



October 17, 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 nine months ending September 30, 2025.

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, 2025



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
9/30/2025

		9/30/2025 Estimated Available Fund Balance
Total District Fund Balance		\$802,464.35
Restricted for Debt Services	<u>474,758.75</u>	(474,758.75)
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	10,832.89	
July Ave Feedlot	41,720.00	
WJD-6 Western Trib Wetland	53,985.25	
Forest Lake Alum Treatment	-	
Other Program & Project Implementation	<u>(56,443.31)</u>	
		<u>(175,782.37)</u>
General Fund Unrestricted Reserves		<u><u>\$151,923.23</u></u>

		9/30/2025 Estimated Available Cash Balance
Total Cash (includes reduction for outstanding checks)		\$ 2,248,989.91
Restricted for Debt Services	<u>474,758.75</u>	(474,758.75)
Restricted Cash for Program & Project Implementation		
Stormwater Impact Funds	95,376.00	
Heath IESF	734,817.00	
Sunrise Headwaters AIG	51,035.00	
Washington Co AIS Grant-Watercraft Inspection	-	
Washington Co AIS Grant-Flowering Rush	-	
Washington Co AIS Grant-Curly Leaf	-	
PRAP Strategic Planning	-	
Moody Lake Capstone	10,832.89	
July Ave Feedlot	41,720.00	
WJD-6 Western Trib Wetland	53,985.25	
Forest Lake Alum Treatment	-	
Clean Water Legacy Partners	112,900.00	
Other Program & Project Implementation	<u>1,000.00</u>	
		(1,101,666.14)
Restricted for Other Purposes:		
Accounts Payable	362,983.71	
Escrows/Sureties	<u>146,351.39</u>	
		<u>(509,335.10)</u>
Estimated Available Cash		<u><u>\$ 163,229.92</u></u>
Cash Sources:		
General Fund		151,923.23
Implementation Fund		11,306.69
Estimated Available Cash		<u><u>\$ 163,229.92</u></u>

COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
FUND BALANCE
9/30/2025

	Fund Balance at 12/31/24	Year-to-Date Income/Funds	Year-to-Date Expenditures	Fund Balance at 9/30/2025
General Fund	335,205.11	273,953.66	457,235.54	151,923.23
Debt Services	477,764.89	216,297.26	219,303.40	474,758.75
Program & Project Implementation	618,353.91	1,309,025.81	1,751,597.35	175,782.37
Total District Fund Balance	<u>\$1,431,323.91</u>	<u>\$1,799,276.73</u>	<u>\$2,428,136.29</u>	<u>\$802,464.35</u>

Program & Project Implementation:

Program & Project Loan Funds	-	-	-	-
Stormwater Impact Funds	95,376.00	-	-	95,376.00
Heath IESF	-	60,481.23	32,592.69	27,888.54
Sunrise Headwaters AIG	-	7,965.00	7,965.00	-
Washington Co AIS Grant-Watercraft Inspection	-	2,000.00	2,000.00	-
Washington Co AIS Grant-Flowering Rust	-	4,918.25	3,706.75	1,211.50
Washington Co AIS Grant-Curly Leaf	-	4,918.25	3,706.75	1,211.50
Moody Lake Capstone	14,259.20	-	3,426.31	10,832.89
July Ave Feedlot	41,720.00	-	-	41,720.00
WJD-6 Western Trib Wetland	53,985.25	-	-	53,985.25
Forest Lake Alum Treatment	30,738.00	-	30,738.00	-
PRAP Strategic Planning	-	10,000.00	10,000.00	-
Other Program & Project Implementation	382,275.46	1,218,743.08	1,657,461.85	(56,443.31)
Total Program & Project Implementation	<u>618,353.91</u>	<u>1,309,025.81</u>	<u>1,751,597.35</u>	<u>175,782.37</u>

CLFL Watershed District
Balance Sheet
September 30, 2025

ASSETS

Current Assets		
Business Checking-FRB	\$211,162.36	
Permit Savings-FRB	196,754.16	
Capital Savings-FRB	1,838,021.61	
Checking-MidWestOne	3,051.78	
Escrows Receivable	27,084.85	
Due from other governments	68,099.22	
Taxes Receivable-Delinquent	<u>27,692.88</u>	
Total Assets		<u><u>\$2,371,866.86</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$362,983.71	
Deferred Revenue-Escrows	27,084.85	
Escrow Account	146,351.39	
Deferred Revenue	995,289.58	
Unavailable Revenue	<u>37,692.98</u>	
Total Liabilities		<u>\$1,569,402.51</u>
Capital		
Fund Balance	\$1,431,323.91	
Net Income	<u>(628,859.56)</u>	
Total Capital		<u>\$802,464.35</u>
Total Liabilities & Capital		<u><u>\$2,371,866.86</u></u>

Comfort Lake-Forest Lake Watershed District
Treasurer's Report
October 23, 2025

INCOME for the period		9/1/2025	to	09/30/25			
Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
PMI Homes, Inc.	09/02/25	09/11/25	\$1,000.00	Permit 25-021 Deposit	Escrow Account	16498	3-002-A-2330
PMI Homes, Inc.	09/02/25	09/11/25	10.00	Permit 25-021 Application Fee	Permit Revenue	16498	3-002-A-3400
D.C. Contracting, LLC	09/25/25	09/29/25	1,000.00	Permit 25-022 Deposit	Escrow Account	8727	3-002-A-2330
D.C. Contracting, LLC	09/25/25	09/29/25	10.00	Permit 25-022 Application Fee	Permit Revenue	8727	3-002-A-3400
Dealer Rentals, LLC	09/24/25	09/29/25	4,250.00	Permit 25-023 Deposit	Escrow Account	5982	3-002-A-2330
Dealer Rentals, LLC	09/24/25	09/29/25	10.00	Permit 25-023 Application Fee	Permit Revenue	5982	3-002-A-3400
First Resource Bank-Permit Escrow-386	---	09/30/25	510.48	September Interest	Interest Income	ACH	1-000-3700
First Resource Bank-Capitol Savings-831	---	09/30/25	5,188.82	September Interest	Interest Income	ACH	1-000-3700

Total Income for period **\$11,979.30**

EXPENSES for the period		9/1/2025	to	09/30/25			
Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Breingan AG, LLC	09/21/25	10/23/25	\$410.00	Supplies-Field	Supplies-Field	9894	5-221-B-4201
Career Enhancement Options, Inc.	10/08/25	10/23/25	6,416.25	Consultant/Professional Services	Consultant/Professional Services	9895	1-004-4337
Emmons & Olivier Resources, Inc.	10/08/25	10/23/25	36,242.25	Engineering	Engineering	9896	Various
Moore Engineering, Inc.	10/03/25	10/23/25	4,176.00	Professional Services	Professional Services	9897	3-005-A-4335
Steve Plaisance	10/09/25	10/23/25	500.00	Mini Grant Closeout	BMP Cost-Share/Incentive	9898	3-004-B-4780
PLM Lake & Land Management Corp.	10/01/25	10/23/25	1,815.00	Flowering Rush	Professional Services	9899	3-011-28-G-4335
Prairie Restoration, Inc.	09/26/25	10/23/25	845.00	Supplies-Field	Supplies-Field	9900	5-221-B-4201
Smith Partners, PLLP	09/30/25	10/23/25	5,100.29	September Legal Fees	Legal Fees	9901	1-004-4410
Solitude Lake Management, LLC.	10/08/25	10/23/25	297,294.00	Contracted Services	Contracted Services	9902	5-228-F-4337
Washington Conservation District	09/18/25	10/23/25	355.50	Residential cost-share TA	BMP Cost-Share/Technical Assist.	9903	3-004-A-4560

Total Checks **\$353,154.29**

September Wages/Taxes/Benefits	09/30/25	09/30/25	\$102,078.90	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Connexus Energy	09/22/25	09/22/25	191.82	Utilities	Office Supplies	EFT	3-010-A-4300
Forest Lake Printing + Promotions	09/26/25	09/26/25	445.58	Meeting Supplies/Expense	Meeting Supplies/Expense	EFT	3-005-A-4205
HealthPartners	09/29/25	09/29/25	6,732.85	Benefits	Benefits	EFT	1-003-4110
The Lincoln National	09/03/25	09/03/25	325.68	Benefits	Benefits	EFT	1-003-4110
LRS Portable Bathrooms	09/24/25	09/24/25	178.82	Utilities	Utilities	EFT	3-011-20-C-4337
Metronet	09/17/25	09/17/25	291.44	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	1-002-4240
MIDCO	09/02/25	09/02/25	156.27	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	1-002-4240
MNL	09/23/25	09/23/25	5,862.68	Supplies-Field	Supplies-Field	EFT	5-221-B-4201
Pinnacle	09/24/25	09/24/25	192.50	Computer Supplies/Software/IT	Computer Supplies/Software/IT	EFT	3-005-A-4203
Pinnacle	09/23/25	09/23/25	99.00	Computer Supplies/Software/IT	Computer Supplies/Software/IT	EFT	3-005-A-4203
Rapid Press	09/29/25	09/29/25	284.00	Printing	Printing	EFT	3-011-28-G-4208
Redpath	09/29/25	09/29/25	9,400.00	CPA/Bookkeeping	CPA/Bookkeeping	EFT	1-004-4330
Rymark	09/29/25	09/29/25	1,634.57	Computer Supplies/Software/IT	Computer Supplies/Software/IT	EFT	1-002-4203
SFM	09/03/25	09/03/25	309.00	Insurance & Bonds	Insurance & Bonds	EFT	1-003-4270
Verizon	09/02/25	09/02/25	160.16	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	3-011-20-B-4240
Verizon	09/02/25	09/02/25	20.02	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	3-003-B-4240
Verizon	09/02/25	09/02/25	40.04	Cell Phone/Office Phone/Internet	Cell Phone/Office Phone/Internet	EFT	3-002-A-4240
Xcel Energy	09/08/25	09/08/25	441.13	Utilities	Utilities	EFT	1-002-4300
Xcel Energy	09/12/25	09/12/25	9.33	Utilities	Utilities	EFT	3-010-A-4300
Card Services-Kinney	09/20/25	09/20/25	449.01	Credit Card Expense-Kinney	Various	EFT	Various
Card Services-Eineichner	09/20/25	09/20/25	3,102.80	Credit Card Expense-Eineichner	Various	EFT	Various
Card Services-Anderson	09/20/25	09/20/25	6,277.61	Credit Card Expense-Anderson	Various	EFT	Various

Total Expenses for period **\$491,837.50**

Cash Balances	9/1/2025	Income	Outflow	Transfers	9/30/2025
MidWest One Checking Account-446	\$3,051.78	-	-	-	\$3,051.78
FRB Business Checking-507	350,084.20	-	\$229,421.84	\$90,500.00	211,162.36
FRB Permit Escrow Savings-386	189,963.68	\$6,790.48	-	-	196,754.16
FRB Capital Savings-831	1,923,332.79	5,188.82	-	(90,500.00)	1,838,021.61
Total Funds:	\$2,466,432.45	\$11,979.30	\$229,421.84	\$0.00	\$2,248,989.91

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSE-REVENUE RECAP - AS OF SEPTEMBER 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	\$ 508,200.00	\$ -	\$ 262,566.92	\$ (245,633.08)	51.67%
		TRANSFERS	\$ -	\$ -	\$ -		
		OTHER (INTEREST)	\$ 10,000.00	\$ 906.97	\$ 11,386.74	\$ 1,386.74	113.87%
		TOTAL REVENUE:	\$ 518,200.00	\$ 906.97	\$ 273,953.66	\$ (244,246.34)	52.87%
	EXPENSES						
		GENERAL ADMINISTRATION	\$ 519,266.00	\$ 47,871.06	\$ 457,235.54	\$ (62,030.46)	88.05%
		TOTAL EXPENDITURES:	\$ 519,266.00	\$ 47,871.06	\$ 457,235.54	\$ (62,030.46)	88.05%
		REVENUE OVER/(UNDER) EXPENDITURES:	\$ (1,066.00)	\$ (46,964.09)	\$ (183,281.88)	\$ (182,215.88)	
DEBT SERVICES FUND		DEBT SERVICES					
	REVENUE						
		TAX LEVY	\$ 400,000.00	\$ -	\$ 206,664.24	\$ (193,335.76)	51.67%
		OTHER (INTEREST)	\$ -	\$ 1,229.43	\$ 9,633.02	\$ 9,633.02	---
		TOTAL REVENUE:	\$ 400,000.00	\$ 1,229.43	\$ 216,297.26	\$ (183,702.74)	54.07%
	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:	\$ (38,608.00)	\$ 1,229.43	\$ (3,006.14)	\$ 35,601.86	
PROGRAMS/PROJECTS (IMPLEMENTATION FUND)		PROGRAMS/PROJECTS					
	REVENUE						
		TAX LEVY	\$ 897,643.00	\$ -	\$ 463,776.78	\$ (433,866.22)	51.67%
		TRANSFERS					
		GRANT REVENUE	\$ 663,958.00	\$ 70,519.06	\$ 224,603.29	\$ (439,354.71)	33.83%
		OTHER (INCLUDE INTEREST/PERMIT FEES)	\$ 118,500.00	\$ 3,741.21	\$ 120,645.74	\$ 2,145.74	101.81%
		TOTAL REVENUE:	\$ 1,680,101.00	\$ 74,260.27	\$ 809,025.81	\$ (871,075.19)	48.15%
	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	\$ 101,364.24	\$ 1,000,370.21	\$ (505,312.79)	66.44%
		PROJECTS	\$ 714,803.00	\$ 339,193.12	\$ 597,071.12	\$ (117,731.88)	83.53%
		LAND ACQUISITION & MANAGEMENT	\$ 173,135.00	\$ 2,366.59	\$ 154,156.02	\$ (18,978.98)	89.04%
		TOTAL EXPENDITURES:	\$ 2,393,621.00	\$ 442,923.95	\$ 1,751,597.35	\$ (623,044.67)	73.18%
		REVENUE OVER/(UNDER) EXPENDITURES:	\$ (713,520.00)	\$ (368,663.68)	\$ (942,571.54)	\$ (248,030.52)	
		NET CHANGE IN CASH BALANCE (includes loan proceeds):	\$ (213,520.00)	\$ (368,663.68)	\$ (442,571.54)	\$ (248,030.52)	
		TOTAL COMFORT LAKE-FOREST LAKE					
	REVENUE						
		TAX LEVY	\$ 1,805,843.00	\$ -	\$ 933,007.94	\$ (872,835.06)	51.67%
		GRANT REVENUE	\$ 663,958.00	\$ 70,519.06	\$ 224,603.29	\$ (439,354.71)	33.83%
		OTHER (INCLUDES INTEREST, LOAN PROCEEDS)	\$ 128,500.00	\$ 5,877.61	\$ 641,665.50	\$ 13,165.50	499.35%
		TOTAL REVENUE:	\$ 2,598,301.00	\$ 76,396.67	\$ 1,799,276.73	\$ (1,299,024.27)	69.25%
TOTAL	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	\$ 47,871.06	\$ 457,235.54	\$ (62,030.46)	88.05%
		DEBT SREVICES FUND	\$ 438,608.00	\$ -	\$ 219,303.40	\$ (219,304.60)	50.00%
		PROGRAMS	\$ 1,505,683.00	\$ 101,364.24	\$ 1,000,370.21	\$ (505,312.79)	66.44%
		PROJECTS	\$ 714,803.00	\$ 339,193.12	\$ 597,071.12	\$ (117,731.88)	83.53%
		LAND ACQUISITION & MANAGEMENT	\$ 18,314.00	\$ 2,366.59	\$ 154,156.02	\$ 135,842.02	841.74%
		TOTAL EXPENDITURES:	\$ 3,196,674.00	\$ 490,795.01	\$ 2,428,136.29	\$ (768,537.71)	75.96%
		REVENUE OVER/(UNDER) EXPENDITURES:	\$ (598,374.00)	\$ (414,398.34)	\$ (628,859.56)	\$ (530,486.56)	
		NET CHANGE IN CASH BALANCE (includes loan proceeds):	\$ (98,373.00)	\$ (414,398.34)	\$ (128,859.56)	\$ (530,486.56)	

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF SEPTEMBER 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	\$ 47,871.06	\$ 457,235.54	\$ 62,030.46	\$ -	\$ 62,030.46
	1001	BOARD ADMINISTRATION	\$ 35,000.00	\$ 4,147.40	\$ 50,821.65	\$ (15,821.65)	\$ -	\$ (15,821.65)
	1002	GENERAL OFFICE EXPENSES	\$ 118,000.00	\$ 6,351.94	\$ 101,238.69	\$ 16,761.31	\$ -	\$ 16,761.31
	1003	GENERAL ADMINISTRATIVE	\$ 234,266.00	\$ 16,701.87	\$ 158,852.10	\$ 75,413.90	\$ -	\$ 75,413.90
	1004	PROFESSIONAL SERVICES	\$ 132,000.00	\$ 20,669.85	\$ 146,323.10	\$ (14,323.10)	\$ -	\$ (14,323.10)
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	\$ 101,364.24	\$ 1,000,370.21	\$ 505,312.79	\$ -	\$ 505,312.79
	3000	GENERAL PROGRAM DEVELOPMENT	\$ 22,590.00	\$ 2,805.33	\$ 15,522.62	\$ 7,067.38	\$ -	\$ 7,067.38
	3001	DISTRICT RULES & RULEMAKING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3002	PERMITTING	\$ 321,946.00	\$ 28,965.55	\$ 208,601.36	\$ 113,344.64	\$ -	\$ 113,344.64
	3003	MONITORING & DATA ASSESSMENT	\$ 219,905.00	\$ 11,239.42	\$ 172,454.62	\$ 47,450.38	\$ -	\$ 47,450.38
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	\$ 229,931.00	\$ 10,338.61	\$ 114,368.06	\$ 115,562.94	\$ -	\$ 115,562.94
	3005	EDUCATION & OUTREACH	\$ 196,541.00	\$ 18,294.90	\$ 119,520.15	\$ 77,020.85	\$ -	\$ 77,020.85
	3006	INTERAGENCY COMMUNUNICATION	\$ 48,948.00	\$ 3,398.96	\$ 31,147.06	\$ 17,800.94	\$ -	\$ 17,800.94
	3007	RESEARCH	\$ 12,045.00	\$ 788.86	\$ 6,659.24	\$ 5,385.76	\$ -	\$ 5,385.76
	3008	MEASUREMENT OF PROGRESS	\$ 12,045.00	\$ 788.86	\$ 6,659.24	\$ 5,385.76	\$ -	\$ 5,385.76
	3009	GRANT RESEARCH & PREPARATION	\$ 29,582.00	\$ 1,591.03	\$ 24,997.57	\$ 4,584.43	\$ -	\$ 4,584.43
	3010	OPERATION & MAINTENANCE	\$ 34,045.00	\$ 1,011.99	\$ 19,613.00	\$ 14,432.00	\$ -	\$ 14,432.00
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	\$ 307,060.00	\$ 20,623.12	\$ 204,868.58	\$ 102,191.42	\$ -	\$ 102,191.42
	3012			\$ -	\$ -			
	3013	WATERSHED PLANNING & RESILIENCY	\$ 71,045.00	\$ 1,517.61	\$ 75,958.71	\$ (4,913.71)	\$ -	\$ (4,913.71)
PROJECTS (IMPLEMENTATION FUND)	5000	PROJECTS	\$ 714,803.00	\$ 339,193.12	\$ 597,071.12	\$ 117,731.88	\$ -	\$ 117,731.88
	5000	GENERAL PROJECT DEVELOPMENT	\$ 97,315.00	\$ 8,069.85	\$ 119,227.34	\$ (21,912.34)	\$ -	\$ (21,912.34)
	5100	FLOODPLAIN	\$ 38,135.00	\$ 2,366.59	\$ 19,977.80	\$ 18,157.20	\$ -	\$ 18,157.20
	5200	LAKES	\$ 579,353.00	\$ 328,756.68	\$ 457,865.98	\$ 121,487.02	\$ -	\$ 121,487.02
	5300	STREAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5400	WETLANDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5500	UPLAND RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5600	GROUNDWATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5920		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION & MANAGEMENT	6000	LAND ACQUISITION & MANAGEMENT	\$ 173,135.00	\$ 2,366.59	\$ 154,156.02	\$ 18,978.98	\$ -	\$ (3,287.28)
	6000	GENERAL DEVLOPMENT	\$ 173,135.00	\$ 2,366.59	\$ 154,156.02	\$ 18,978.98	\$ -	\$ (3,287.28)
TOTALS:			\$ 3,351,495.00	\$ 490,795.01	\$ 2,428,136.29	\$ 923,358.71	\$ -	\$ 901,092.45

No Assurance Is Provided On These Financial Statements

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF SEPTEMBER 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	\$ 4,147.40	\$ 50,821.65	\$ (15,821.65)	\$ -	\$ (15,821.65)
	1-001-4000	Managers Per Diem	\$ 30,000.00	\$ 4,125.00	\$ 48,885.72	\$ (18,885.72)		\$ (18,885.72)
	1-001-4010	Manager Expenses	\$ 2,500.00	\$ 22.40	\$ 1,765.70	\$ 734.30		\$ 734.30
	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	\$ 6,351.94	\$ 101,238.69	\$ 16,761.31	\$ -	\$ 16,761.31
	1-002-4240	Cell Phone/office phone/internet/Web Hosting	\$ 11,000.00	\$ 915.21	\$ 7,910.64	\$ 3,089.36		\$ 3,089.36
	1-002-4203	Computer Supplies/Software/IT Support	\$ 30,000.00	\$ 1,634.57	\$ 25,594.60	\$ 4,405.40		\$ 4,405.40
	1-002-4208	Printing	\$ -	\$ -	\$ -	\$ -		\$ -
	1-002-4635	Copier (lease)	\$ 3,000.00	\$ -	\$ 1,935.68	\$ 1,064.32		\$ 1,064.32
	1-002-4200	General Office/Meeting Supplies	\$ 2,000.00	\$ 439.79	\$ 2,927.71	\$ (927.71)		\$ (927.71)
	1-002-4245	Dues/Fees/subscriptions	\$ 1,000.00	\$ -	\$ 1,572.25	\$ (572.25)		\$ (572.25)
	1-002-4265	Conferences & Workshops/Staff Training & Education	\$ 10,000.00	\$ 1,488.54	\$ 5,933.97	\$ 4,066.03		\$ 4,066.03
	1-002-4320	Staff Expenses/Travel (Mileage)	\$ 2,000.00	\$ 56.70	\$ 2,338.71	\$ (338.71)		\$ (338.71)
	1-002-4280	Postage	\$ 400.00	\$ -	\$ 219.00	\$ 181.00		\$ 181.00
	1-002-4290	Notices	\$ 100.00	\$ -	\$ 189.00	\$ (89.00)		\$ (89.00)
	1-002-4210	Office Space (Rent)	\$ 46,000.00	\$ -	\$ 42,175.79	\$ 3,824.21		\$ 3,824.21
	1-002-4220	Office Improvements/Furniture & Fixtures	\$ 500.00	\$ -	\$ -	\$ 500.00		\$ 500.00
	1-002-4300	Utilities/Office Upkeep	\$ 12,000.00	\$ 1,817.13	\$ 10,441.34	\$ 1,558.66		\$ 1,558.66
GENERAL ADMINISTRATION	1-003	General Administration	\$ 234,266.00	\$ 16,701.87	\$ 158,852.10	\$ 75,413.90	\$ -	\$ 75,413.90
	1-003-4100	Salary/Benefits General Admin	\$ 187,766.00	\$ 16,392.87	\$ 112,894.10	\$ 74,871.90		\$ 74,871.90
	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	\$ 309.00	\$ 30,880.00	\$ (5,880.00)		\$ (5,880.00)
PROFESSIONAL SERVICES	1-004	Professional Services	\$ 132,000.00	\$ 20,669.85	\$ 146,323.10	\$ (14,323.10)	\$ -	\$ (14,323.10)
	1-004-4330	CPA/bookkeeping	\$ 47,000.00	\$ 9,606.80	\$ 58,967.75	\$ (11,967.75)		\$ (11,967.75)
	1-004-4337	Consultant/Professional Services	\$ 35,000.00	\$ 6,416.25	\$ 39,130.90	\$ (4,130.90)		\$ (4,130.90)
	1-004-4500	Consulting Engineer	\$ 10,000.00	\$ 1,527.50	\$ 15,492.15	\$ (5,492.15)		\$ (5,492.15)
	1-004-4410	Legal	\$ 40,000.00	\$ 3,119.30	\$ 32,732.30	\$ 7,267.70		\$ 7,267.70
TOTAL ADMINISTRATION			\$ 519,266.00	\$ 47,871.06	\$ 457,235.54	\$ 62,030.46	\$ -	\$ 62,030.46

No Assurance Is Provided On These Financial Statements

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF SEPTEMBER 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 SEPTEMBER 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	\$ 2,805.33	\$ 15,522.62	\$ 7,067.38	\$ -	\$ 7,067.38
	3-000-4100	Staff Management/Coordination	\$ 22,090.00	\$ 1,577.73	\$ 13,318.52	\$ 8,771.48		\$ 8,771.48
	3-000-A	General Program Developoment	\$ 500.00	\$ 1,227.60	\$ 2,204.10	\$ (1,704.10)		\$ (1,704.10)
PERMITTING	3-002	Permitting	\$ 321,946.00	\$ 28,965.55	\$ 208,601.36	\$ 113,344.64	\$ -	\$ 113,344.64
	3-002-4100	Staff Management/Coordination	\$ 231,946.00	\$ 16,566.22	\$ 139,845.10	\$ 92,100.90		\$ 92,100.90
	3-002-A	Ongoing Initiatives	\$ 90,000.00	\$ 12,399.33	\$ 68,756.26	\$ 21,243.74		\$ 21,243.74
	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	\$ 11,239.42	\$ 172,454.62	\$ 47,450.38	\$ -	\$ 47,450.38
	3-003-4100	Staff Management/Coordination	\$ 99,405.00	\$ 7,099.78	\$ 59,973.55	\$ 39,431.45		\$ 39,431.45
	3-003-A	Ongoing Initiatives	\$ 27,000.00	\$ 313.37	\$ 19,519.67	\$ 7,480.33		\$ 7,480.33
	3-003-B	Stream Monitoring	\$ 80,000.00	\$ 755.77	\$ 89,554.78	\$ (9,554.78)		\$ (9,554.78)
	3-003-C	Lake Monitoring	\$ 13,500.00	\$ 3,070.50	\$ 3,406.62	\$ 10,093.38		\$ 10,093.38
	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	\$ 10,338.61	\$ 114,368.06	\$ 115,562.94	\$ -	\$ 115,562.94
	3-004-4100	Staff Management/Coordination	\$ 132,541.00	\$ 9,466.45	\$ 79,911.78	\$ 52,629.22		\$ 52,629.22
	3-004-A	Ongoing Initiatives	\$ 25,000.00	\$ 372.16	\$ 7,652.99	\$ 17,347.01		\$ 17,347.01
	3-004-B	Residential Landowner Grant	\$ 60,000.00	\$ 500.00	\$ 26,703.29	\$ 33,296.71		\$ 33,296.71
	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	\$ 18,294.90	\$ 119,520.15	\$ 77,020.85	\$ -	\$ 77,020.85
	3-005-4100	Staff Management/Coordination	\$ 132,541.00	\$ 9,466.45	\$ 79,911.78	\$ 52,629.22		\$ 52,629.22
	3-005-A	Ongoing initiatives / EMWREP participation	\$ 52,000.00	\$ 8,828.45	\$ 39,108.37	\$ 12,891.63		\$ 12,891.63
	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	\$ 1,500.00		\$ 1,500.00
INTERAGENCY COMMUNICATION	3-006	Interagency Communication	\$ 48,948.00	\$ 3,398.96	\$ 31,147.06	\$ 17,800.94	\$ -	\$ 17,800.94
	3-006-4100	Staff Management/Coordination	\$ 44,180.00	\$ 3,155.46	\$ 26,637.04	\$ 17,542.96		\$ 17,542.96
	3-006-A	Ongoing Initiatives (Miscellaneous Projects)	\$ -	\$ -	\$ 1,624.52	\$ (1,624.52)		\$ (1,624.52)
	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	\$ 243.50	\$ 2,448.00	\$ 120.00		\$ 120.00
	3-006-E	Boundary Review	\$ -	\$ -	\$ -	\$ -		\$ -

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF SEPTEMBER 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	\$ 788.86	\$ 6,659.24	\$ 5,385.76	\$ -	\$ 5,385.76
	3-007-4100	Staff Management/Coordination	\$ 11,045.00	\$ 788.86	\$ 6,659.24	\$ 4,385.76		\$ 4,385.76
	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	\$ 788.86	\$ 6,659.24	\$ 5,385.76	\$ -	\$ 5,385.76
	3-008-4100	Staff Management/Coordination	\$ 11,045.00	\$ 788.86	\$ 6,659.24	\$ 4,385.76		\$ 4,385.76
	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	\$ 1,591.03	\$ 24,997.57	\$ 4,584.43	\$ -	\$ 4,584.43
	3-009-4100	Staff Management/Coordination	\$ 22,090.00	\$ 1,577.73	\$ 13,318.52	\$ 8,771.48		\$ 8,771.48
	3-009-A	Ongoing Initiatives	\$ 7,492.00	\$ 13.30	\$ 11,679.05	\$ (4,187.05)		\$ (4,187.05)
OPERATIONS & MAINTENANCE	3-010	Operations & Maintenance	\$ 34,045.00	\$ 1,011.99	\$ 19,613.00	\$ 14,432.00	\$ -	\$ 14,432.00
	3-010-4100	Staff Management/Coordination	\$ 11,045.00	\$ 788.86	\$ 6,659.24	\$ 4,385.76		\$ 4,385.76
	3-010-A	Ongoing Initiatives	\$ 13,000.00	\$ 223.13	\$ 12,663.06	\$ 336.94		\$ 336.94
	3-010-B	Annual Recurring Operations & Maintenance	\$ 10,000.00	\$ -	\$ 51.68	\$ 9,948.32		\$ 9,948.32
	3-010-C	Unplanned Major Maintenance	\$ -	\$ -	\$ 239.02	\$ (239.02)		\$ (239.02)
AIS PREVENTION & MANAGEMENT	3-011	Aquatic Invasive Species (AIS) Prevention & Management	\$ 307,060.00	\$ 20,623.12	\$ 204,868.58	\$ 102,191.42	\$ -	\$ 102,191.42
	3-011-4100	Staff Management/Coordination	\$ 88,360.00	\$ 6,310.92	\$ 53,274.13	\$ 35,085.87		\$ 35,085.87
	3-011-20-A	(District-Wide) Comprehensive Plan and Policy Development	\$ 1,500.00	\$ -	\$ 208.69	\$ 1,291.31		\$ 1,291.31
	3-011-20-B	(District-Wide) Watercraft Inspections	\$ 83,500.00	\$ 12,318.38	\$ 60,280.09	\$ 23,219.91		\$ 23,219.91
	3-011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	\$ 5,000.00	\$ 178.82	\$ 4,850.62	\$ 149.38		\$ 149.38
	3-011-20-D	(District-Wide) AIS Early Detection and Rapid Response	\$ -	\$ -	\$ -	\$ -		\$ -
	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	(Keewahatin) Point-Intercept Macrophyte Survey	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00		\$ 2,500.00
	3-011-27-G	(Keewahatin) 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	\$ 1,815.00	\$ 85,135.09	\$ 24,864.91		\$ 24,864.91
	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 SEPTEMBER 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	\$ 1,517.61	\$ 75,958.71	\$ (4,913.71)	\$ -	\$ (4,913.71)
	3-013-4100	Staff Management/Coordination	\$ 11,045.00	\$ 788.86	\$ 6,659.24	\$ 4,385.76		\$ 4,385.76
	3-013-A	Vulnerability Assessment	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00		\$ 10,000.00
	3-013-B	Vulnerability Assessment	\$ 50,000.00	\$ 728.75	\$ 69,299.47	\$ (19,299.47)		\$ (19,299.47)
	3-013-C	Emergency Response Plan	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL PROGRAMS			\$ 1,505,683.00	\$ 101,364.24	\$ 1,000,370.21	\$ 505,312.79	\$ -	\$ 505,312.79

No Assurance Is Provided On These Financial Statements

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
EXPENSES AS OF SEPTEMBER 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	\$ 8,069.85	\$ 119,227.34	\$ (21,912.34)	\$ -	\$ (21,912.34)
	5-000	Staff Management/Coordination	\$ 77,315.00	\$ 5,522.06	\$ 46,621.30	\$ 30,693.70	-	\$ 30,693.70
	5-000-A	Consultants and Expenses	\$ 20,000.00	\$ 2,547.79	\$ 72,606.04	\$ (52,606.04)	-	\$ (52,606.04)
FLOODPLAIN	5-100	FLOODPLAIN	\$ 38,135.00	\$ 2,366.59	\$ 19,977.80	\$ 18,157.20	\$ -	\$ 18,157.20
	5-100-4100	Staff Management/Coordination	\$ 33,135.00	\$ 2,366.59	\$ 19,977.80	\$ 13,157.20	-	\$ 13,157.20
	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	\$ 328,756.68	\$ 457,865.98	\$ 121,487.02	\$ -	\$ 121,487.02
	5-200-4100	Staff Management/Coordination	\$ 77,315.00	\$ 5,522.05	\$ 46,614.89	\$ 30,700.11	-	\$ 30,700.11
	5-221-B	(Moody) Diagnostic Study Implementation	\$ -	\$ 7,128.88	\$ 12,940.57	\$ (12,940.57)	-	\$ (12,940.57)
	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	\$ 12,719.75	\$ 44,943.27	\$ 17,056.73		\$ 17,056.73
	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)	\$ -	\$ -	\$ 800.00	\$ (800.00)		\$ (800.00)
	5-228-F	(Forest) Internal Load Management	\$ 317,538.00	\$ 302,273.00	\$ 306,666.50	\$ 10,871.50		\$ 10,871.50
	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	\$ 1,113.00	\$ 7,965.25	\$ 51,034.75		\$ 51,034.75
TOTAL PROJECTS			\$ 714,803.00	\$ 339,193.12	\$ 597,071.12	\$ 117,731.88	\$ -	\$ 117,731.88
LAND ACQUISITION & MANAGEMENT	6-000	Land Acquisition & Management	\$ 173,135.00	\$ 2,366.59	\$ 154,156.02	\$ 18,978.98	\$ -	\$ (3,287.28)
	6-000-4100	Staff Management/Coordination	\$ 33,135.00	\$ 2,366.59	\$ 19,977.80	\$ 13,157.20	-	\$ 13,157.20
	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	\$ -	\$ -	\$ 26,119.35	\$ (26,119.35)	-	\$ (26,119.35)
	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	\$ 2,366.59	\$ 154,156.02	\$ 18,978.98	\$ -	\$ (3,287.28)