES:						
DEBT SERVICES FUND		\$150,000.00	-	150,000.00	\$0.00	100.00%
<b>TOTAL EXPENDITURES:</b>		<b>\$150,000.00</b>	<b>-</b>	<b>150,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
REVENUE OVER/(UNDER) EXPENDITURES:		\$200,000.00	\$834.90	(\$1,985.70)	(\$201,985.70)	
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	6,022.03	1,101,739.55	(1,118,407.45)	49.62%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	136,644.00	2,439.56	24,830.90	(111,813.10)	18.17%
	LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
	<b>TOTAL REVENUE:</b>	<b>\$4,571,091.00</b>	<b>8,461.59</b>	<b>2,520,583.39</b>	<b>(\$2,050,507.61)</b>	<b>55.14%</b>
	EXPENSES:					
	PROGRAMS	\$2,035,605.00	\$121,376.68	\$929,578.35	(\$1,106,026.65)	45.67%
	PROJECTS	2,288,596.00	158,958.46	2,401,325.26	112,729.26	104.93%
<b>TOTAL EXPENDITURES:</b>	<b>\$4,324,201.00</b>	<b>\$280,335.14</b>	<b>\$3,330,903.61</b>	<b>(\$993,297.39)</b>	<b>77.03%</b>	
REVENUE OVER/(UNDER) EXPENDITURES:	\$246,890.00	(\$271,873.55)	(\$810,320.22)	(\$1,057,210.22)		
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	6,022.03	1,101,739.55	(1,118,407.45)	49.62%
	OTHER (INCLUDES INTEREST)	141,644.00	3,890.38	39,893.90	(101,750.10)	28.16%
	LOAN	1,200,000.00	-	986,603.67	(213,396.33)	82.22%
	<b>TOTAL REVENUE:</b>	<b>\$5,184,291.00</b>	<b>9,912.41</b>	<b>2,990,018.62</b>	<b>(\$2,194,272.38)</b>	<b>57.67%</b>
	EXPENSES:					
	GENERAL ADMINISTRATION	470,488.00	34,075.34	509,280.72	38,792.72	108.25%
	DEBT SREVICES FUND	150,000.00	-	150,000.00	0.00	100.00%
PROGRAMS	2,035,605.00	121,376.68	929,578.35	(1,106,026.65)	45.67%	
PROJECTS	2,288,596.00	158,958.46	2,401,325.26	112,729.26	104.93%	
<b>TOTAL EXPENDITURES:</b>	<b>\$4,944,689.00</b>	<b>\$314,410.48</b>	<b>\$3,990,184.33</b>	<b>(\$954,504.67)</b>	<b>80.70%</b>	
REVENUE OVER/(UNDER) EXPENDITURES:	\$239,601.00	(\$304,498.07)	(\$1,000,165.71)	(\$1,239,767.71)		

THE FUND BALANCE AS OF 11/30/23 IS \$126,793.63 WHICH IS A DECREASE  
 IN FUND BALANCE OF \$1,000,165.71 FROM 12/31/22.

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
AS OF NOVEMBER 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	4,084.98	25,968.06	\$6,731.94
	1002	GENERAL OFFICE EXPENSES	99,767.00	8,737.41	\$108,108.44	(8,341.44)
	1003	GENERAL ADMINISTRATIVE	228,021.00	\$15,970.00	\$241,591.42	(13,570.42)
	1004	PROFESSIONAL SERVICES	110,000.00	\$5,282.95	\$133,612.80	(23,612.80)
		<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$470,488.00</b>	<b>\$34,075.34</b>	<b>\$509,280.72</b>	<b>(\$38,792.72)</b>

DEBT SERVICES FUND	2000	CWP LOAN A PRINCIPAL REPAYMENT	\$150,000.00	\$0.00	\$150,000.00	\$0.00
		<b>TOTAL DEBT SERVICES FUND</b>	<b>\$150,000.00</b>	<b>-</b>	<b>\$150,000.00</b>	<b>\$0.00</b>

PROGRAMS	3000					
	3000	GENERAL PROGRAM DEVELOPMENT	\$12,559.00	\$609.85	\$7,308.39	\$5,250.61
	3001	DISTRICT RULES AND RULEMAKING	25,000.00	\$0.00	\$0.00	25,000.00
	3002	PERMITTING	225,433.00	18,780.21	203,817.36	21,615.64
	3003	MONITORING & DATA ASSESSMENT	184,229.00	7,689.93	155,481.04	28,747.96
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	192,553.00	7,281.81	36,867.16	155,685.84
	3005	EDUCATION AND OUTREACH	149,203.00	6,639.15	105,339.15	43,863.85
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	48,971.00	4,079.57	50,828.39	(1,857.39)
	3007	RESEARCH	9,559.00	609.85	21,783.39	(12,224.39)
	3008	MEASUREMENT OF PROGRESS	9,059.00	609.85	7,500.89	1,558.11
	3009	GRANT RESEARCH & PREPARATION	23,473.00	1,909.85	12,063.86	11,409.14
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	63,387.00	6,172.48	68,156.07	(4,769.07)
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	276,032.00	56,459.39	194,255.03	81,776.97
	3012	LAND ACQUISITION	806,471.00	956.90	44,689.47	761,781.53
	3013	WATERSHED PLANNING & RESILIENCY	9,679.00	9,577.84	21,488.15	(11,809.15)
		<b>TOTAL PROGRAM EXPENSES</b>	<b>\$2,035,605.00</b>	<b>\$121,376.68</b>	<b>\$929,578.35</b>	<b>\$1,106,028.65</b>

PROJECTS	5000	PROJECTS				
	5000	GENERAL PROJECT DEVELOPMENT	\$112,793.00	\$7,533.17	\$88,036.56	\$24,756.44
	5100	FLOODPLAIN	77,676.00	1,829.49	22,972.80	54,703.20
	5200	LAKES	2,008,027.00	145,936.76	2,217,758.21	(209,731.21)
	5300	STREAMS	67,426.00	1,829.49	20,349.27	47,076.73
	5400	WETLANDS	15,117.00	1,219.62	13,565.87	1,551.13
	5500	UPLAND RESOURCES	-	0.00	31,859.75	(31,859.75)
	5600	GROUNDWATER	7,559.00	609.93	6,782.80	776.20
		<b>TOTAL PROJECTS EXPENSES</b>	<b>\$2,288,596.00</b>	<b>\$158,958.46</b>	<b>\$2,401,325.26</b>	<b>(\$112,727.26)</b>

<b>TOTAL</b>	<b>TOTALS:</b>		<b>\$4,944,689.00</b>	<b>\$314,410.48</b>	<b>\$3,990,184.33</b>	<b>\$954,508.67</b>
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COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
AS OF NOVEMBER 30, 2023

Budget Category	Account Number	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
<b>ADMINISTRATIVE</b>		<b>1001</b>	<b>Board Administration</b>				
	1-001-4000		Managers Per Diem	30,000.00	1,500.00	22,250.00	7,750.00
	1-001-4010		Manager Expenses	1,200.00	1,161.90	1,614.28	(414.28)
	1-001-4265		Managers Training/Conferences	1,500.00	1,423.08	2,103.78	(603.78)
			<b>TOTAL BOARD ADMINISTRATION</b>	<b>\$32,700.00</b>	<b>4,084.98</b>	<b>25,968.06</b>	<b>\$6,731.94</b>
		<b>1002</b>	<b>General Office Expenses</b>				
	1-002-4240		Cell Phone/office phone/internet/Web Hosting	11,547.00	776.13	8,929.23	2,617.77
	1-002-4203		Computer Supplies/Software/IT Support	23,500.00	1,439.69	29,999.86	(6,499.86)
	1-002-4635		Copier (lease)	3,000.00	245.00	3,987.99	(987.99)
	1-002-4200		General Office/Meeting Supplies	2,500.00	61.22	9,852.18	(7,352.18)
	1-002-4245		Dues/Fees/subscriptions	1,900.00	2.06	804.60	1,095.40
	1-002-4265		Conferences & Workshops/Staff Training & Education	11,000.00	108.30	5,078.23	5,921.77
	1-002-4320		Staff Expenses/Travel (Mileage)	700.00	2,136.34	3,470.92	(2,770.92)
	1-002-4280		Postage	900.00	18.05	274.50	625.50
	1-002-4290		Notices	200.00	-	44.84	155.16
	1-002-4210		Office Space (Rent)	37,020.00	3,188.14	37,824.76	(804.76)
	1-002-4220		Office Improvements/Furniture & Fixtures	500.00	-	-	500.00
	1-002-4300		Utilities/Office Upkeep	7,000.00	762.48	7,841.33	(841.33)
			<b>TOTAL OFFICE EXPENSES</b>	<b>\$99,767.00</b>	<b>8,737.41</b>	<b>\$108,108.44</b>	<b>(\$8,341.44)</b>
		<b>1003</b>	<b>General Administration</b>				
	1-003-4100		Salary/Benefits General Admin	196,521.00	15,970.00	204,797.42	(8,276.42)
	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)
			<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>\$228,021.00</b>	<b>\$15,970.00</b>	<b>\$241,591.42</b>	<b>(\$13,570.42)</b>
<b>PROFESSIONAL SERVICES</b>		<b>1004</b>	<b>Professional Services</b>				
	1-004-4330		CPA/bookkeeping	40,000.00	3,379.85	51,424.13	(11,424.13)
	1-004-4337		Consultant/Professional Services	20,000.00	-	30,753.75	(10,753.75)
	1-004-4500		Consulting Engineer	10,000.00	375.00	8,844.00	1,156.00
	1-004-4410		Legal	40,000.00	1,528.10	42,590.92	(2,590.92)
			<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$110,000.00</b>	<b>\$5,282.95</b>	<b>\$133,612.80</b>	<b>(\$23,612.80)</b>
<b>All Administrative/Professional</b>				<b>\$470,488.00</b>	<b>34,075.34</b>	<b>509,280.72</b>	<b>(\$38,792.72)</b>

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

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

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

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	<b>3000</b>	<b>General Program Developoment</b>	<b>\$12,559.00</b>	<b>\$609.85</b>	<b>\$7,308.39</b>	<b>\$5,250.61</b>
	3000-4100	Staff Management/Coordination	7,559.00	609.85	6,783.39	775.61
	3000-A	General Program Developoment	5,000.00	-	525.00	4,475.00
	<b>3001</b>	<b>District Rules and Rulemaking</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>
	3001-B	Rule Implementation Review	25,000.00	-	-	25,000.00
	<b>3002</b>	<b>Permitting</b>	<b>\$225,433.00</b>	<b>\$18,780.21</b>	<b>\$203,817.36</b>	<b>\$21,615.64</b>
	3002-4100	Staff Management/Coordination	151,170.00	12,196.33	135,658.83	15,511.17
	3002-A	Ongoing Initiatives	72,141.00	6,583.88	68,158.53	3,982.47
	3002-B	Volume Banking Program Oversight	1,061.00	-	-	1,061.00
	3002-C	Wetland Banking Program Oversight	1,061.00	-	-	1,061.00
	<b>3003</b>	<b>Monitoring &amp; Data Assessment</b>	<b>\$184,229.00</b>	<b>\$7,689.93</b>	<b>\$155,481.04</b>	<b>\$28,747.96</b>
	3003-4100	Staff Management/Coordination	75,585.00	6,098.17	67,829.46	7,755.54
	3003-A	Ongoing Initiatives	10,609.00	31.34	40,527.26	(29,918.26)
	3003-B	Stream Monitoring	60,000.00	1,560.42	44,005.89	15,994.11
	3003-C	Lake Monitoring	20,000.00	-	3,118.43	16,881.57
	3003-D	Wetland Monitoring	10,609.00	-	-	10,609.00
	3003-E	Groundwater Monitoring	7,426.00	-	-	7,426.00
	<b>3004</b>	<b>Non-Point Source Pollution Abatement Grant (cost-share)</b>	<b>\$192,553.00</b>	<b>\$7,281.81</b>	<b>\$36,867.16</b>	<b>\$155,685.84</b>
	3004-4100	Staff Management/Coordination	15,117.00	1,219.62	13,570.39	1,546.61
	3004-A	Ongoing Initiatives	30,609.00	712.19	13,802.77	16,806.23
	3004-B	Residential Landowner Grant	50,000.00	1,500.00	2,604.01	47,395.99
	3004-C	Agricultural and Rural BMP Incentives/Cost-Share	21,827.00	3,850.00	6,889.99	14,937.01
	3004-D	Commercial/Community Grant	75,000.00	-	-	75,000.00
	<b>3005</b>	<b>Education and Outreach</b>	<b>\$149,203.00</b>	<b>\$6,639.15</b>	<b>\$105,339.15</b>	<b>\$43,863.85</b>
	3005-4100	Staff Management/Coordination	75,585.00	6,098.17	69,317.40	6,267.60
	3005-A	Ongoing initiatives / EMWREP participation	63,045.00	540.98	34,021.75	29,023.25
	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
	<b>3006</b>	<b>Technical Resource Sharing + Interagency Communication</b>	<b>\$48,971.00</b>	<b>\$4,079.57</b>	<b>\$50,828.39</b>	<b>(\$1,857.39)</b>
	3006-4100	Staff Management/Coordination	45,351.00	3,723.57	42,029.39	3,321.61
	3006-A	Ongoing Initiatives (Miscellaneous Projects)	1,000.00	73.50	2,256.00	(1,256.00)
	3006-C	Geographic Information Systems (GIS)	2,120.00	-	240.00	1,880.00
	3006-D	District Web Mapper	500.00	282.50	6,303.00	(5,803.00)
	<b>3007</b>	<b>Research</b>	<b>\$9,559.00</b>	<b>\$609.85</b>	<b>\$21,783.39</b>	<b>(\$12,224.39)</b>
	3007-4100	Staff Management/Coordination	7,559.00	609.85	6,783.39	775.61
	3007-A	Ongoing Initiatives	2,000.00	-	15,000.00	(13,000.00)

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

Budget Category	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	<b>3008</b>	<b>Measurement of Progress</b>	<b>\$9,059.00</b>	<b>\$609.85</b>	<b>\$7,500.89</b>	<b>\$1,558.11</b>
	3008-4100	Staff Management/Coordination	7,559.00	609.85	6,783.39	775.61
	3008-A	Ongoing Initiatives	1,500.00	-	717.50	782.50
	<b>3009</b>	<b>Grant Research and Preparation</b>	<b>\$23,473.00</b>	<b>\$1,909.85</b>	<b>\$12,063.86</b>	<b>\$11,409.14</b>
	3009-4100	Staff Management/Coordination	7,559.00	609.85	6,783.39	775.61
	3009-A	Ongoing Initiatives	15,914.00	1,300.00	5,280.47	10,633.53
	<b>3010</b>	<b>Operation &amp; Maintenance - District Wide</b>	<b>\$63,387.00</b>	<b>\$6,172.48</b>	<b>\$68,156.07</b>	<b>(\$4,769.07)</b>
	3010-4100	Staff Management/Coordination	45,351.00	3,658.90	40,697.71	4,653.29
	3010-A	Ongoing Initiatives	0.00	2,413.58	25,214.40	(25,214.40)
	3010-B	Annual Recurring Operations & Maintenance	2,122.00	100.00	2,243.96	(121.96)
	3010-C	Unplanned Major Maintenance	15,914.00	-	-	15,914.00
	<b>3011</b>	<b>Aquatic Invasive Species (AIS) Management</b>	<b>\$276,032.00</b>	<b>\$56,459.39</b>	<b>\$194,255.03</b>	<b>\$81,776.97</b>
	3011-4100	Staff Management/Coordination	60,468.00	33,778.28	83,160.86	(22,692.86)
	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	17,879.11	73,566.23	1,287.77
	3011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	1,236.00	-	7,022.45	(5,786.45)
	3011-20-D	(District-Wide) AIS Early Detection and Rapid Response	1,030.00	-	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	(Keewahtin) AIS Management	800.00	-	1,083.00	(283.00)
	3011-28-F	(Forest) Point-Intercept Macrophyte Survey	4,000.00	-	-	4,000.00
	3011-28-G	(Forest) AIS Managaement	93,714.00	3,460.00	22,569.80	71,144.20
	3011-28-H	(Forest) Common Carp Management	10,000.00	1,342.00	4,453.00	5,547.00
	3011-29-G	(Comfort) AIS Management	4,000.00	-	-	4,000.00
	<b>3012</b>	<b>Land Acquisition</b>	<b>\$806,471.00</b>	<b>\$956.90</b>	<b>\$44,689.47</b>	<b>\$761,781.53</b>
	3012-4100	Staff Management/Coordination	7,559.00	609.85	6,783.37	775.63
	3012-A	Ongoing Initiatives	798,912.00	347.05	37,906.10	761,005.90
	<b>3013</b>	<b>Watershed Planning &amp; Resiliency</b>	<b>\$9,679.00</b>	<b>\$9,577.84</b>	<b>\$21,488.15</b>	<b>\$2,895.59</b>
	3013-4100	Staff Management/Coordination	7,559.00	609.85	6,783.41	775.59
	3013-B			8,967.99	14,704.74	
	3013-C	Emergency Response Plan	2,120.00	-	-	2,120.00
		<b>TOTAL PROGRAMS BUDGET</b>	<b>\$2,035,605.00</b>	<b>\$121,376.68</b>	<b>\$929,578.35</b>	<b>\$1,120,731.39</b>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT

AS OF NOVEMBER 30, 2023

Budget Category	Account Number	WMP Code	Budget Item	2023 Budget	Current Month Expenditures	Year-to-Date Expenditures	2023 Balance
	<b>5-000</b>		<b>General Project Development</b>	<b>\$112,793.00</b>	<b>\$7,533.17</b>	<b>\$88,036.56</b>	<b>\$24,756.44</b>
		5000	Staff Management/Coordination	37,793.00	3,049.12	33,915.17	3,877.83
		5000-A	Consultants and Expenses	75,000.00	4,484.05	54,121.39	20,878.61
	<b>5-100</b>		<b>FLOODPLAIN</b>	<b>\$77,676.00</b>	<b>\$1,829.49</b>	<b>\$22,972.80</b>	<b>\$54,703.20</b>
		5100-4100	Staff Management/Coordination	22,676.00	1,829.49	20,349.30	2,326.70
		5120-A	Volume Control Facility Implementation	40,000.00	-	2,623.50	37,376.50
		5120-B	Greenway Corridor Visioning & Assessment	15,000.00	-	-	15,000.00
	<b>5-200</b>	<b>5200</b>	<b>Lakes</b>	<b>\$2,008,027.00</b>	<b>\$145,936.76</b>	<b>2,217,758.21</b>	<b>(209,731.21)</b>
		5200-4100	Staff Management/Coordination	68,027.00	5,488.23	61,289.70	6,737.30
		5221-B	(Moody) Diagnostic Study Implementation	40,000.00	1,563.85	42,642.26	(2,642.26)
		5221-E	(Moody) SWA Implementation	10,000.00	-	1,087.80	8,912.20
		5222-C	(Bone) NE Legacy Wetland Restoration	-	-	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	82,320.00	123,191.73	(63,191.73)
		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
		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	54,413.16	362,199.01	(12,199.01)
		5228-D	(Forest) WJD-6 Implementation (Wetland)	30,000.00	844.52	35,647.40	(5,647.40)
		5228-F	(Forest) Internal Load Management	300,000.00	1,307.00	289,536.04	10,463.96
		5229-C	(Comfort) Tax Forfeit Wetland Restoration	1,000,000.00	-	1,294,674.68	(294,674.68)
	<b>5-300</b>	<b>5300</b>	<b>Streams</b>	<b>\$67,426.00</b>	<b>\$1,829.49</b>	<b>\$20,349.27</b>	<b>\$47,076.73</b>
		5300-4100	Staff Management/Coordination	22,676.00	1,829.49	20,349.27	2,326.73
		5341-A	(BBSLC Tributary) Diagnostic Study Implementation	44,750.00	-	-	44,750.00
	<b>5-400</b>	<b>5400</b>	<b>Wetlands</b>	<b>\$15,117.00</b>	<b>\$1,219.62</b>	<b>\$13,565.87</b>	<b>\$1,551.13</b>
		5400-4100	Staff Management/Coordination	15,117.00	1,219.62	\$13,565.87	1,551.13
	<b>5-500</b>	<b>5500</b>	<b>Upland Resources</b>	<b>-</b>	<b>\$0.00</b>	<b>\$31,859.75</b>	<b>(\$31,859.75)</b>
		5520-B	Natural Resources Inventory & Prioritization	-	-	31,859.75	(31,859.75)
	<b>5-600</b>	<b>5600</b>	<b>Groundwater</b>	<b>\$7,559.00</b>	<b>\$609.93</b>	<b>\$6,782.80</b>	<b>\$776.20</b>
		5600-4100	Staff Management/Coordination	7,559.00	609.93	\$6,782.80	776.20
			<b>TOTAL CAPITAL PROJECTS:</b>	<b>\$2,288,596.00</b>	<b>\$158,958.46</b>	<b>\$2,401,325.26</b>	<b>(\$112,729.26)</b>