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10/02/26
Accrual Basis

MILLE LACS SWCD
Profit & Loss Budget vs. Actual
January through September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Income				
40000 · Intergovernmental Revenue				
41000 · County Revenue				
41101 · County Allocation	136,419.00	181,892.00	-45,473.00	75.0%
41103 · MLC - Ditch Inspections	50.00			
Total 41000 · County Revenue	136,469.00	181,892.00	-45,423.00	75.0%
Total 40000 · Intergovernmental Revenue	136,469.00	181,892.00	-45,423.00	75.0%
44000 · Local Revenue				
44002 · U of M Soil Heath Ed Grant FY25				
44003 · Scholarship	0.00	600.00	-600.00	0.0%
44002 · U of M Soil Heath Ed Grant FY25 - Other	2,000.00			
Total 44002 · U of M Soil Heath Ed Grant FY25	2,000.00	600.00	1,400.00	333.3%
Total 44000 · Local Revenue	2,000.00	600.00	1,400.00	333.3%
46000 · State Revenue				
46010 · STATE GENERAL	0.00	61,535.63	-61,535.63	0.0%
46020 · STATE - PERSONNEL	59,144.91	224,453.02	-165,308.11	26.4%
46027 · BWSR Easement Stewardshp FY25-R	0.00	850.00	-850.00	0.0%
46037 · BWSR LCCMR Tree Planting FY23-R	27,336.22	111,361.72	-84,025.50	24.5%
46038 · BWSR WBIF Rum Rvr Wtrshd FY23-R	76,051.20	76,284.51	-233.31	99.7%
46039 · BWSR WBIF Rum Rvr Wtrshd FY25-R	36,117.75	297,500.00	-261,382.25	12.1%
46052 · BWSR WBIF Snk Rvr Wtrshd FY24-R	2,763.86	1,425.47	1,338.39	193.9%
46053 · BWSR WBIF Snk Rvr Wtrshd FY26-R	0.00	52,000.00	-52,000.00	0.0%
46061 · BWSR MRSCWE WBIF WS FY25-R	3,967.62	34,872.12	-30,904.50	11.4%
46062 · BWSR MRSCWE WBIF WS FY27-R	0.00	16,000.00	-16,000.00	0.0%
46072 · BWSR PRAP Grant FY26	0.00	5,000.00	-5,000.00	0.0%
46100 · DNR Observation Well Reading-R	3,840.00	3,840.00	0.00	100.0%
46112 · MN SWCD Conservation Aid FY26	0.00	107,662.34	-107,662.34	0.0%
46113 · MN SWCD Conservation Aid FY27	64,141.42	128,282.00	-64,140.58	50.0%
46120 · MDA MAWQCP- R	14,267.70	21,200.00	-6,932.30	67.3%
46132 · MDA CAI Grant FY26	5,084.76	10,300.00	-5,215.24	49.4%
46151 · MDH Well Wtr Testing MLLFY25-R	15,190.95	33,094.87	-17,903.92	45.9%
Total 46000 · State Revenue	307,906.39	1,185,661.68	-877,755.29	26.0%
47000 · Charges for Services - District				
47100 · Tree Program Revenue	16,010.47	14,864.08	1,146.39	107.7%
47200 · Rental Equipment Revenue				
47201 · Truax Interseeder Rental	4,969.74	6,100.00	-1,130.26	81.5%
47202 · Tye Interseeder Rental	1,020.00	2,000.00	-980.00	51.0%
47203 · Tree Planter Rental	385.94	600.00	-214.06	64.3%
47200 · Rental Equipment Revenue - Other	0.00	0.00	0.00	0.0%
Total 47200 · Rental Equipment Revenue	6,375.68	8,700.00	-2,324.32	73.3%
47000 · Charges for Services - District - Other	723.02			
Total 47000 · Charges for Services - District	23,109.17	23,564.08	-454.91	98.1%
48000 · Miscellaneous Revenue				
48100 · Interest Earnings	17,687.71	1,000.00	16,687.71	1,768.8%
48150 · MCIT Dividends	4,021.00	4,000.00	21.00	100.5%
48250 · Miscellaneous	3,330.02			
48000 · Miscellaneous Revenue - Other	0.00	0.00	0.00	0.0%
Total 48000 · Miscellaneous Revenue	25,038.73	5,000.00	20,038.73	500.8%
Total Income	494,523.29	1,396,717.76	-902,194.47	35.4%
Gross Profit	494,523.29	1,396,717.76	-902,194.47	35.4%

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	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Expense				
50000 · Office Insurance				
50002 · Office/Liability- MCIT	3,538.00	3,055.00	483.00	115.8%
50004 · Vehicle Insurance	918.00	1,101.00	-183.00	83.4%
50005 · Workers Comp Ins - MCIT	3,309.00	3,309.00	0.00	100.0%
50006 · MN Paid Leave Insurance	2,051.65	255.38	1,796.27	803.4%
Total 50000 · Office Insurance	9,816.65	7,720.38	2,096.27	127.2%
51000 · Personnel Services				
51010 · Employee Wages	268,162.44	394,943.39	-126,780.95	67.9%
51020 · Payroll taxes	26,981.07	29,054.28	-2,073.21	92.9%
51030 · PERA	18,748.13	27,938.30	-9,190.17	67.1%
51035 · MN PFML Shelterpoint	0.00	1,098.91	-1,098.91	0.0%
51040 · Health-Med/Dent/Life/Vision	46,224.92	89,569.73	-43,344.81	51.6%
51050 · Employee Mileage Reimbursement	0.00	500.00	-500.00	0.0%
51051 · Employee Meals/Misc Reimburse	83.69	600.00	-516.31	13.9%
51052 · Employee Training	2,023.44	5,400.00	-3,376.56	37.5%
Total 51000 · Personnel Services	362,223.69	549,104.61	-186,880.92	66.0%
51921 · Supervisor Expenses				
51922 · Sup Compensation - Regular Mtgs				
51923 · Sup chair roll additional pay	200.00	0.00	200.00	100.0%
51924 · Sup Expense - Regular Mtgs	0.00	2,000.00	-2,000.00	0.0%
51925 · Sup Mileage - Regular Meetings	807.65	0.00	807.65	100.0%
51922 · Sup Compensation - Regular Mtgs - Other	3,075.00	5,500.00	-2,425.00	55.9%
Total 51922 · Sup Compensation - Regular Mtgs	4,082.65	7,500.00	-3,417.35	54.4%
51926 · Sup Compensation-Internal Mtgs				
51928 · Sup Mileage - Internal Mtgs	105.13	0.00	105.13	100.0%
51926 · Sup Compensation-Internal Mtgs - Other	860.00	2,500.00	-1,640.00	34.4%
Total 51926 · Sup Compensation-Internal Mtgs	965.13	2,500.00	-1,534.87	38.6%
51929 · Sup Comp - Partnership Mtgs				
51930 · Sup Chair roll additional pay	40.00	0.00	40.00	100.0%
51931 · Sup Expense - Partnership Mtgs	0.00	3,500.00	-3,500.00	0.0%
51932 · Sup Mileage-Partnershp Bds Mtgs	300.15	0.00	300.15	100.0%
51929 · Sup Comp - Partnership Mtgs - Other	1,100.00	1,000.00	100.00	110.0%
Total 51929 · Sup Comp - Partnership Mtgs	1,440.15	4,500.00	-3,059.85	32.0%
51933 · Sup Compensation-Voluntary Mtgs				
51935 · Sup Mileage - Voluntary Bds Mtg	113.10	0.00	113.10	100.0%
51933 · Sup Compensation-Voluntary Mtgs - Other	375.00	0.00	375.00	100.0%
Total 51933 · Sup Compensation-Voluntary Mtgs	488.10	0.00	488.10	100.0%
51936 · Sup Comp - Assn/Prof Dev Mtgs				
51937 · Sup Expense-Assn/Prof Dev Mtgs	0.00	0.00	0.00	0.0%
51938 · Sup Mileage - Assn/Prof Dev Mtg	545.20	0.00	545.20	100.0%
51939 · Sup Mileage Mtgs > 50 miles	450.00	0.00	450.00	100.0%
51940 · Supervisor Train/Conf Expense	459.11	0.00	459.11	100.0%
51936 · Sup Comp - Assn/Prof Dev Mtgs - Other	600.00	0.00	600.00	100.0%
Total 51936 · Sup Comp - Assn/Prof Dev Mtgs	2,054.31	0.00	2,054.31	100.0%
Total 51921 · Supervisor Expenses	9,030.34	14,500.00	-5,469.66	62.3%
53000 · Other Services and Charges				
53010 · District Expenses				
53020 · Copier	267.67	650.00	-382.33	41.2%
53050 · Field Supplies	0.00	100.00	-100.00	0.0%
53062 · Miscellaneous Expense	3,319.02			
53080 · Newsletters/Public Notice	17.60	20.00	-2.40	88.0%

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53090 · Office Supplies	270.38	500.00	-229.62	54.1%
53095 · Outreach/Education	250.00	1,950.00	-1,700.00	12.8%
53100 · Postage/Mailing expenses	133.96	350.00	-216.04	38.3%
53110 · Professional Associations	9,569.59	9,594.59	-25.00	99.7%
53120 · Professional Services	3,452.33	9,406.21	-5,953.88	36.7%
53130 · Rent	4,500.00	4,500.00	0.00	100.0%
53140 · Telephone/ Fax / Internet	816.55	1,300.00	-483.45	62.8%
53150 · Vehicle Fuel/Maintenance	1,099.05	3,000.00	-1,900.95	36.6%
53160 · Website/Media/Zoom	685.00	4,357.50	-3,672.50	15.7%
59000 · Capital Outlay				
59001 · Office Equipment	2,393.04	8,442.00	-6,048.96	28.3%
Total 59000 · Capital Outlay	2,393.04	8,442.00	-6,048.96	28.3%
Total 53010 · District Expenses	26,774.19	44,170.30	-17,396.11	60.6%
Total 53000 · Other Services and Charges	26,774.19	44,170.30	-17,396.11	60.6%
61000 · County Project Expenditures				
61001 · MLC - Ditch Inspections	410.66			
Total 61000 · County Project Expenditures	410.66			
61500 · Local Project Expenditures				
61502 · U of M Soil Heath Ed Grant FY25				
61503 · Scholarship	0.00	600.00	-600.00	0.0%
61502 · U of M Soil Heath Ed Grant FY25 - Other	0.00	0.00	0.00	0.0%
Total 61502 · U of M Soil Heath Ed Grant FY25	0.00	600.00	-600.00	0.0%
61504 · Uof M Soil HealthEd Grant FY27	1,982.04			
Total 61500 · Local Project Expenditures	1,982.04	600.00	1,382.04	330.3%
62000 · District Project Expenditures				
62100 · Tree Program Expenses				
62101 · Tree Expenses	17,311.00	8,375.50	8,935.50	206.7%
62102 · Tree Sale Loss- Assets/donation	2,766.96			
62104 · Tree Sales Supplies Expense	176.19	255.00	-78.81	69.1%
Total 62100 · Tree Program Expenses	20,254.15	8,630.50	11,623.65	234.7%
62200 · Rental Equipment				
62201 · Truax Interseeder Expense	125.00	700.00	-575.00	17.9%
62202 · Tye Interseeder Expense	125.00	500.00	-375.00	25.0%
62203 · Tree Planter Expense	276.00	100.00	176.00	276.0%
62204 · Storage Fee	0.00	1,100.00	-1,100.00	0.0%
Total 62200 · Rental Equipment	526.00	2,400.00	-1,874.00	21.9%
Total 62000 · District Project Expenditures	20,780.15	11,030.50	9,749.65	188.4%
64000 · State Project Expenditures				
64100 · State-Advanced Payment Grants	0.00	81,290.00	-81,290.00	0.0%
64110 · BWSR LCCMR Tree Planting FY23-R	3,260.91	95,687.18	-92,426.27	3.4%
64120 · BWSR WBIF Rum Rvr Wtrshd FY23-R	18,221.63	71,874.00	-53,652.37	25.4%
64121 · BWSR WBIF Rum Rvr Wtrshd FY25-R	97.49	7,500.00	-7,402.51	1.3%
64131 · BWSR MRSC WBIF Watershed FY25-R	0.00	20,000.00	-20,000.00	0.0%
64132 · BWSR MRSCWE WBIF WS FY25-R	2,700.00			
64149 · BWSR PRAP Grant FY26	416.50	5,000.00	-4,583.50	8.3%
64172 · MDA CAI Grant FY26	493.92	300.00	193.92	164.6%
64181 · MDH Well Wtr Tstng MLL FY25-R	0.00	5,750.00	-5,750.00	0.0%
Total 64000 · State Project Expenditures	25,190.45	287,401.18	-262,210.73	8.8%
Total Expense	456,208.17	914,526.97	-458,318.80	49.9%
Net Income	**38,315.12**	**482,190.79**	**-443,875.67**	**7.9%**