



To The Board of Managers
Comfort Lake-Forest Lake Watershed District
44 Lake Street South, Suite A
Forest Lake, Minnesota 55025

We have compiled the accompanying Administrative and Program Budget of Comfort Lake-Forest Lake Watershed District for the one month and eight months ending August 31, 2016 included in the accompanying schedule.

A compilation is limited to presenting in the form of the accompanying schedule information that is the representation of the Board. We have not audited or reviewed the accompanying schedule and, accordingly, do not express an opinion or any other form of assurance on it.

The Board has elected to omit substantially all of the disclosures and the balance sheet and statement of revenues and expenditures and statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statements were included with the schedule, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, this schedule is not designed for those who are not informed about such matters.

A handwritten signature in black ink that reads "Redpath and Company, Ltd." in a cursive style.

REDPATH AND COMPANY, LTD.
White Bear Lake, Minnesota

September 15, 2016

Comfort Lake-Forest Lake Watershed District
Treasurer's Report **September 22, 2016**

INCOME for the period **8/1/2016** **to** **8/31/2016**

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Chisago County Treasurer	08/05/16	08/05/16	2,661.13	Watercraft Inspector Uniforms	Reimbursements	202876	3-005-B-3600
Preferred Exteriors, Inc.	08/05/16	08/05/16	1,260.00	Permit Application Fee	Permit Fees	9808	3-002-A-3400
James Odeberg	08/05/16	08/05/16	1,010.00	Permit Application Fee	Permit Fees	5061	3-002-A-3400
MN State	08/18/16	08/18/16	4,999.00	Grant Income	Grant Income	---	5-228-G-3300
MN State	08/18/16	08/18/16	500.00	Grant Income	Grant Income	---	5-229-I-3300
MidWest One Bank	---	08/31/16	4.01	August Interest	Interest Income	---	10-00-3700
MidWest One Bank-Investments	---	08/31/16	7.36	August Interest	Interest Income	---	10-00-3700
First State Wyoming-Savings	---	08/31/16	452.66	August Interest	Interest Income	---	10-00-3700

Total Income for period			\$ 10,894.16				
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EXPENSES for the period **8/1/2016** **to** **8/31/2016**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Advanced Integrated Tech.	09/07/16	09/22/16	207.88	Telephone/Internet Expense	Telephone/Internet	5077	1-002-4240
Barr Engineering	08/31/16	09/22/16	3,710.30	Engineering Expense	Engineering Expense	5078	5-421-A-4500
Blue Water Science	08/17/16	09/22/16	1,500.00	Professional Services	Professional Services	5079	5-229-A-4335
Bufflehead Web Design	08/19/16	09/22/16	142.00	Computer Software	ComputerSupplies/Software	5080	1-002-4203
Bufflehead Web Design	08/19/16	09/22/16	89.85	Web Hosting/Cell Phone	Web Hosting/Cell Phone	5080	1-002-4240
Chisago County Press	08/31/16	09/22/16	141.60	Legal Notice	Legal Notice	5081	1-002-4290
Chisago County Dept. of Environ. Serv.	08/29/16	09/22/16	500.00	Contracted Services	Contracted Services	5082	3-005-B-4337
ECM Publishers, Inc.	09/01/16	09/22/16	207.90	Legal Notice	Legal Notice	5083	1-002-4290
Emmons & Olivier Resources, Inc.	09/13/16	09/22/16	33,351.40	Engineering Expense	Engineering Expense	5084	Various
Forest Lake Sanitation	09/01/16	09/22/16	148.28	Utility Expense	Utilities	5085	5-220-G-4300
G & K Services	08/31/16	09/22/16	93.00	Office Rental Space	Office Rental Space	5086	1-002-4210
HealthPartners	09/01/16	09/22/16	840.49	Employee Benefits	Benefits	5087	1-003-4110
Heits Building Services	09/01/16	09/22/16	120.00	Monthly Cleaning	Office Rental Space	5088	1-002-4210
Keystone Waters, LLC	09/04/16	09/22/16	1,289.75	Professional Services	Prof.Admin. Services	5089	1-003-4105
Lake Management, Inc.	08/22/16	09/22/16	338.10	Contracted Services	Contracted Services	5090	5-228-G-4337
League of Minnesota Cities	09/01/16	09/22/16	1,842.00	Dues/Fees/Subscriptions	Dues/Fees/Subscriptions	5091	1-002-4245
Office of the MN Secretary of State	09/06/16	09/22/16	120.00	Notary Fee	Dues/Fees/Subscriptions	5092	1-002-4245
Peterson Companies	06/23/16	09/22/16	26,091.78	Construction Expense	Construction Expense	5093	5-229-G-4600
494 Properties	09/01/16	09/22/16	2,068.68	Rent	Office Rental Space	5094	1-002-4210
Redpath & Company, Ltd.	08/31/16	09/22/16	1,352.00	Monthly Accounting	Audit & Accounting	5095	1-004-4330
Leah Renter	09/01/16	09/22/16	484.02	BMP Cost-Share	BMP Cost-Share	5096	3-004-B-4780
Science Museum of Minnesota	09/12/16	09/22/16	6,063.00	Contracted Services	Contracted Services	5097	3-007-A-4337
SelectAccount	09/01/16	09/22/16	624.99	Employee Benefits	Benefits	5098	1-003-4110
Short Elliott Hendrickson, Inc.	06/07/16	09/22/16	16,300.00	Engineering Expense	Engineering Expense	5099	5-228-D-4500
Smith Partners, PLLP	08/31/16	09/22/16	4,163.93	Legal Fees	Legal Expense	5100	Various
Thomco Carpet, Inc.	07/14/16	09/22/16	1,569.00	Miscellaneous Expense	Miscellaneous Expense	5101	1-002-4260

EXPENSES for the period 8/1/2016 to 8/31/2016

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Town & Country Disposal	09/01/16	09/22/16	35.17	Utility Expense	Utilities	5102	5-220-G-4300
Verizon Wireless	09/03/16	09/22/16	138.82	Cell Phone Expense	Phone/Internet/Web	5103	1-002-4240
Washington County Conservation District	06/29/16	09/22/16	15,611.00	Technical Assistance	Technical Assistance	5104	3-004-A-4560
Washington County Conservation District	06/29/16	09/22/16	5,005.00	Technical Assistance	Technical Assistance	5104	5-228-J-4560
Washington County Conservation District	08/12/16	09/22/16	600.00	Computer Supplies/Software	ComputerSupplies/Software	5104	3-004-A-4203
Washington County Conservation District	08/12/16	09/22/16	6,384.25	Technical Assistance	Technical Assistance	5104	3-004-A-4560
Washington County Conservation District	08/26/16	09/22/16	6,106.33	Monitoring Expense	Monitoring Expense	5104	3-003-A-4715
Washington County Conservation District	08/26/16	09/22/16	1,294.26	Equipment Purchase/Rental/Lease	Equipment Purchase/Rental	5104	3-003-A-4635

ELECTRONIC PAYMENTS:

August Wages/Taxes/Benefits	08/31/16	08/31/16	19,869.76	August Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
MyPay (for direct deposits)	08/31/16	08/31/16	71.10	Payroll Direct Deposits	Accounting Expense	EFT	1-004-4330
Xcel Energy	08/10/16	09/10/16	145.63	Utilities	Utilities	EFT	1-002-4300
Midcontinent	08/15/16	08/15/16	115.00	Telephone/Internet	Telephone/Internet	EFT	1-002-4240
T-Mobile	08/01/16	09/01/16	24.36	Telephone/Internet	Miscellaneous	EFT	5-220-4260
Card Services	08/23/16	09/23/16	1,013.20	Credit Card Expense	Various	EFT	Various

Total Expenses for period \$159,773.83

Cash Balances	8/1/2016	Income	Expenses	Transfers	8/31/2016
Checking Account	19,214.89	2,661.13	116,946.46	118,000.00	\$22,929.56
Savings Account	87,165.77	2,274.01	-	-	\$89,439.78
Investment Savings	54,305.59	7.36	-	-	\$54,312.95
Savings Account	1,178,437.12	5,951.66	-	(118,000.00)	\$1,066,388.78
Total Funds:	\$1,339,123.37	\$10,894.16	\$116,946.46	\$0.00	\$1,233,071.07

FUND BALANCE	Fund Balance @ 12/31/15	Year-to-Date Income	Year-to-Date Expenditures	Fund Balance @ 08/31/16
General Fund	\$191,945.42	128,559.96	195,265.96	\$125,239.42
Program & Project Implementation	\$1,239,054.00	672,164.45	1,054,774.31	\$856,444.14
TOTAL DISTRICT FUND BALANCE	\$1,430,999.42	\$800,724.41	\$1,250,040.27	\$981,683.56

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 RECAP - AS OF AUGUST 31, 2016

Budget Category	Budget Item	2016 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE	ADMINISTRATION					
	REVENUE					
	TAX LEVY	239,000.00	-	124,648.45	(114,351.55)	52.15%
	OTHER (INCLUDES INTEREST)	2,000.00	464.03	3,911.51	1,911.51	195.58%
	TOTAL REVENUE:	\$241,000.00	\$464.03	\$128,559.96	(\$112,440.04)	53.34%
	EXPENSES:					
	GENERAL ADMINISTRATION	264,400.00	\$23,731.08	\$195,265.96	(69,134.04)	73.85%
	TOTAL EXPENDITURES:	\$264,400.00	\$23,731.08	\$195,265.96	(\$69,134.04)	73.85%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$23,400.00)	(\$23,267.05)	(\$66,706.00)	(\$43,306.00)	

PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	REVENUE					
	TAX LEVY	564,650.00	-	294,488.48	(270,161.52)	52.15%
	GRANT REVENUE	896,186.00	5,499.00	340,041.00	(556,145.00)	37.94%
	OTHER (INCLUDES INTEREST)	72,500.00	2,661.13	2,854.97	(69,645.03)	3.94%
	PERMIT FEES	10,350.00	2,270.00	34,780.00	24,430.00	336.04%
	TOTAL REVENUE:	\$1,543,686.00	\$10,430.13	\$672,164.45	(\$871,521.55)	43.54%
	EXPENSES:					
	PROGRAMS	635,780.00	57,140.52	289,357.79	(346,422.21)	45.51%
	PROJECTS	1,339,940.00	78,979.01	765,416.52	(574,523.48)	57.12%
	TOTAL EXPENDITURES:	\$1,975,720.00	\$136,119.53	\$1,054,774.31	(\$920,945.69)	53.39%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$432,034.00)	(\$125,689.40)	(\$382,609.86)	\$49,424.14	

TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	803,650.00	-	419,136.93	(384,513.07)	52.15%
	GRANT REVENUE	896,186.00	5,499.00	340,041.00	(556,145.00)	37.94%
	OTHER (INCLUDES INTEREST)	74,500.00	3,125.16	6,766.48	(67,733.52)	9.08%
	PERMIT FEES	10,350.00	2,270.00	34,780.00	24,430.00	0.00%
	TOTAL REVENUE:	\$1,784,686.00	\$10,894.16	\$800,724.41	(\$983,961.59)	44.87%
	EXPENSES:					
	GENERAL ADMINISTRATION	264,400.00	23,731.08	195,265.96	(69,134.04)	73.85%
	PROGRAMS	635,780.00	57,140.52	289,357.79	(346,422.21)	45.51%
	PROJECTS	1,339,940.00	78,979.01	765,416.52	(574,523.48)	57.12%
	TOTAL EXPENDITURES:	\$2,240,120.00	\$159,850.61	\$1,250,040.27	(\$990,079.73)	55.80%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$455,434.00)	(\$148,956.45)	(\$449,315.86)	\$6,118.14	

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF AUGUST 31, 2016

Budget Category	WMP Code	Budget Item	2015 Fund Balance	2016 Budget	Current Month Expenditures	Year-to-Date Expenditures	Encumbered Expenses	2016 Balances	2016 Grant Revenue
ADMINISTRATIVE	1001	BOARD ADMINISTRATION		24,700.00	96.06	15,500.68	-	9,199.32	-
	1002	GENERAL OFFICE EXPENSES		75,000.00	7,995.26	53,460.44	-	21,539.56	-
	1003	GENERAL ADMINISTRATIVE		97,700.00	9,934.66	56,108.86	-	41,591.14	-
	1004	PROFESSIONAL SERVICES		67,000.00	5,705.10	70,195.98	-	(3,195.98)	-
		TOTAL ADMINISTRATION EXPENSES		\$264,400.00	\$23,731.08	\$195,265.96	\$0.00	\$69,134.04	\$0.00
PROGRAMS	3000	PROGRAMS							
		DISTRICT TECHNICAL SUPPORT		-	-	1,213.75	-	(1,213.75)	-
	3001	DISTRICT RULES AND RULEMAKING		19,312.00	1,020.28	8,113.02	-	11,198.98	-
	3002	PERMITTING		58,800.00	3,988.44	62,007.18	-	(3,207.18)	-
	3003	MONITORING & DATA ASSESSMENT		117,133.00	8,007.07	55,430.88	-	61,702.12	-
	3004	NON-POINT SOURCE POLLUTION ABATEMENT		175,007.00	23,913.16	34,377.23	-	140,629.77	-
	3005	EDUCATION AND OUTREACH		109,620.00	1,762.39	47,695.46	-	61,924.54	\$21,600.00
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.		56,140.00	1,003.47	13,657.76	-	42,482.24	-
	3007	RESEARCH		18,200.00	6,063.00	6,717.84	-	11,482.16	-
	3008	MEASUREMENT OF PROGRESS		7,248.00	406.53	2,164.39	-	5,083.61	-
	3009	GRANT RESEARCH & PREPARATION		18,160.00	9,991.55	33,754.00	-	(15,594.00)	-
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE		56,160.00	984.63	24,226.28	-	31,933.72	-
		TOTAL PROGRAM EXPENSES		\$635,780.00	\$57,140.52	\$289,357.79	\$0.00	\$346,422.21	\$21,600.00
PROJECTS	5000	PROJECTS							
	5000	DISTRICT-WIDE	-	-	-	6,568.65	-	(6,568.65)	-
	5100	FLOODPLAIN	-	-	-	-	-	-	-
	5200	LAKES	-	960,956.00	64,765.32	705,368.29	-	255,587.71	\$103,799.00
	5300	STREAMS	-	18,012.00	345.97	2,718.65	-	15,293.35	-
	5400	WETLANDS	-	183,547.00	12,153.33	32,775.45	-	150,771.55	\$214,642.00
	5500	UPLAND RESOURCES	-	870.00	99.93	763.30	-	106.70	-
	5800	INTERAGENCY COMMUNICATION	-	19,862.00	845.61	6,459.10	-	13,402.90	-
	5900	LAND ACQUISITION AND MANAGEMENT	-	156,693.00	768.85	10,763.08	-	145,929.92	-
		TOTAL PROJECTS EXPENSES	\$0	\$1,339,940.00	\$78,979.01	\$765,416.52	\$0.00	\$574,523.48	\$318,441.00
TOTAL	TOTALS:		\$0.00	\$2,240,120.00	\$159,850.61	\$1,250,040.27	\$0.00	\$990,079.73	\$340,041.00