July 21, 2025

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, 2025.

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

Sincerely,

REDPATH AND COMPANY, LLC.

Mark C. Gibbs, CPA
Enclosure

Comfort Lake-Forest Lake Watershed District

Interim Financial Statements

June 30, 2025

REDPATH
AND COMPANY

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

COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
FUND BALANCE
6/30/2025

		6/30/2025 Estimated Available Fund Balance
Total District Fund Balance		**$605,216.31**
Restricted for Debt Services	262,084.03	
		(262,084.03)
Restricted for Program & Project Implementation		
Stormwater Impact Funds	95,376.00	
Heath IESF	27,888.54	
Sunrise Headwaters AIG	-	
Washington Co AIS Grant-Watercraft Inspection	-	
Washington Co AIS Grant-Flowering Rush	1,211.50	
Washington Co AIS Grant-Curly Leaf	1,211.50	
Moody Lake Capstone	14,259.20	
July Ave Feedlot	38,440.00	
WJD-6 Western Trib Wetland	53,985.25	
Forest Lake Alum Treatment	29,075.93	
Other Program & Project Implementation	47,589.78	
		(309,037.70)
General Fund Unrestricted Reserves		**$ 34,094.58**

		6/30/2025 Estimated Available Cash Balance
Total Cash (includes reduction for outstanding checks)		**$ 1,844,414.55**
Restricted for Debt Services	262,084.03	
		(262,084.03)
Restricted Cash for Program & Project Implementation		
Stormwater Impact Funds	95,376.00	
Heath IESF	749,500.00	
Sunrise Headwaters AIG	59,000.00	
Washington Co AIS Grant-Watercraft Inspection	-	
Washington Co AIS Grant-Flowering Rush	3,706.75	
Washington Co AIS Grant-Curly Leaf	-	
PRAP Strategic Planning	10,000.00	
Moody Lake Capstone	14,259.20	
July Ave Feedlot	41,720.00	
WJD-6 Western Trib Wetland	53,985.25	
Forest Lake Alum Treatment	30,738.00	
Clean Water Legacy Partners	112,900.00	
Other Program & Project Implementation	21,180.00	
		(1,192,365.20)
Restricted for Other Purposes:		
Accounts Payable	126,227.66	
Escrows/Sureties	105,297.69	
		(231,525.35)
Estimated Available Cash		**$ 158,439.97**
Cash Sources:		
General Fund		34,094.58
Implementation Fund		124,345.39
Estimated Available Cash		**$ 158,439.97**

COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
FUND BALANCE
6/30/2025

	Fund Balance at 12/31/24	Year-to-Date Income/Funds	Year-to-Date Expenditures	**Fund Balance at 6/30/2025**
General Fund	335,205.11	4,809.73	307,981.14	32,033.70
Debt Services	477,764.89	5,683.42	219,303.40	264,144.91
Program & Project Implementation	618,353.91	696,544.89	1,005,861.10	309,037.70
Total District Fund Balance	$1,431,323.91	$707,038.04	$1,533,145.64	$605,216.31

Program & Project Implementation:				
Program & Project Loan Funds	-	-	-	-
Stormwater Impact Funds	95,376.00	-	-	95,376.00
Heath IESF	-	45,798.23	17,909.69	27,888.54
Sunrise Headwaters AIG	-	-	-	-
Washington Co AIS Grant-Watercraft Inspection	-	2,000.00	2,000.00	-
Washington Co AIS Grant-Flowering Rush	-	1,211.50	-	1,211.50
Washington Co AIS Grant-Curly Leaf	-	4,918.25	3,706.75	1,211.50
Moody Lake Capstone	14,259.20	-	-	14,259.20
July Ave Feedlot	41,720.00	-	3,280.00	38,440.00
WJD-6 Western Trib Wetland	53,985.25	-	-	53,985.25
Forest Lake Alum Treatment	30,738.00	-	1,662.07	29,075.93
Other Program & Project Implementation	382,275.46	642,616.91	977,302.59	47,589.78
Total Program & Project Implementation	618,353.91	696,544.89	1,005,861.10	309,037.70

CLFL Watershed District
Balance Sheet
June 30, 2025

ASSETS

Current Assets		
Business Checking-FRB	$142,375.79	
Permit Savings-FRB	214,592.25	
Capital Savings-FRB	1,484,394.73	
Checking-MidWestOne	3,051.78	
Escrows Receivable	27,084.85	
Due from other governments	68,099.22	
Taxes Receivable-Delinquent	27,692.88	
Total Assets		$1,967,291.50

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	$126,227.66	
Deferred Revenue-Escrows	27,084.85	
Escrow Account	105,297.69	
Deferred Revenue	1,065,808.64	
Unavailable Revenue	37,692.98	
Total Liabilities		$1,362,111.82
Capital		
Fund Balance	$1,431,323.91	
Net Income	(826,144.23)	
Total Capital		$605,179.68
Total Liabilities & Capital		$1,967,291.50

Comfort Lake-Forest Lake Watershed District

Treasurer's Report **July 24, 2025**

INCOME for the period	6/1/2025	to	06/30/25				
Source	**Ck. Date**	**Dep Date**	**Amount**	**Description**	**Account**	**Check #**	**Acct #**
Benjamin J and Kristyn M Stephens	06/11/25	06/12/25	1,000.00	Permit 25-008 Deposit	Escrow Account	185	3-002-A-2330
Benjamin J and Kristyn M Stephens	06/11/25	06/12/25	10.00	Permit 25-008 Application Fee	Permit Revenue	185	3-002-A-3400
Glenn A McGregor	06/10/25	06/12/25	55.42	Permit 22-020 overage	Permit Revenue	10852	3-002-A-3400
Forest Lake Sportsmen's Club	06/09/25	06/12/25	1,000.00	Permit 25-009 Deposit	Escrow Account	1014	3-002-A-2330
Forest Lake Sportsmen's Club	06/09/25	06/12/25	10.00	Permit 25-009 Application Fee	Permit Revenue	1014	3-002-A-3400
Board of Water and Soil Resources	06/16/25	06/16/25	112,900.00	Grant: Clean Water Legacy Partners	Grant Income	ACH	5-229-B-3300
Dave Schultz Construction Inc.	06/16/25	06/26/25	1,000.00	Permit 25-010 Deposit	Escrow Account	8675	3-002-A-2330
Dave Schultz Construction Inc.	06/16/25	06/26/25	10.00	Permit 25-010 Application Fee	Permit Revenue	8675	3-002-A-3400
First Resource Bank-Permit Escrow-386	---	06/30/25	397.65	June Interest	Interest Income	ACH	1-000-3700
First Resource Bank-Capitol Savings-831	---	06/30/25	4,371.66	June Interest	Interest Income	ACH	1-000-3700
Total Income for period			**$120,754.73**				

EXPENSES for the period	6/1/2025	to	06/30/25				
Payee	**Inv. Date**	**Pay Date**	**Amount**	**Description**	**Account**	**Check #**	**Acct #**
Austin Adams	07/01/22	08/25/22	($796.17)	21-025 - Closeout	Permits/Sureties Payable	8692 Void	3-002-A-2330
Xcel Energy	10/31/24	11/21/24	(14,052.81)	23-014 - Closeout	Permits/Sureties Payable	9719 Void	3-002-A-2330
Austin Adams	07/01/22	07/24/25	796.17	21-025 - Closeout	Permits/Sureties Payable	9848*	3-002-A-2330
Career Enhancement Options, Inc.	07/15/25	07/24/25	8,863.75	Consultant/Professional Services	Consultant/Professional Services	9849	1-004-4337
Chisago County Children's Water Festiva	07/07/25	07/24/25	500.00	23rd Annual Water Festival	Public Education & Information	9850	3-005-C-4810
Emmons & Olivier Resources, Inc.	07/11/25	07/24/25	64,863.91	Engineering	Engineering	9851	Various
Gosiak Construction, Inc.	07/10/25	07/24/25	607.56	Permit 24-012 closeout	Permits/Sureties Payable	9852	3-002-A-2330
Hallberg Inc.	06/30/25	07/24/25	100.00	Supplies	Supplies - Field	9853	3-010-A-4201
Ryan & Amanda Kelly	07/11/25	07/24/25	500.00	Mini Grant	BMP Cost-Share/Incentive	9854	3-004-B-4780
Reid Larson	07/11/25	07/24/25	8,000.00	Community Water Cost-Share	BMP Cost-Share/Incentive	9855	3-004-B-4780
League of MN Cities Insurance Trust WC	06/30/25	07/24/25	6,278.00	Workers Comp	Insurance & Bonds	9856	1-003-4270
Massopust Appraisals	06/03/25	07/24/25	500.00	Consultants	Consultants	9857	6-000-F-4420
Dan & Kathy Poff	07/11/25	07/24/25	500.00	Mini Grant	BMP Cost-Share/Incentive	9858	3-004-B-4780
Terry & Mary Jo Pohlkamp	07/11/25	07/24/25	7,500.00	Community Water Cost-Share	BMP Cost-Share/Incentive	9859	3-004-B-4780
Regents of the University of MN	07/10/25	07/24/25	105.00	Lab Analysis	Lab Analysis	9860	3-004-B-4713
Smith Partners, PLLP	06/30/25	07/24/25	3,906.00	June Legal Fees	Legal Fees	9861	1-004-4410
Sean Stanek	07/10/25	07/24/25	129.43	Permit 24-011 closeout	Permits/Sureties Payable	9862	3-002-A-2330
Washington Conservation District	06/18/25	07/24/25	1,609.50	BMP Cost-Share/Technical Assistance	Residential cost-share TA	9863	3-004-A-4560
Xcel Energy	10/31/24	07/24/25	14,052.81	23-014 - Closeout	Permits/Sureties Payable	9864*	3-002-A-2330
Total Checks			**$103,963.15**				
June Wages/Taxes/Benefits	06/30/25	06/30/25	$75,257.08	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
HealthPartners	06/30/25	06/30/25	4,210.93	Benefits	Benefits	EFT	1-003-4110
The Lincoln National	06/30/25	06/30/25	325.68	Benefits	Benefits	EFT	1-003-4110
Connexus Energy	06/23/25	06/23/25	407.31	Utilities	Office Supplies	EFT	3-010-A-4300
MIDCO	06/03/25	06/03/25	156.27	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	1-002-4240
Metronet	06/18/25	06/18/25	291.80	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	1-002-4240
Rapid Press	06/17/25	06/17/25	141.00	Printing	Printing	EFT	1-002-4280
Rapid Press	06/17/25	06/17/25	2,997.40	Postage	Postage	EFT	3-005-A-4280
Redpath	06/30/25	06/30/25	5,080.00	CPA/Bookkeeping	CPA/Bookkeeping	EFT	1-004-4330
Rymark	06/27/25	06/27/25	1,646.46	Computer Supplies/Software/IT	Computer Supplies/Software/IT	EFT	1-002-4203
Verizon	06/02/25	06/02/25	160.16	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	3-011-20-B-4240
Verizon	06/02/25	06/02/25	20.02	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	3-003-B-4240
Verizon	06/02/25	06/02/25	40.04	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	3-002-A-4240
Waste Management	06/06/25	06/06/25	3,279.73	Utilities	Utilities	EFT	3-011-20-C-4300

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Xcel Energy	06/11/25	06/11/25	237.62	Utilities	Utilities	EFT	1-002-4300
Xcel Energy	06/13/25	06/13/25	9.33	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Kinney	06/15/25	06/15/25	275.94	Credit Card Expense-Kinney	Various	EFT	Various
Card Services-Eineichner	06/20/25	06/20/25	81.05	Credit Card Expense-Eineichner	Various	EFT	Various
Card Services-Anderson	06/15/25	06/15/25	3,183.87	Credit Card Expense-Anderson	Various	EFT	Various
Total Expenses for period			**$201,764.84**				

Cash Balances	6/1/2025	Income	Outflow	Transfers	6/30/2025
MidWest One Checking Account-446	$3,051.78	-	-	-	$3,051.78
FRB Business Checking-507	155,379.03	-	$291,203.24	344,821.34	208,997.13
FRB Permit Escrow Savings-386	211,109.18	$3,483.07	-	(66,621.34)	147,970.91
FRB Capital Savings-831	1,645,323.07	117,271.66	-	(278,200.00)	1,484,394.73
Total Funds:	**$2,014,863.06**	**$120,754.73**	**$291,203.24**	**$0.00**	**$1,844,414.55**

***Checks 9848 and 9864 are reussues**

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSE-REVENUE RECAP - AS OF JUNE 30, 2025

Budget Category		Budget Item	2025 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE (GENERAL FUND)		**ADMINISTRATION**					
	REVENUE						
		TAX LEVY	$ 291,168.60	$ -	$ -	$ (291,168.60)	0.00%
		TRANSFERS	$ -	$ -	$ -		
		OTHER (INTEREST)	$ 10,000.00	$ 758.97	$ 4,809.73	$ (5,190.27)	48.10%
		TOTAL REVENUE:	**$ 301,168.60**	**$ 758.97**	**$ 4,809.73**	**$ (296,358.87)**	**1.60%**
	EXPENSES						
		GENERAL ADMINISTRATION	$ 519,266.00	$ 48,538.97	$ 307,981.14	$ (211,284.86)	59.31%
		TOTAL EXPENDITURES:	**$ 519,266.00**	**$ 48,538.97**	**$ 307,981.14**	**$ (211,284.86)**	**59.31%**
		REVENUE OVER/(UNDER) EXPENDITURES:	**$ (218,097.40)**	**$ (47,780.00)**	**$ (303,171.41)**	**$ (85,074.01)**	
DEBT SERVICES FUND		**DEBT SERVICES**					
	REVENUE						
		TAX LEVY	$ 350,000.00	$ -	$ -	$ (350,000.00)	0.00%
		OTHER (INTEREST)	$ -	$ 1,028.82	$ 5,683.42	$ 5,683.42	---
		TOTAL REVENUE:	**$ 350,000.00**	**$ 1,028.82**	**$ 5,683.42**	**$ (344,316.58)**	**1.62%**
	EXPENSES						
		DEBT SERVICES FUND	$ 438,608.00	$ -	$ 219,303.40	$ (219,304.60)	50.00%
		TOTAL EXPENDITURES:	**$ 438,608.00**	**$ -**	**$ 219,303.40**	**$ (219,304.60)**	**50.00%**
		REVENUE OVER/(UNDER) EXPENDITURES:	**$ (88,608.00)**	**$ 1,028.82**	**$ (213,619.98)**	**$ (125,011.98)**	
PROGRAMS/PROJECTS (IMPLEMENTATION FUND)		**PROGRAMS/PROJECTS**					
	REVENUE						
		TAX LEVY	$ 1,164,674.40	$ -	$ -	$ (1,164,674.40)	0.00%
		TRANSFERS					
		GRANT REVENUE	$ 663,958.00	$ -	$ 88,490.26	$ (575,467.74)	13.33%
		OTHER (INCLUDE INTEREST/PERMIT FEES)	$ 118,500.00	$ 69,688.28	$ 108,054.63	$ (10,445.37)	91.19%
		TOTAL REVENUE:	**$ 1,947,132.40**	**$ 69,688.28**	**$ 196,544.89**	**$ (1,750,587.51)**	**10.09%**
	LOAN PROCEEDS						
		LOAN	$ 500,000.00	$ -	$ 500,000.00	$ -	100.00%
		TOTAL LOAN PROCEEDS:	**$ 500,000.00**	**$ -**	**$ 500,000.00**	**$ -**	**100.00%**
	EXPENSES						
		PROGRAMS	$ 1,505,683.00	$ 145,650.89	$ 681,484.32	$ (824,198.68)	45.26%
		PROJECTS	$ 714,803.00	$ 23,588.49	$ 192,183.46	$ (522,619.54)	26.89%
		LAND ACQUISITION & MANAGEMENT	$ 173,135.00	$ 2,732.47	$ 132,193.32	$ (40,941.68)	76.35%
		TOTAL EXPENDITURES:	**$ 2,393,621.00**	**$ 171,971.85**	**$ 1,005,861.10**	**$ (1,346,818.22)**	**42.02%**
		REVENUE OVER/(UNDER) EXPENDITURES:	**$ (446,488.60)**	**$ (102,283.57)**	**$ (809,316.21)**	**$ (403,769.29)**	
		NET CHANGE IN CASH BALANCE (includes loan proceeds):	**$ 53,511.40**	**$ (102,283.57)**	**$ (309,316.21)**	**$ (403,769.29)**	
TOTAL		**TOTAL COMFORT LAKE-FOREST LAKE**					
	REVENUE						
		TAX LEVY	$ 1,805,843.00	$ -	$ -	$ (1,805,843.00)	0.00%
		GRANT REVENUE	$ 663,958.00	$ -	$ 88,490.26	$ (575,467.74)	13.33%
		OTHER (INCLUDES INTEREST, LOAN PROCEEDS)	$ 128,500.00	$ 71,476.07	$ 618,547.78	$ (9,952.22)	481.36%
		TOTAL REVENUE:	**$ 2,598,301.00**	**$ 71,476.07**	**$ 707,038.04**	**$ (2,391,262.96)**	**27.21%**
	LOAN PROCEEDS						
		LOAN	$ 500,000.00	$ -	$ 500,000.00	$ -	100.00%
		TOTAL LOAN PROCEEDS:	**$ 500,000.00**	**$ -**	**$ 500,000.00**	**$ -**	**100.00%**
	EXPENSES						
		GENERAL ADMINISTRATION	$ 519,266.00	$ 48,538.97	$ 307,981.14	$ (211,284.86)	59.31%
		DEBT SREVICES FUND	$ 438,608.00	$ -	$ 219,303.40	$ (219,304.60)	50.00%
		PROGRAMS	$ 1,505,683.00	$ 145,650.89	$ 681,484.32	$ (824,198.68)	45.26%
		PROJECTS	$ 714,803.00	$ 23,588.49	$ 192,183.46	$ (522,619.54)	26.89%
		LAND ACQUISITION & MANAGEMENT	$ 18,314.00	$ 2,732.47	$ 132,193.32	$ 113,879.32	721.82%
		TOTAL EXPENDITURES:	**$ 3,196,674.00**	**$ 220,510.82**	**$ 1,533,145.64**	**$ (1,663,528.36)**	**47.96%**
		REVENUE OVER/(UNDER) EXPENDITURES:	**$ (598,374.00)**	**$ (149,034.75)**	**$ (826,107.60)**	**$ (727,734.60)**	
		NET CHANGE IN CASH BALANCE (includes loan proceeds):	**$ (98,373.00)**	**$ (149,034.75)**	**$ (326,107.60)**	**$ (727,734.60)**	

No Assurance Is Provided On These Financial Statements

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 2025

Budget Category	Account Code	Budget Item	2025 Budget	Current Month Expenditures	Year-to-Date Expenditures	2025 Balances	Adjustments	Adjusted Balance
ADMINISTRATIVE (GENERAL FUND)	**1000**	**ADMINISTRATION**	**$ 519,266.00**	**$ 48,538.97**	**$ 307,981.14**	**$ 211,284.86**	**$ -**	**$ 211,284.86**
	1001	BOARD ADMINISTRATION	$ 35,000.00	$ 2,889.00	$ 34,924.25	$ 75.75	$ -	$ 75.75
	1002	GENERAL OFFICE EXPENSES	$ 118,000.00	$ 4,959.80	$ 75,863.18	$ 42,136.82	$ -	$ 42,136.82
	1003	GENERAL ADMINISTRATIVE	$ 234,266.00	$ 19,148.62	$ 103,407.51	$ 130,858.49	$ -	$ 130,858.49
	1004	PROFESSIONAL SERVICES	$ 132,000.00	$ 21,541.55	$ 93,786.20	$ 38,213.80	$ -	$ 38,213.80
DEBT SERVICES FUND	**2000**	**DEBT SERVICES FUND**	**$ 438,608.00**	**$ -**	**$ 219,303.40**	**$ 219,304.60**	**$ -**	**$ 219,304.60**
	2000A	CWP LOAN A PRINCIPAL REPAYMENT	$ 150,000.00	$ -	$ 75,000.00	$ 75,000.00	$ -	$ 75,000.00
	2000B	CWP LOAN B PRINCIPAL REPAYMENT	$ 175,000.00	$ -	$ 87,499.90	$ 87,500.10	$ -	$ 87,500.10
	2000C	CWP LOAN C PRINCIPAL REPAYMENT	$ 113,608.00	$ -	$ 56,803.50	$ 56,804.50	$ -	$ 56,804.50
	2200A	CWP LOAN PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
PROGRAMS (IMPLEMENTATION FUND)	**3000**	**PROGRAMS**	**$ 1,505,683.00**	**$ 145,650.89**	**$ 681,484.32**	**$ 824,198.68**	**$ -**	**$ 824,198.68**
	3000	GENERAL PROGRAM DEVELOPMENT	$ 22,590.00	$ 1,488.30	$ 8,756.30	$ 13,833.70	$ -	$ 13,833.70
	3001	DISTRICT RULES & RULEMAKING	$ -	$ -	$ -	$ -	$ -	$ -
	3002	PERMITTING	$ 321,946.00	$ 19,902.06	$ 130,877.27	$ 191,068.73	$ -	$ 191,068.73
	3003	MONITORING & DATA ASSESSMENT	$ 219,905.00	$ 29,829.64	$ 127,079.28	$ 92,825.72	$ -	$ 92,825.72
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	$ 229,931.00	$ 27,246.76	$ 75,935.54	$ 153,995.46	$ -	$ 153,995.46
	3005	EDUCATION & OUTREACH	$ 196,541.00	$ 12,598.52	$ 64,360.38	$ 132,180.62	$ -	$ 132,180.62
	3006	INTERAGENCY COMMUNUNICATION	$ 48,948.00	$ 3,659.60	$ 20,995.09	$ 27,952.91	$ -	$ 27,952.91
	3007	RESEARCH	$ 12,045.00	$ 744.16	$ 4,378.14	$ 7,666.86	$ -	$ 7,666.86
	3008	MEASUREMENT OF PROGRESS	$ 12,045.00	$ 744.16	$ 4,378.14	$ 7,666.86	$ -	$ 7,666.86
	3009	GRANT RESEARCH & PREPARATION	$ 29,582.00	$ 1,488.30	$ 18,995.55	$ 10,586.45	$ -	$ 10,586.45
	3010	OPERATION & MAINTENANCE	$ 34,045.00	$ 2,154.68	$ 14,980.75	$ 19,064.25	$ -	$ 19,064.25
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	$ 307,060.00	$ 22,082.55	$ 140,449.02	$ 166,610.98	$ -	$ 166,610.98
	3012			$ -	$ -			
	3013	WATERSHED PLANNING & RESILIENCY	$ 71,045.00	$ 23,712.16	$ 70,298.86	$ 746.14	$ -	$ 746.14
PROJECTS (IMPLEMENTATION FUND)	**5000**	**PROJECTS**	**$ 714,803.00**	**$ 23,588.49**	**$ 192,183.46**	**$ 522,619.54**	**$ -**	**$ 522,619.54**
	5000	GENERAL PROJECT DEVELOPMENT	$ 97,315.00	$ 12,477.32	$ 87,197.88	$ 10,117.12	$ -	$ 10,117.12
	5100	FLOODPLAIN	$ 38,135.00	$ 2,232.47	$ 13,134.45	$ 25,000.55	$ -	$ 25,000.55
	5200	LAKES	$ 579,353.00	$ 8,878.70	$ 91,851.13	$ 487,501.87	$ -	$ 487,501.87
	5300	STREAMS	$ -	$ -	$ -	$ -	$ -	$ -
	5400	WETLANDS	$ -	$ -	$ -	$ -	$ -	$ -
	5500	UPLAND RESOURCES	$ -	$ -	$ -	$ -	$ -	$ -
	5600	GROUNDWATER	$ -	$ -	$ -	$ -	$ -	$ -
	5920		$ -	$ -	$ -	$ -	$ -	$ -
LAND ACQUISITION & MANAGEMENT	**6000**	**LAND ACQUISITION & MANAGEMENT**	**$ 173,135.00**	**$ 2,732.47**	**$ 132,193.32**	**$ 40,941.68**	**$ -**	**$ (3,287.28)**
	6000	GENERAL DEVLOPMENT	$ 173,135.00	$ 2,732.47	$ 132,193.32	$ 40,941.68	$ -	$ (3,287.28)
TOTALS:			**$ 3,351,495.00**	**$ 220,510.82**	**$ 1,533,145.64**	**$ 1,818,349.36**	**$ -**	**$ 1,774,120.40**

No Assurance Is Provided On These Financial Statements

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT

EXPENSES AS OF JUNE 30, 2025

Budget Category	Account Code	Budget Item	2025 Budget	Current Month Expenditures	Year-to-Date Expenditures	2025 Balance	Adjustments	Adjusted Balance
BOARD ADMINISTRATION	**1-001**	**Board Administration**	**$ 35,000.00**	**$ 2,889.00**	**$ 34,924.25**	**$ 75.75**	**$ -**	**$ 75.75**
	1-001-4000	Managers Per Diem	$ 30,000.00	$ 2,875.00	$ 33,010.72	$ (3,010.72)		$ (3,010.72)
	1-001-4010	Manager Expenses	$ 2,500.00	$ 14.00	$ 1,743.30	$ 756.70		$ 756.70
	1-001-4265	Managers Training/Conferences	$ 2,500.00	$ -	$ 170.23	$ 2,329.77		$ 2,329.77
GENERAL OFFICE EXPENSES	**1-002**	**General Office Expenses**	**$ 118,000.00**	**$ 4,959.80**	**$ 75,863.18**	**$ 42,136.82**	**$ -**	**$ 42,136.82**
	1-002-4240	Cell Phone/office phone/internet/Web Hosting	$ 11,000.00	$ 893.07	$ 5,209.65	$ 5,790.35		$ 5,790.35
	1-002-4203	Computer Supplies/Software/IT Support	$ 30,000.00	$ 1,646.46	$ 20,514.15	$ 9,485.85		$ 9,485.85
	1-002-4208	Printing	$ -	$ 141.00	$ 141.00	$ (141.00)		$ (141.00)
	1-002-4635	Copier (lease)	$ 3,000.00	$ -	$ 1,109.24	$ 1,890.76		$ 1,890.76
	1-002-4200	General Office/Meeting Supplies	$ 2,000.00	$ 186.71	$ 2,064.23	$ (64.23)		$ (64.23)
	1-002-4245	Dues/Fees/subscriptions	$ 1,000.00	$ -	$ 1,515.92	$ (515.92)		$ (515.92)
	1-002-4265	Conferences & Workshops/Staff Training & Education	$ 10,000.00	$ 405.94	$ 4,059.98	$ 5,940.02		$ 5,940.02
	1-002-4320	Staff Expenses/Travel (Mileage)	$ 2,000.00	$ -	$ 1,525.38	$ 474.62		$ 474.62
	1-002-4280	Postage	$ 400.00	$ 73.00	$ 219.00	$ 181.00		$ 181.00
	1-002-4290	Notices	$ 100.00	$ -	$ 63.00	$ 37.00		$ 37.00
	1-002-4210	Office Space (Rent)	$ 46,000.00	$ -	$ 32,341.19	$ 13,658.81		$ 13,658.81
	1-002-4220	Office Improvements/Furniture & Fixtures	$ 500.00	$ -	$ -	$ 500.00		$ 500.00
	1-002-4300	Utilities/Office Upkeep	$ 12,000.00	$ 1,613.62	$ 7,100.44	$ 4,899.56		$ 4,899.56
GENERAL ADMINISTRATION	**1-003**	**General Administration**	**$ 234,266.00**	**$ 19,148.62**	**$ 103,407.51**	**$ 130,858.49**	**$ -**	**$ 130,858.49**
	1-003-4100	Salary/Benefits General Admin	$ 187,766.00	$ 12,870.62	$ 70,859.51	$ 116,906.49		$ 116,906.49
	1-003-4330	Annual Audit	$ 14,000.00	$ -	$ 7,578.00	$ 6,422.00	-	$ 6,422.00
	1-003-4245	MAWD Dues	$ 7,500.00	$ -	$ 7,500.00	$ -		$ -
	1-003-4270	Insurance (LMCIT & Workers Comp)	$ 25,000.00	$ 6,278.00	$ 17,470.00	$ 7,530.00		$ 7,530.00
PROFESSIONAL SERVICES	**1-004**	**Professional Services**	**$ 132,000.00**	**$ 21,541.55**	**$ 93,786.20**	**$ 38,213.80**	**$ -**	**$ 38,213.80**
	1-004-4330	CPA/bookkeeping	$ 47,000.00	$ 5,279.60	$ 42,014.35	$ 4,985.65		$ 4,985.65
	1-004-4337	Consultant/Professional Services	$ 35,000.00	$ 8,863.75	$ 23,362.65	$ 11,637.35		$ 11,637.35
	1-004-4500	Consulting Engineer	$ 10,000.00	$ 4,385.00	$ 8,885.00	$ 1,115.00		$ 1,115.00
	1-004-4410	Legal	$ 40,000.00	$ 3,013.20	$ 19,524.20	$ 20,475.80		$ 20,475.80
		TOTAL ADMINISTRATION	**$ 519,266.00**	**$ 48,538.97**	**$ 307,981.14**	**$ 211,284.86**	**$ -**	**$ 211,284.86**

No Assurance Is Provided On These Financial Statements

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 2025

Budget Category	Account Code	Budget Item	2025 Budget	Current Month Expenditures	Year-to-Date Expenditures	2025 Balance	Adjustments	Adjusted Balance
DEBT SERVICES FUND	**2-000**	**Debt Services Fund**	**$ 438,608.00**	**$ -**	**$ 219,303.40**	**$ 219,304.60**	**$ -**	**$ 219,304.60**
	2-000-A	CWP Loan A Principal Repayment	$ 150,000.00	$ -	$ 75,000.00	$ 75,000.00	$ -	$ 75,000.00
	2-000-B	CWP Loan B Principal Repayment	$ 175,000.00	$ -	$ 87,499.90	$ 87,500.10	$ -	$ 87,500.10
	2-000-C	CWP Loan C Principal + Interest Repayment	$ 113,608.00	$ -	$ 56,803.50	$ 56,804.50	$ -	$ 56,804.50
	2-000-D	CWP Loan D Principal + Interest Repayment	$ -	$ -	$ -	$ -	$ -	$ -
		TOTAL DEBT SERVICES	**$ 438,608.00**	**$ -**	**$ 219,303.40**	**$ 219,304.60**	**$ -**	**$ 219,304.60**

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 2025

Budget Category	Account Code	Budget Item	2025 Budget	Current Month Expenditures	Year-to-Date Expenditures	2025 Balance	Adjustments	Adjusted Balance
GENERAL PROGRAM DEVELOPMENT	**3-000**	**General Program Developoment**	**$ 22,590.00**	**$ 1,488.30**	**$ 8,756.30**	**$ 13,833.70**	**$ -**	**$ 13,833.70**
	3-000-4100	Staff Management/Coordination	$ 22,090.00	$ 1,488.30	$ 8,756.30	$ 13,333.70		$ 13,333.70
	3-000-A	General Program Developoment	$ 500.00	$ -	$ -	$ 500.00		$ 500.00
PERMITTING	**3-002**	**Permitting**	**$ 321,946.00**	**$ 19,902.06**	**$ 130,877.27**	**$ 191,068.73**	**$ -**	**$ 191,068.73**
	3-002-4100	Staff Management/Coordination	$ 231,946.00	$ 15,627.24	$ 91,941.50	$ 140,004.50		$ 140,004.50
	3-002-A	Ongoing Initiatives	$ 90,000.00	$ 4,274.82	$ 38,935.77	$ 51,064.23		$ 51,064.23
	3-002-B	Volume Banking Program Oversight	$ -	$ -	$ -	$ -		$ -
	3-002-C	Wetland Banking Program Oversight	$ -	$ -	$ -	$ -		$ -
					$ -			
MONITORING & DATA ASSESSMENT	**3-003**	**Monitoring & Data Assessment**	**$ 219,905.00**	**$ 29,829.64**	**$ 127,079.28**	**$ 92,825.72**	**$ -**	**$ 92,825.72**
	3-003-4100	Staff Management/Coordination	$ 99,405.00	$ 6,697.37	$ 39,403.34	$ 60,001.66		$ 60,001.66
	3-003-A	Ongoing Initiatives	$ 27,000.00	$ 1,322.08	$ 2,941.66	$ 24,058.34		$ 24,058.34
	3-003-B	Stream Monitoring	$ 80,000.00	$ 21,810.19	$ 84,398.16	$ (4,398.16)		$ (4,398.16)
	3-003-C	Lake Monitoring	$ 13,500.00	$ -	$ 336.12	$ 13,163.88		$ 13,163.88
	3-003-D	Wetland Monitoring	$ -	$ -	$ -	$ -		$ -
	3-003-E	Groundwater Monitoring	$ -	$ -	$ -	$ -		$ -
NON-POINT SOURCE POLLUTION ABATEMENT (COST-SHARE)	**3-004**	**Non-Point Source Pollution Abatement Grant (Cost-Share)**	**$ 229,931.00**	**$ 27,246.76**	**$ 75,935.54**	**$ 153,995.46**	**$ -**	**$ 153,995.46**
	3-004-4100	Staff Management/Coordination	$ 132,541.00	$ 8,929.89	$ 52,538.18	$ 80,002.82		$ 80,002.82
	3-004-A	Ongoing Initiatives	$ 25,000.00	$ 1,706.27	$ 5,818.06	$ 19,181.94		$ 19,181.94
	3-004-B	Residential Landowner Grant	$ 60,000.00	$ 16,610.60	$ 17,479.30	$ 42,520.70		$ 42,520.70
	3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	$ 12,390.00	$ -	$ 100.00	$ 12,290.00		$ 12,290.00
	3-004-D	Commercial/Community Grant	$ -	$ -	$ -	$ -		$ -
	3004-E	Municipal Stormwater Remediation Program	$ -	$ -	$ -	$ -		$ -
EDUCATION & OUTREACH	**3-005**	**Education and Outreach**	**$ 196,541.00**	**$ 12,598.52**	**$ 64,360.38**	**$ 132,180.62**	**$ -**	**$ 132,180.62**
	3-005-4100	Staff Management/Coordination	$ 132,541.00	$ 8,929.89	$ 52,538.18	$ 80,002.82		$ 80,002.82
	3-005-A	Ongoing initiatives / EMWREP participation	$ 52,000.00	$ 3,168.63	$ 11,322.20	$ 40,677.80		$ 40,677.80
	3-005-B	Standard Project Signage	$ 10,000.00	$ -	$ -	$ 10,000.00		$ 10,000.00
	3-005-C	Local student engagement/Chisago Co Children's Water Festival	$ 2,000.00	$ 500.00	$ 500.00	$ 1,500.00		$ 1,500.00
INTERAGENCY COMMUNICATION	**3-006**	**Interagency Communication**	**$ 48,948.00**	**$ 3,659.60**	**$ 20,995.09**	**$ 27,952.91**	**$ -**	**$ 27,952.91**
	3-006-4100	Staff Management/Coordination	$ 44,180.00	$ 2,976.58	$ 17,512.57	$ 26,667.43		$ 26,667.43
	3-006-A	Ongoing Initiatives (Miscellaneous Projects)	$ -	$ 48.02	$ 1,057.52	$ (1,057.52)		$ (1,057.52)
	3-006-B	Modeling (H&H Model Update)	$ -	$ -	$ -	$ -		$ -
	3-006-C	Geographic Information Systems (GIS)	$ 2,200.00	$ -	$ 437.50	$ 1,762.50		$ 1,762.50
	3-006-D	District Web Mapper	$ 2,568.00	$ 635.00	$ 1,987.50	$ 580.50		$ 580.50
	3-006-E	Boundary Review	$ -	$ -	$ -	$ -		$ -

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 2025

Budget Category	Account Code	Budget Item	2025 Budget	Current Month Expenditures	Year-to-Date Expenditures	2025 Balance	Adjustments	Adjusted Balance
RESEARCH	**3-007**	**Research**	**$ 12,045.00**	**$ 744.16**	**$ 4,378.14**	**$ 7,666.86**	**$ -**	**$ 7,666.86**
	3-007-4100	Staff Management/Coordination	$ 11,045.00	$ 744.16	$ 4,378.14	$ 6,666.86		$ 6,666.86
	3-007-A	Ongoing Initiatives	$ 1,000.00	$ -	$ -	$ 1,000.00		$ 1,000.00
MEASUREMENT OF PROGRESS	**3-008**	**Measurement of Progress**	**$ 12,045.00**	**$ 744.16**	**$ 4,378.14**	**$ 7,666.86**	**$ -**	**$ 7,666.86**
	3-008-4100	Staff Management/Coordination	$ 11,045.00	$ 744.16	$ 4,378.14	$ 6,666.86		$ 6,666.86
	3-008-A	Ongoing Initiatives	$ 1,000.00	$ -	$ -	$ 1,000.00		$ 1,000.00
GRANT RESEARCH & PREPARATION	**3-009**	**Grant Research & Preparation**	**$ 29,582.00**	**$ 1,488.30**	**$ 18,995.55**	**$ 10,586.45**	**$ -**	**$ 10,586.45**
	3-009-4100	Staff Management/Coordination	$ 22,090.00	$ 1,488.30	$ 8,756.30	$ 13,333.70		$ 13,333.70
	3-009-A	Ongoing Initiatives	$ 7,492.00	$ -	$ 10,239.25	$ (2,747.25)		$ (2,747.25)
OPERATIONS & MAINTENANCE	**3-010**	**Operations & Maintenance**	**$ 34,045.00**	**$ 2,154.68**	**$ 14,980.75**	**$ 19,064.25**	**$ -**	**$ 19,064.25**
	3-010-4100	Staff Management/Coordination	$ 11,045.00	$ 744.16	$ 4,378.14	$ 6,666.86		$ 6,666.86
	3-010-A	Ongoing Initiatives	$ 13,000.00	$ 1,358.84	$ 10,550.93	$ 2,449.07		$ 2,449.07
	3-010-B	Annual Recurring Operations & Maintenance	$ 10,000.00	$ 51.68	$ 51.68	$ 9,948.32		$ 9,948.32
	3-010-C	Unplanned Major Maintenance	$ -	$ -	$ -	$ -		$ -
AIS PREVENTION & MANAGEMENT	**3-011**	**Aquatic Invasive Species (AIS) Prevention & Management**	**$ 307,060.00**	**$ 22,082.55**	**$ 140,449.02**	**$ 166,610.98**	**$ -**	**$ 166,610.98**
	3-011-4100	Staff Management/Coordination	$ 88,360.00	$ 5,953.21	$ 35,025.20	$ 53,334.80		$ 53,334.80
	3-011-20-A	(District-Wide) Comprehensive Plan and Policy Development	$ 1,500.00	$ -	$ 189.86	$ 1,310.14		$ 1,310.14
	3-011-20-B	(District-Wide) Watercraft Inspections	$ 83,500.00	$ 12,831.20	$ 21,096.01	$ 62,403.99		$ 62,403.99
	3-011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	$ 5,000.00	$ 3,279.73	$ 4,135.34	$ 864.66		$ 864.66
	3-011-20-D	(District-Wide) AIS Early Detection and Rapid Response	$ -	$ 18.41	$ 18.41	$ (18.41)		$ (18.41)
	3-011-20-E	(District-Wide) Invasive Species Control Pilot Projects	$ -	$ -	$ -	$ -		$ -
	3-011-21-F	(Moody) Point-Intercept Macrophyte Survey	$ -	$ -	$ -	$ -		$ -
	3-011-21-G	(Moody) AIS Management	$ 2,000.00	$ -	$ -	$ 2,000.00		$ 2,000.00
	3-011-22-F	(Bone) Point-Intercept Macrophyte Survey	$ -	$ -	$ -	$ -		$ -
	3-011-22-G	(Bone) AIS Management	$ 5,500.00	$ -	$ 1,119.96	$ 4,380.04		$ 4,380.04
	3-011-26-G	(Shields) AIS Management	$ 2,000.00	$ -	$ -	$ 2,000.00		$ 2,000.00
	3-011-26-H	(Shields) Common Carp Management	$ -	$ -	$ -	$ -		$ -
	3-011-27-F	(Keewahtin) Point-Intercept Macrophyte Survey	$ 2,500.00	$ -	$ -	$ 2,500.00		$ 2,500.00
	3-011-27-G	(Keewahtin) AIS Management	$ 1,200.00	$ -	$ -	$ 1,200.00		$ 1,200.00
	3-011-28-F	(Forest) Point-Intercept Macrophyte Survey	$ -	$ -	$ -	$ -		$ -
	3-011-28-G	(Forest) AIS Managaement	$ 110,000.00	$ -	$ 78,864.24	$ 31,135.76		$ 31,135.76
	3-011-28-H	(Forest) Common Carp Management	$ -	$ -	$ -	$ -		$ -
	3-011-29-G	(Comfort) AIS Management	$ 5,500.00	$ -	$ -	$ 5,500.00		$ 5,500.00

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 2025

Budget Category	Account Code	Budget Item	2025 Budget	Current Month Expenditures	Year-to-Date Expenditures	2025 Balance	Adjustments	Adjusted Balance
WATERSHED PLANNING & RESILIENCY	**3-013**	**Watershed Planning & Resiliency**	**$ 71,045.00**	**$ 23,712.16**	**$ 70,298.86**	**$ 746.14**	**$ -**	**$ 746.14**
	3-013-4100	Staff Management/Coordination	$ 11,045.00	$ 744.16	$ 4,378.14	$ 6,666.86		$ 6,666.86
	3-013-A	Vulnerability Assessment	$ 10,000.00	$ -	$ -	$ 10,000.00		$ 10,000.00
	3-013-B	Vulnerability Assessment	$ 50,000.00	$ 22,968.00	$ 65,920.72	$ (15,920.72)		$ (15,920.72)
	3-013-C	Emergency Response Plan	$ -	$ -	$ -	$ -		$ -
		TOTAL PROGRAMS	**$ 1,505,683.00**	**$ 145,650.89**	**$ 681,484.32**	**$ 824,198.68**	**$ -**	**$ 824,198.68**

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COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF JUNE 30, 2025

Budget Category	Account Code	Budget Item	2025 Budget	Current Month Expenditures	Year-to-Date Expenditures	2025 Balance	Adjustments	Adjusted Balance
GENERAL PROJECT DEVELOPMENT	**5-000**	**General Project Development**	**$ 97,315.00**	**$ 12,477.32**	**$ 87,197.88**	**$ 10,117.12**	**$ -**	**$ 10,117.12**
	5-000	Staff Management/Coordination	$ 77,315.00	$ 5,209.07	$ 30,653.48	$ 46,661.52	-	$ 46,661.52
	5-000-A	Consultants and Expenses	$ 20,000.00	$ 7,268.25	$ 56,544.40	$ (36,544.40)	-	$ (36,544.40)
FLOODPLAIN	**5-100**	**FLOODPLAIN**	**$ 38,135.00**	**$ 2,232.47**	**$ 13,134.45**	**$ 25,000.55**	**$ -**	**$ 25,000.55**
	5-100-4100	Staff Management/Coordination	$ 33,135.00	$ 2,232.47	$ 13,134.45	$ 20,000.55	-	$ 20,000.55
	5-120-A	Volume Control Facility Implementation	$ 5,000.00	$ -	$ -	$ 5,000.00		$ 5,000.00
	5-120-B	Greenway Corridor Visioning & Assessment	$ -	$ -	$ -	$ -		$ -
	5-120-C	Floodplain/Greenway Implementation	$ -	$ -	$ -	$ -		$ -
LAKES	**5-200**	**Lakes**	**$ 579,353.00**	**$ 8,878.70**	**$ 91,851.13**	**$ 487,501.87**	**$ -**	**$ 487,501.87**
	5-200-4100	Staff Management/Coordination	$ 77,315.00	$ 5,209.02	$ 30,647.10	$ 46,667.90	-	$ 46,667.90
	5-222-C	(Bone) NE Legacy Wetland Restoration	$ -	$ -	$ -	$ -		$ -
	5-222-D	(Bone) SWA Implementation	$ -	$ -	$ -	$ -		$ -
	5-223-A	(Birch) Agricultural BMP Implementation	$ 1,000.00	$ -	$ -	$ 1,000.00		$ 1,000.00
	5-224-A	(School) Agricultural BMP Implementation	$ 49,500.00	$ -	$ 3,280.00	$ 46,220.00		$ 46,220.00
	5-225-B	(Little Comfort) Diagnostic Study Implementation	$ -	$ -	$ -	$ -		$ -
	5-225-C	(Little Comfort) Heath Avenue IESF	$ 62,000.00	$ 938.25	$ 18,875.03	$ 43,124.97		$ 43,124.97
	5-225-D	(Little Comfort) Internal Load Management	$ -	$ -	$ -	$ -		$ -
	5-226-D	(Shields) Shoreline Restoration	$ -	$ -	$ -	$ -		$ -
	5-228-B	(Forest) Diagnostic Study Update Implementation	$ -	$ -	$ -	$ -		$ -
	5-228-C	(Forest) CR-50 Iron Enhanced Sand Filter	$ -	$ -	$ -	$ -		$ -
	5-228-D	(Forest) WJD-6 Implementation (Wetland)	$ -	$ -	$ -	$ -		$ -
	5-228-F	(Forest) Internal Load Management	$ 317,538.00	$ 2,731.43	$ 4,393.50	$ 313,144.50		$ 313,144.50
	5-228-G	(Forest) Shoreline Restoration (Public Properties)	$ 13,000.00	$ -	$ 34,655.50	$ (21,655.50)		$ (21,655.50)
	5-229-A	(Comfort) Diagnostic Study Update	$ 59,000.00	$ -	$ -	$ 59,000.00		$ 59,000.00
		TOTAL PROJECTS	**$ 714,803.00**	**$ 23,588.49**	**$ 192,183.46**	**$ 522,619.54**	**$ -**	**$ 522,619.54**

Budget Category	Account Code	Budget Item	2025 Budget	Current Month Expenditures	Year-to-Date Expenditures	2025 Balance	Adjustments	Adjusted Balance
LAND ACQUISITION & MANAGEMENT	**6-000**	**Land Acquisition & Management**	**$ 173,135.00**	**$ 2,732.47**	**$ 132,193.32**	**$ 40,941.68**	**$ -**	**$ (3,287.28)**
	6-000-4100	Staff Management/Coordination	$ 33,135.00	$ 2,232.47	$ 13,134.45	$ 20,000.55	-	$ 20,000.55
	6-000-A	Ongoing Initiatives & New Acquisition Investigations	$ 10,000.00	$ -	$ 132.07	$ 9,867.93	-	$ 9,867.93
	6-000-F	Southern Bone Lake	$ -	$ 500.00	$ 11,000.00	$ (11,000.00)	-	$ (11,000.00)
	6-000-G	Heath Ave Iron Enhanced Sand Filter	$ 130,000.00	$ -	$ 107,926.80	$ 22,073.20	-	$ 22,073.20
		TOTAL LAND ACQUISITION & MANAGEMENT	**$ 173,135.00**	**$ 2,732.47**	**$ 132,193.32**	**$ 40,941.68**	**$ -**	**$ (3,287.28)**