



February 20, 2024

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 ending January 31, 2024.

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**

*January 31, 2024*



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)**  
**1/31/2024**

	<u>GENERAL FUND</u>	<u>DEBT SERVICES</u>	<u>PROGRAM &amp; PROJECT IMPLEMENTATION</u>	<u>TOTAL</u>
Fund Balance @ 12/31/23:	522,980.34	200,474.71	(13,925.21)	709,529.84
Year-To-Date Revenue	1,386.68	1,879.71	9,502.91	12,769.30
Year-To-Date Expenses	<u>48,971.27</u>	<u>-</u>	<u>202,101.21</u>	<u>251,072.48</u>
<b>Fund Balance @ 1/31/24:</b>	<b><u>\$475,395.75</u></b>	<b><u>\$202,354.42</u></b>	<b><u>(\$206,523.51)</u></b>	<b><u>\$471,226.66</u></b>
<b>Increase/(Decrease) in Fund Balance:</b>	<b><u>(\$47,584.59)</u></b>	<b><u>\$1,879.71</u></b>	<b><u>(\$192,598.30)</u></b>	<b><u>(\$238,303.18)</u></b>

CLFL Watershed District  
Balance Sheet  
January 31, 2024

ASSETS

Current Assets		
Checking-MidWestOne	\$2,481.78	
Checking-First Resource Bank	(115,967.00)	
Permit Savings-First Resource Bank	298,840.78	
MM Savings-First Resource Bank	1,235,169.31	
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		 \$1,479,351.26
Property and Equipment		
 Total Property and Equipment		 -
Other Assets		
 Total Other Assets		 <u>-</u>
 Total Assets		 <u><u>\$1,479,351.26</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$150,654.98	
Unavailable Revenue	4,683.34	
Deferred Revenue-Escrows	25,581.72	
Escrow Account	373,693.08	
Deferred Revenue	405,877.61	
Unavailable Revenue	<u>47,609.35</u>	
 Total Current Liabilities		 \$1,008,100.08
Long-Term Liabilities		
 Total Long-Term Liabilities		 <u>-</u>
 Total Liabilities		 \$1,008,100.08
Capital		
Fund Balance-General	(405,893.64)	
Fund Balance-Debt	201,372.00	
Fund Balance-Capital	914,076.00	
Net Income	<u>(238,303.18)</u>	
 Total Capital		 <u>\$471,251.18</u>
 Total Liabilities & Capital		 <u><u>\$1,479,351.26</u></u>

**Comfort Lake-Forest Lake Watershed District**  
**Treasurer's Report** **February 22, 2024**

**INCOME for the period** **1/1/2024** **to** **1/31/2024**

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Washington County		01/16/24	1,650.00	WCI AIS Treatment	Reimbursement	556137	3-011-20-B-3300
City of Scandia		01/16/24	1,000.00	Bone Lake Watercraft Inspections	Reimbursement	41288	3-011-20-B-3300
Metropolitan Council		01/16/24	895.50	Watercraft Inspections	Reimbursement	2050560	3-003-B-3600
Paul Brandt		01/16/24	10.00	Permit Application Fee 23-033	Permit Revenue	3246	3-002-A-3400
Chisago County Auditor		01/23/24	3,118.66	Settlement	Tax Levy	ACH	1-000-3102
Comfort Lakes Association		01/25/24	500.00	Watercraft Inspections	Reimbursement	5156	3-011-20-B-3600
First Resource Bank-Permit Escrow Savings	---	01/31/24	1,152.49	January Interest	Interest Income	ACH	1-000-3700
First Resource Bank-Capitol Savings	---	01/31/24	4,442.65	January Interest	Interest Income	ACH	1-000-3700
<b>Total Income for period</b>			<b>\$12,769.30</b>				

**EXPENSES for the period** **1/1/2024** **to** **01/31/24**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
44 Lake LLC.	01/31/24	02/22/24	1,923.00	March Rent	Rent/Lease	9519	1-002-4210
44 Lake LLC.	01/31/24	02/22/24	1,303.14	March Rent CAM	Rent/Lease	9519	1-002-4210
Access Philanthropy	01/01/24	02/22/24	1,300.00	Consultants	Consultants	9520	3-009-A-4420
Blue Water Science	01/22/24	02/22/24	4,300.00	CLFLWD Projects	Professional Services	9521	3-011-4335
Dimke Excavating Inc.	02/05/24	02/22/24	66,961.22	Pay App 1	Construction	9522	5-221-B-4600
Emmons & Olivier Resources, Inc.	01/31/24	02/22/24	33,569.65	Engineering	Engineering	9523	Various
Hallberg Inc.	01/31/24	02/22/24	100.00	Supplies	Supplies - Field	9524	3-010-B-4201
Hallberg Inc.	01/31/24	02/22/24	70.00	Mini-Storage Rental	Rental/Lease	9524	1-002-4635
Massopust Appraisals	02/02/24	02/22/24	1,500.00	Vollrath Appraisal	Consultants	9525	3-012-A-4420
Metropolitan Council Env. Services	02/02/24	02/22/24	1,394.50	Lab	Lab Analysis	9526	3-003-C-4713
Metro Blooms	01/29/24	02/22/24	300.00	Dues	Dues/Fees/Subscriptions	9527	3-005-A-4245
MN Dept. of Natural Resources	01/25/24	02/22/24	90.00	Natural Heritage Review	Dues/Fees/Subscriptions	9528	5-225-C-4245
Minnesota Data Practices Office	01/31/24	02/22/24	125.00	Workshop	Training and Education	9529	1-002-4265
Office of the Secretary of State	01/22/24	02/22/24	120.00	Dues	Dues/Fees/Subscriptions	9530	1-002-4245
Redpath & Company, LLC.	01/31/24	02/22/24	3,122.50	January Accounting & Payroll Services	Audit & Accounting	9531	1-004-4330
Rymark	02/01/24	02/22/24	1,435.20	Computer Supplies/Software/Support	Computer Supplies/Software	9532	1-002-4203
Smith Partners, PLLP	01/31/24	02/22/24	9,161.94	January Legal Fees	Legal Expense	9533	1-004-4410
Washington Conservation District	01/31/24	02/22/24	7,158.33	Technical Assistance	BMP Cost-Share/Tech Assistance	9534	3-004-A-4560
<b>Total Checks</b>			<b>\$133,934.48</b>				

**ELECTRONIC PAYMENTS:**

January Wages/Taxes/Benefits	01/31/24	01/31/24	40,856.26	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	01/08/24	01/08/24	315.25	Utilities	Utilities	EFT	1-002-4300
Xcel Energy	01/12/24	01/12/24	14.21	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Kinney	01/03/24	01/03/24	2,572.22	Credit Card Expense-Kinney	Various	EFT	Various
Card Services-Eineichner	01/03/24	01/03/24	5,516.38	Credit Card Expense-Lindemyer	Various	EFT	Various
HealthPartners	01/09/24	01/09/24	4,233.98	Health Benefits	Benefits	EFT	1-003-4110
Principal Life Insurance Company	01/01/24	01/01/24	939.16	Employee Benefits	Benefits	EFT	1-003-4110
Bank Fee	01/16/24	01/16/24	30.00	Stop Payment Fee	Bank Fees	EFT	1-002-4295
Bank Fee	01/31/24	01/31/24	111.00	Over Draft Fee	Bank Fees	EFT	1-002-4295
Bank Service Charge	01/31/24	01/31/24	6.00	Service Charge	Bank Fees	EFT	1-002-4295

**Total Expenses for period** **\$188,528.94**

Cash Balances	1/1/2024	Income	Outflow	Transfers	1/31/2024
MidWest One Checking Account-446	\$2,481.78	-	\$5.00	-	\$2,476.78
FRB Business Checking-0507	60,976.56	4,045.50	209,859.67	\$28,870.61	(115,967.00)
FRB Permit Escrow Savings-6386	326,548.90	1,162.49	-	(28,870.61)	298,840.78
FRB Capital Savings-5831	1,227,608.00	7,561.31	-	-	1,235,169.31
<b>Total Funds:</b>	<b>\$1,617,615.24</b>	<b>\$12,769.30</b>	<b>\$209,864.67</b>	<b>\$0.00</b>	<b>\$1,420,519.87</b>

**2024**

FUND BALANCE	Fund Balance @12/31/23	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance @ 1/31/24
General Fund	\$523,305.34	\$1,386.68	\$48,971.27	\$475,720.75
Debt Services	200,474.71	1,879.71	0.00	202,354.42
Program & Project Implementation	972,678.46	9,502.91	214,480.99	767,700.38
Program & Project Loan Funds	-	-	-	986,603.67
<b>TOTAL DISTRICT FUND BALANCE</b>	<b>\$1,696,458.51</b>	<b>\$12,769.30</b>	<b>263,452.26</b>	<b>\$2,432,379.22</b>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
 RECAP - AS OF JANUARY 31, 2024

Budget Category	Budget Item	2024 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE	ADMINISTRATION					
	<b>REVENUE</b>					
	TAX LEVY	\$283,692.00	496.29	496.29	(\$283,195.71)	0.17%
	OTHER (INTEREST)	5,000.00	890.39	890.39	(4,109.61)	17.81%
	<b>TOTAL REVENUE:</b>	<b>\$288,692.00</b>	<b>\$1,386.68</b>	<b>\$1,386.68</b>	<b>(\$287,305.32)</b>	<b>0.48%</b>
	<b>EXPENSES:</b>					
	GENERAL ADMINISTRATION	\$590,239.00	48,971.27	48,971.27	(\$541,267.73)	8.30%
	<b>TOTAL EXPENDITURES:</b>	<b>\$590,239.00</b>	<b>\$48,971.27</b>	<b>\$48,971.27</b>	<b>(\$541,267.73)</b>	<b>8.30%</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>(\$301,547.00)</b>	<b>(\$47,584.59)</b>	<b>(\$47,584.59)</b>	<b>\$253,962.41</b>	
	DEBT SERVICES FUND	DEBT SERVICES				
<b>REVENUE</b>						
TAX LEVY		\$350,000.00	672.75	672.75	(\$349,327.25)	0.19%
OTHER (INTEREST)		-	1,206.96	1,206.96	\$1,206.96	---
<b>TOTAL REVENUE:</b>		<b>\$350,000.00</b>	<b>\$1,879.71</b>	<b>\$1,879.71</b>	<b>(\$348,120.29)</b>	<b>0.54%</b>
<b>EXPENSES:</b>						
DEBT SERVICES FUND		\$325,000.00	-	-	(\$325,000.00)	0.00%
<b>TOTAL EXPENDITURES:</b>		<b>\$325,000.00</b>	<b>-</b>	<b>-</b>	<b>(\$325,000.00)</b>	<b>0.00%</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>		<b>\$25,000.00</b>	<b>\$1,879.71</b>	<b>\$1,879.71</b>	<b>(\$23,120.29)</b>	
PROJECTS/PROGRAMS		PROJECTS/PROGRAMS				
	<b>REVENUE</b>					
	TAX LEVY	\$1,086,158.00	1,949.62	1,949.62	(\$1,084,208.38)	0.18%
	GRANT REVENUE	750,000.00	1,650.00	1,650.00	(748,350.00)	0.22%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	136,644.00	5,903.29	5,903.29	(130,740.71)	4.32%
	LOAN	800,000.00	-	-	(800,000.00)	0.00%
	<b>TOTAL REVENUE:</b>	<b>\$2,772,802.00</b>	<b>9,502.91</b>	<b>9,502.91</b>	<b>(\$2,763,299.09)</b>	<b>0.34%</b>
	<b>EXPENSES:</b>					
	PROGRAMS	\$1,339,923.00	\$99,241.28	\$99,241.28	(\$1,240,681.72)	7.41%
	PROJECTS	1,351,730.00	102,859.93	102,859.93	(1,248,870.07)	7.61%
<b>TOTAL EXPENDITURES:</b>	<b>\$2,691,653.00</b>	<b>\$202,101.21</b>	<b>\$202,101.21</b>	<b>(\$2,489,551.79)</b>	<b>7.51%</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>\$81,149.00</b>	<b>(\$192,598.30)</b>	<b>(\$192,598.30)</b>	<b>(\$273,747.30)</b>		
TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	<b>REVENUE</b>					
	TAX LEVY	\$1,719,850.00	3,118.66	3,118.66	(\$1,716,731.34)	0.18%
	GRANT REVENUE	750,000.00	1,650.00	1,650.00	(748,350.00)	0.22%
	OTHER (INCLUDES INTEREST)	141,644.00	8,000.64	8,000.64	(133,643.36)	5.65%
	LOAN	800,000.00	-	-	(800,000.00)	0.00%
	<b>TOTAL REVENUE:</b>	<b>\$3,411,494.00</b>	<b>12,769.30</b>	<b>12,769.30</b>	<b>(\$3,398,724.70)</b>	<b>0.37%</b>
	<b>EXPENSES:</b>					
	GENERAL ADMINISTRATION	590,239.00	48,971.27	48,971.27	(541,267.73)	8.30%
	DEBT SREVICES FUND	325,000.00	-	-	(325,000.00)	0.00%
PROGRAMS	1,339,923.00	99,241.28	99,241.28	(1,240,681.72)	7.41%	
PROJECTS	1,351,730.00	102,859.93	102,859.93	(1,248,870.07)	7.61%	
<b>TOTAL EXPENDITURES:</b>	<b>\$3,606,892.00</b>	<b>\$251,072.48</b>	<b>\$251,072.48</b>	<b>(\$3,355,819.52)</b>	<b>6.96%</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>(\$195,399.00)</b>	<b>(\$238,303.18)</b>	<b>(\$238,303.18)</b>	<b>(\$42,905.18)</b>		

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
AS OF JANUARY 31, 2024

Budget Category	WMP Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balances
<b>ADMINISTRATIVE</b>	1001	BOARD ADMINISTRATION	\$40,000.00	1,184.60	1,184.60	\$38,815.40
	1002	GENERAL OFFICE EXPENSES	121,130.00	13,416.51	\$13,416.51	107,713.49
	1003	GENERAL ADMINISTRATIVE	256,573.00	\$24,269.88	\$24,269.88	232,303.12
	1004	PROFESSIONAL SERVICES	172,536.00	\$10,100.28	\$10,100.28	162,435.72
		<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$590,239.00</b>	<b>\$48,971.27</b>	<b>\$48,971.27</b>	<b>\$541,267.73</b>
<b>DEBT SERVICES FUND</b>	2000	CWP LOAN A PRINCIPAL REPAYMENT	\$325,000.00	\$0.00	\$0.00	\$325,000.00
		<b>TOTAL DEBT SERVICES FUND</b>	<b>\$325,000.00</b>	<b>-</b>	<b>\$0.00</b>	<b>\$325,000.00</b>
<b>PROGRAMS</b>	<b>3000</b>					
	3000	GENERAL PROGRAM DEVELOPMENT	\$8,814.00	\$680.03	\$680.03	\$8,133.97
	3001	DISTRICT RULES AND RULEMAKING	0.00	\$0.00	\$0.00	0.00
	3002	PERMITTING	262,287.00	19,173.76	19,173.76	243,113.24
	3003	MONITORING & DATA ASSESSMENT	176,144.00	19,061.90	19,061.90	157,082.10
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	181,629.00	3,397.96	3,397.96	178,231.04
	3005	EDUCATION AND OUTREACH	184,254.00	12,220.15	12,220.15	172,033.85
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	60,513.00	4,354.84	4,354.84	56,158.16
	3007	RESEARCH	9,314.00	680.03	680.03	8,633.97
	3008	MEASUREMENT OF PROGRESS	10,314.00	993.28	993.28	9,320.72
	3009	GRANT RESEARCH & PREPARATION	28,314.00	2,159.03	2,159.03	26,154.97
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	98,692.00	19,576.89	19,576.89	79,115.11
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	245,769.00	10,124.78	10,124.78	235,644.22
	3012	LAND ACQUISITION	18,314.00	3,333.85	3,333.85	14,980.15
	3013	WATERSHED PLANNING & RESILIENCY	55,564.00	3,484.78	3,484.78	52,079.22
		<b>TOTAL PROGRAM EXPENSES</b>	<b>\$1,339,923.00</b>	<b>\$99,241.28</b>	<b>\$99,241.28</b>	<b>\$1,240,681.72</b>
<b>PROJECTS</b>	<b>5000</b>	<b>PROJECTS</b>				
	5000	GENERAL PROJECT DEVELOPMENT	\$91,572.00	\$10,058.07	\$10,058.07	\$81,513.93
	5100	FLOODPLAIN	84,943.00	2,039.98	2,039.98	82,903.02
	5200	LAKES	1,095,329.00	86,682.01	86,682.01	1,008,646.99
	5300	STREAMS	54,943.00	2,039.98	2,039.98	52,903.02
	5400	WETLANDS	16,629.00	1,359.96	1,359.96	15,269.04
	5500	UPLAND RESOURCES	-	0.00	0.00	0.00
	5600	GROUNDWATER	8,314.00	679.93	679.93	7,634.07
		<b>TOTAL PROJECTS EXPENSES</b>	<b>\$1,351,730.00</b>	<b>\$102,859.93</b>	<b>\$102,859.93</b>	<b>\$1,248,870.07</b>
<b>TOTAL</b>	<b>TOTALS:</b>		<b>\$3,606,893.00</b>	<b>\$251,072.48</b>	<b>\$251,072.48</b>	<b>\$3,355,819.52</b>



COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
AS OF JANUARY 31, 2024

Budget Category	Account Number	WMP Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance
<b>ADMINISTRATIVE</b>		<b>1001</b>	<b>Board Administration</b>				
	1-001-4000		Managers Per Diem	32,000.00	875.00	875.00	31,125.00
	1-001-4010		Manager Expenses	3,400.00	209.60	209.60	3,190.40
	1-001-4265		Managers Training/Conferences	4,600.00	100.00	100.00	4,500.00
			<b>TOTAL BOARD ADMINISTRATION</b>	<b>\$40,000.00</b>	<b>1,184.60</b>	<b>1,184.60</b>	<b>\$38,815.40</b>
		<b>1002</b>	<b>General Office Expenses</b>				
	1-002-4240		Cell Phone/office phone/internet/Web Hosting	12,000.00	843.63	843.63	11,156.37
	1-002-4203		Computer Supplies/Software/IT Support	25,000.00	3,971.86	3,971.86	21,028.14
	1-002-4635		Copier (lease)	4,000.00	572.29	572.29	3,427.71
	1-002-4200		General Office/Meeting Supplies	3,000.00	375.42	375.42	2,624.58
	1-002-4245		Dues/Fees/subscriptions	1,900.00	267.00	267.00	1,633.00
	1-002-4265		Conferences & Workshops/Staff Training & Education	11,000.00	122.16	122.16	10,877.84
	1-002-4320		Staff Expenses/Travel (Mileage)	2,200.00	2.30	2.30	2,197.70
	1-002-4280		Postage	400.00	198.00	198.00	202.00
	1-002-4290		Notices	130.00	-	-	130.00
	1-002-4210		Office Space (Rent)	40,000.00	6,490.28	6,490.28	33,509.72
	1-002-4220		Office Improvements/Furniture & Fixtures	14,500.00	-	-	14,500.00
	1-002-4300		Utilities/Office Upkeep	7,000.00	573.57	573.57	6,426.43
			<b>TOTAL OFFICE EXPENSES</b>	<b>\$121,130.00</b>	<b>13,416.51</b>	<b>\$13,416.51</b>	<b>\$107,713.49</b>
		<b>1003</b>	<b>General Administration</b>				
	1-003-4100		Salary/Benefits General Admin	216,173.00	17,127.88	17,127.88	199,045.12
	1-003-4330		Annual Audit	14,000.00	-	-	14,000.00
	1-003-4245		Mn Watersheds Dues	6,400.00	7,142.00	7,142.00	(742.00)
	1-003-4270		Insurance (LMCIT & Workers Comp)	20,000.00	-	-	20,000.00
			<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>\$256,573.00</b>	<b>\$24,269.88</b>	<b>\$24,269.88</b>	<b>\$232,303.12</b>
<b>PROFESSIONAL SERVICES</b>		<b>1004</b>	<b>Professional Services</b>				
	1-004-4330		CPA/bookkeeping	40,000.00	3,677.35	3,677.35	36,322.65
	1-004-4337		Consultant/Professional Services	82,536.00	-	-	82,536.00
	1-004-4500		Consulting Engineer	10,000.00	750.00	750.00	9,250.00
	1-004-4410		Legal	40,000.00	5,672.93	5,672.93	34,327.07
			<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$172,536.00</b>	<b>\$10,100.28</b>	<b>\$10,100.28</b>	<b>\$162,435.72</b>
<b>All Administrative/Professional</b>				<b>\$590,239.00</b>	<b>48,971.27</b>	<b>48,971.27</b>	<b>\$541,267.73</b>

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
AS OF JANUARY 31, 2024**

Budget Category	WMP Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance
	<b>2000</b>	<b>Debt Services Fund</b>	<b>\$325,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$325,000.00</b>
	2000-A	CWP Loan A Principal Repayment	150,000.00	-	-	150,000.00
	2000-B	CWP Loan B Principal Repayment	175,000.00			175,000.00
		<b>TOTAL DEBT SERVICES</b>	<b>\$325,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>325,000.00</b>

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
AS OF JANUARY 31, 2024**

Budget Category	WMP Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance
	<b>3000</b>	<b>General Program Developoment</b>	<b>\$8,814.00</b>	<b>\$680.03</b>	<b>\$680.03</b>	<b>\$8,133.97</b>
	3000-4100	Staff Management/Coordination	8,314.00	680.03	680.03	7,633.97
	3000-A	General Program Developoment	500.00	-	-	500.00
	<b>3001</b>	<b>District Rules and Rulemaking</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	3001-B	Rule Implementation Review	0.00	-	-	-
	<b>3002</b>	<b>Permitting</b>	<b>\$262,287.00</b>	<b>\$19,173.76</b>	<b>19,173.76</b>	<b>\$243,113.24</b>
	3002-4100	Staff Management/Coordination	166,287.00	13,599.62	13,599.62	152,687.38
	3002-A	Ongoing Initiatives	95,000.00	5,574.14	5,574.14	89,425.86
	3002-B	Volume Banking Program Oversight	500.00	-	-	500.00
	3002-C	Wetland Banking Program Oversight	500.00	-	-	500.00
	<b>3003</b>	<b>Monitoring &amp; Data Assessment</b>	<b>\$176,144.00</b>	<b>\$19,061.90</b>	<b>\$19,061.90</b>	<b>\$157,082.10</b>
	3003-4100	Staff Management/Coordination	83,144.00	6,799.82	6,799.82	76,344.18
	3003-A	Ongoing Initiatives	35,000.00	741.00	741.00	34,259.00
	3003-B	Stream Monitoring	36,000.00	9,803.50	9,803.50	26,196.50
	3003-C	Lake Monitoring	20,000.00	1,717.58	1,717.58	18,282.42
	3003-D	Wetland Monitoring	1,000.00	-	-	1,000.00
	3003-E	Groundwater Monitoring	1,000.00	-	-	1,000.00
	<b>3004</b>	<b>Non-Point Source Pollution Abatement Grant (cost-share)</b>	<b>\$181,629.00</b>	<b>\$3,397.96</b>	<b>3,397.96</b>	<b>\$178,231.04</b>
	3004-4100	Staff Management/Coordination	16,629.00	1,359.96	1,359.96	15,269.04
	3004-A	Ongoing Initiatives	25,000.00	2,038.00	2,038.00	22,962.00
	3004-B	Residential Landowner Grant	50,000.00	-	-	50,000.00
	3004-C	Agricultural and Rural BMP Incentives/Cost-Share	10,000.00	-	-	10,000.00
	3004-D	Commercial/Community Grant	80,000.00	-	-	80,000.00
	<b>3005</b>	<b>Education and Outreach</b>	<b>\$184,254.00</b>	<b>\$12,220.15</b>	<b>12,220.15</b>	<b>\$172,033.85</b>
	3005-4100	Staff Management/Coordination	83,144.00	6,799.82	6,799.82	76,344.18
	3005-A	Ongoing initiatives / EMWREP participation	90,000.00	5,420.33	5,420.33	84,579.67
	3005-B	Standard Project Signage	7,285.00	-	-	7,285.00
	3005-C	Local student engagement/Chisago Co Children's Water Festival	3,825.00	-	-	3,825.00
	<b>3006</b>	<b>Technical Resource Sharing + Interagency Communication</b>	<b>\$60,513.00</b>	<b>\$4,354.84</b>	<b>\$4,354.84</b>	<b>\$56,158.16</b>
	3006-4100	Staff Management/Coordination	49,886.00	4,105.34	4,105.34	45,780.66
	3006-A	Ongoing Initiatives (Miscellaneous Projects)	500.00	187.50	187.50	312.50
	3006-B	Modeling (H&H Model Update)	500.00	-	-	500.00
	3006-C	Geographic Information Systems (GIS)	2,185.00	-	-	2,185.00
	3006-D	District Web Mapper	2,442.00	62.00	62.00	2,380.00
	3006-D	Boundary Review	5,000.00	-	-	5,000.00
	<b>3007</b>	<b>Research</b>	<b>\$9,314.00</b>	<b>\$680.03</b>	<b>\$680.03</b>	<b>\$8,633.97</b>
	3007-4100	Staff Management/Coordination	8,314.00	680.03	680.03	7,633.97
	3007-B	New Initiatives	1,000.00	-	-	1,000.00

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
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Budget Category	WMP Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance
	<b>3008</b>	<b>Measurement of Progress</b>	<b>\$10,314.00</b>	<b>\$993.28</b>	<b>\$993.28</b>	<b>\$9,320.72</b>
	3008-4100	Staff Management/Coordination	8,314.00	680.03	680.03	7,633.97
	3008-A	Ongoing Initiatives	2,000.00	313.25	313.25	1,686.75
	<b>3009</b>	<b>Grant Research and Preparation</b>	<b>\$28,314.00</b>	<b>\$2,159.03</b>	<b>\$2,159.03</b>	<b>\$26,154.97</b>
	3009-4100	Staff Management/Coordination	8,314.00	680.03	680.03	7,633.97
	3009-A	Ongoing Initiatives	20,000.00	1,479.00	1,479.00	18,521.00
	<b>3010</b>	<b>Operation &amp; Maintenance - District Wide</b>	<b>\$98,692.00</b>	<b>\$19,576.89</b>	<b>\$19,576.89</b>	<b>\$79,115.11</b>
	3010-4100	Staff Management/Coordination	49,886.00	4,079.89	4,079.89	45,806.11
	3010-A	Ongoing Initiatives	22,415.00	15,297.00	15,297.00	7,118.00
	3010-B	Annual Recurring Operations & Maintenance	10,000.00	200.00	200.00	9,800.00
	3010-C	Unplanned Major Maintenance	16,391.00	-	-	16,391.00
	<b>3011</b>	<b>Aquatic Invasive Species (AIS) Management</b>	<b>\$245,769.00</b>	<b>\$10,124.78</b>	<b>\$10,124.78</b>	<b>\$235,644.22</b>
	3011-4100	Staff Management/Coordination	66,515.00	9,739.67	9,739.67	56,775.33
	3011-20-A	(District-Wide) Comprehensive Plan and Policy Development	3,000.00	-	-	3,000.00
	3011-20-B	(District-Wide) Watercraft Inspections	74,854.00	385.11	385.11	74,468.89
	3011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	5,000.00	-	-	5,000.00
	3011-20-D	(District-Wide) AIS Early Detection and Rapid Response	15,000.00	-	-	15,000.00
	3011-20-E	(District-Wide) Invasive Species Control Pilot Projects	1,000.00	-	-	1,000.00
	3011-21-F	(Moody) Point-Intercept Macrophyte Survey	3,100.00	-	-	3,100.00
	3011-21-G	(Moody) AIS Management	4,000.00	-	-	4,000.00
	2011-22-F	(Bone) Point-Intercept Macrophyte Survey	0.00	-	-	-
	3011-22-G	(Bone) AIS Management	6,000.00	-	-	6,000.00
	3011-26-G	(Shields) AIS Management	3,000.00	-	-	3,000.00
	3011-26-H	(Shields) Common Carp Management	500.00	-	-	500.00
	3011-27-G	(Keewahtin) AIS Management	1,200.00	-	-	1,200.00
	3011-28-F	(Forest) Point-Intercept Macrophyte Survey	0.00	-	-	-
	3011-28-G	(Forest) AIS Managaement	56,600.00	-	-	56,600.00
	3011-28-H	(Forest) Common Carp Management	0.00	-	-	-
	3011-29-G	(Comfort) AIS Management	6,000.00	-	-	6,000.00
	<b>3012</b>	<b>Land Acquisition</b>	<b>\$18,314.00</b>	<b>\$3,333.85</b>	<b>3,333.85</b>	<b>\$14,980.15</b>
	3012-4100	Staff Management/Coordination	8,314.00	680.03	680.03	7,633.97
	3012-A	Ongoing Initiatives	10,000.00	2,653.82	2,653.82	7,346.18
	<b>3013</b>	<b>Watershed Planning &amp; Resiliency</b>	<b>\$55,564.00</b>	<b>\$3,484.78</b>	<b>\$3,484.78</b>	<b>\$52,079.22</b>
	3013-4100	Staff Management/Coordination	8,314.00	680.03	680.03	7,633.97
	3013-B	Vulnerability Assessment	47,250.00	2,804.75	2,804.75	44,445.25
	3013-C	Emergency Response Plan	0.00	-	-	-
		<b>TOTAL PROGRAMS BUDGET</b>	<b>\$1,339,923.00</b>	<b>\$99,241.28</b>	<b>\$99,241.28</b>	<b>\$1,240,681.72</b>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT

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Budget Category	Account Number	WMP Code	Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	2024 Balance
	<b>5-000</b>		<b>General Project Development</b>	<b>\$91,572.00</b>	<b>\$10,058.07</b>	<b>\$10,058.07</b>	<b>\$81,513.93</b>
		5000	Staff Management/Coordination	41,572.00	3,399.96	3,399.96	38,172.04
		5000-A	Consultants and Expenses	50,000.00	6,658.11	6,658.11	43,341.89
	<b>5-100</b>		<b>FLOODPLAIN</b>	<b>\$84,943.00</b>	<b>\$2,039.98</b>	<b>\$2,039.98</b>	<b>\$82,903.02</b>
		5100-4100	Staff Management/Coordination	24,943.00	2,039.98	2,039.98	22,903.02
		5120-A	Volume Control Facility Implementation	10,000.00	-	-	10,000.00
		5120-B	Greenway Corridor Visioning & Assessment	-	-	-	-
		5120-C	Floodplain/Greenway Implementation	50,000.00	-	-	50,000.00
	<b>5-200</b>	<b>5200</b>	<b>Lakes</b>	<b>\$1,095,329.00</b>	<b>\$86,682.01</b>	<b>86,682.01</b>	<b>1,008,646.99</b>
		5200-4100	Staff Management/Coordination	74,829.00	6,119.70	6,119.70	68,709.30
		5221-B	(Moody) Diagnostic Study Implementation	275,000.00	72,938.93	72,938.93	202,061.07
		5221-E	(Moody) SWA Implementation	-	-	-	-
		5222-C	(Bone) NE Legacy Wetland Restoration	-	-	-	-
		5222-D	(Bone) SWA Implementation	-	7,191.38	7,191.38	(7,191.38)
		5224-A	(School) Agricultural BMP Implementation	-	-	-	-
		5225-C	(Comfort) Heath Avenue Outlet Stormwater Mgmt.	325,000.00	432.00	432.00	324,568.00
		5225-D	(Comfort) Internal Load Management	-	-	-	-
		5226-D	(Shields) Shoreline Restoration	500.00	-	-	500.00
		5228-B	(Forest) Diagnostic Study Update Implementation	-	-	-	-
		5228-C	(Forest) CR-50 Iron Enhanced Sand Filter	-	-	-	-
		5228-D	(Forest) WJD-6 Implementation (Wetland)	410,000.00	-	-	410,000.00
		5228-F	(Forest) Internal Load Management	10,000.00	-	-	10,000.00
		5229-C	(Comfort) Tax Forfeit Wetland Restoration	-	-	-	-
	<b>5-300</b>	<b>5300</b>	<b>Streams</b>	<b>\$54,943.00</b>	<b>\$2,039.98</b>	<b>\$2,039.98</b>	<b>\$52,903.02</b>
		5300-4100	Staff Management/Coordination	24,943.00	2,039.98	2,039.98	22,903.02
		5341-A	(BBSLC Tributary) Diagnostic Study Implementation	30,000.00	-	-	30,000.00
	<b>5-400</b>	<b>5400</b>	<b>Wetlands</b>	<b>\$16,629.00</b>	<b>\$1,359.96</b>	<b>\$1,359.96</b>	<b>\$15,269.04</b>
		5400-4100	Staff Management/Coordination	16,629.00	1,359.96	\$1,359.96	15,269.04
	<b>5-500</b>	<b>5500</b>	<b>Upland Resources</b>	<b>-</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		5520-B	Natural Resources Inventory & Prioritization	-	-	-	-
	<b>5-600</b>	<b>5600</b>	<b>Groundwater</b>	<b>\$8,314.00</b>	<b>\$679.93</b>	<b>\$679.93</b>	<b>\$7,634.07</b>
		5600-4100	Staff Management/Coordination	8,314.00	679.93	\$679.93	7,634.07
			<b>TOTAL CAPITAL PROJECTS:</b>	<b>\$1,351,730.00</b>	<b>\$102,859.93</b>	<b>\$102,859.93</b>	<b>\$1,248,868.07</b>