



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 seven months ending July 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

August 17, 2016

Comfort Lake-Forest Lake Watershed District
Treasurer's Report
August 25, 2016

INCOME for the period **7/1/2016** **to** **7/31/2016**

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Washington County	07/05/16	07/05/16	332,460.35	Tax Levy Settlement-1st Half	Tax Levy-Washington	---	1-000-3101
Chisago County	07/05/16	07/14/16	86,676.58	Tax Levy Settlement-1st Half	Tax Levy-Chisago	---	1-000-3102
Krishanthi Westman/Dyle Westman	07/14/16	07/14/16	1,010.00	Permit #16-014	Permit Fees	5235	3-002-A-3400
Ken Burkhardt/Sarah Burkhardt	07/14/16	07/14/16	1,010.00	Permit #16-011	Permit Fees	1014	3-002-A-3400
Northern Land Co., LLC	07/14/16	07/14/16	27,210.00	Permit #16-008	Permit Fees	---	3-002-A-3400
MidWest One Bank	---	07/31/16	2.94	July Interest	Interest Income	---	10-00-3700
MidWest One Bank-Investments	---	07/31/16	6.47	July Interest	Interest Income	---	10-00-3700
First State Wyoming-Savings	---	0731/16	509.56	July Interest	Interest Income	---	10-00-3700

Total Income for period			\$ 448,885.90				
--------------------------------	--	--	----------------------	--	--	--	--

EXPENSES for the period **7/1/2016** **to** **7/31/2016**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Advanced Integrated Tech.	08/05/16	08/25/16	208.72	Telephone/Internet Expense	Telephone/Internet	5050	1-002-4240
Airfresh Industries, Inc.	08/15/16	08/25/16	246.40	Miscellaneous Expense	Miscellaneous	5051	3-005-B-4260
Barr Engineering	08/11/16	08/25/16	1,637.56	Engineering Expense	Engineering Expense	5052	5-421-A-4500
Chisago Co.Dept. of Environ.Services	08/11/16	08/25/16	23,471.00	Contracted Services	Contracted Services	5053	3-005-B-4337
City of Forest Lake-Utility Billing	07/31/16	08/25/16	595.15	Utilities	Utilities	5054	1-002-4300
Emmons & Olivier Resources, Inc.	08/10/16	08/25/16	37,300.14	Engineering Expense	Engineering Expense	5055	Various
Forest Lake Sanitation	08/01/16	08/25/16	148.28	Utility Expense	Utilities	5056	5-220-G-4300
G & K Services	07/31/16	08/25/16	52.00	Office Rental Space	Office Rental Space	5057	1-002-4210
HealthPartners	08/01/16	08/25/16	840.49	Employee Benefits	Benefits	5058	1-003-4110
Heits Building Services	08/01/16	08/25/16	128.55	Monthly Cleaning	Office Rental Space	5059	1-002-4210
John Holmgren	08/09/16	08/25/16	226.75	Permit/Escrow Refund	Permit/Escrow	5060	3-002-A-2330
Michael Kinney	08/15/16	08/25/16	131.22	Staff Expense	Staff Expense	5061	1-002-4320
Lake Management, Inc.	07/13/16	08/25/16	10,369.40	Contracted Services	Contracted Services	5062	5-228-G-4337
Jessica Lindemyer	08/15/16	08/25/16	155.36	Staff Expense	Staff Expense	5063	1-002-4320
Metro Sales, Inc.	07/20/16	08/25/16	574.35	Equipment Purchase/Rental/Lease	Equipment Lease	5064	1-002-4635
Prairie Restoration, Inc.	08/04/16	08/25/16	67.49	Contracted Services	Contracted Services	5065	1-002-4337
494 Properties	08/01/16	08/25/16	2,068.68	Rent	Office Rental Space	5066	1-002-4210
Redpath & Company, Ltd.	07/31/16	08/25/16	1,430.00	Monthly Accounting	Audit & Accounting	5067	1-004-4330
Emily Schmitz	08/15/16	08/25/16	64.06	Staff Expense	Staff Expense	5068	1-002-4320
SelectAccount	08/01/16	08/25/16	624.99	Employee Benefits	Benefits	5069	1-003-4110
Smith Partners, PLLP	07/31/16	08/25/16	4,265.73	Legal Fees	Legal Expense	5070	Various
Smith-Root, Inc.	08/01/16	08/25/16	3,328.00	Equipment Maintenance	Equipment Maintenance	5071	3-010-A-4640
Michael Sorensen	08/15/16	08/25/16	136.30	Staff Expense	Staff Expense	5072	1-002-4320

EXPENSES for the period 7/1/2016 to 7/31/2016

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Town & Country Disposal	08/01/16	08/25/16	35.17	Utility Expense	Utilities	5073	5-220-G-4300
Verizon Wireless	08/03/16	08/25/16	138.82	Cell Phone Expense	Phone/Internet/Web	5074	1-002-4240
Washington County Conservation District	07/19/16	08/25/16	6,837.62	Monitoring Expense	Monitoring Expense	5075	3-003-A-4715
HealthPartners	08/17/16	08/25/16	548.40	Employee Benefits	Benefits	5076	1-003-4110

ELECTRONIC PAYMENTS:

July Wages/Taxes/Benefits	07/31/16	07/31/16	20,587.82	July Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
MyPay (for direct deposits)	07/31/16	07/31/16	71.10	Payroll Direct Deposits	Accounting Expense	EFT	1-004-4330
Xcel Energy	07/10/16	08/10/16	161.24	Utilities	Utilities	EFT	1-002-4300
Midcontinent	07/15/16	08/15/16	115.00	Telephone/Internet	Telephone/Internet	EFT	1-002-4240
T-Mobile	07/01/16	08/01/16	24.38	Telephone/Internet	Miscellaneous	EFT	5-220-4260
Card Services	07/23/16	08/23/16	1,069.35	Credit Card Expense	Various	EFT	Various

Total Expenses for period \$117,659.52

Cash Balances	7/1/2016	Income	Expenses	Transfers	7/31/2016
Checking Account	55,855.29	86,676.58	145,316.98	22,000.00	\$19,214.89
Savings Account	57,932.83	29,232.94	-	-	\$87,165.77
Investment Savings	54,299.12	6.47	-	-	\$54,305.59
Savings Account	867,467.21	332,969.91	-	(22,000.00)	\$1,178,437.12
Total Funds:	\$1,035,554.45	\$448,885.90	\$145,316.98	\$0.00	\$1,339,123.37

FUND BALANCE	Fund Balance @ 12/31/15	Year-to-Date Income	Year-to-Date Expenditures	Fund Balance @ 07/31/16
General Fund	\$191,945.42	128,095.93	170,986.48	\$149,054.87
Program & Project Implementation	\$1,239,054.00	661,734.32	918,654.78	\$982,133.54
TOTAL DISTRICT FUND BALANCE	\$1,430,999.42	\$789,830.25	\$1,089,641.26	\$1,131,188.41

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 RECAP - AS OF JULY 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	124,648.45	(114,351.55)	52.15%
	OTHER (INCLUDES INTEREST)	2,000.00	518.97	3,447.48	1,447.48	172.37%
	TOTAL REVENUE:	\$241,000.00	\$125,167.42	\$128,095.93	(\$112,904.07)	53.15%
	EXPENSES:					
	GENERAL ADMINISTRATION	264,400.00	\$24,315.90	\$171,534.88	(92,865.12)	64.88%
	TOTAL EXPENDITURES:	\$264,400.00	\$24,315.90	\$171,534.88	(\$92,865.12)	64.88%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$23,400.00)	\$100,851.52	(\$43,438.95)	(\$20,038.95)	

Budget Category	Budget Item	2016 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	REVENUE					
	TAX LEVY	564,650.00	294,488.48	294,488.48	(270,161.52)	52.15%
	GRANT REVENUE	896,186.00	-	334,542.00	(561,644.00)	37.33%
	OTHER (INCLUDES INTEREST)	72,500.00	-	193.84	(72,306.16)	0.27%
	PERMIT FEES	10,350.00	29,230.00	32,510.00	22,160.00	314.11%
	TOTAL REVENUE:	\$1,543,686.00	\$323,718.48	\$661,734.32	(\$881,951.68)	42.87%
	EXPENSES:					
	PROGRAMS	635,780.00	55,853.00	232,217.27	(403,562.73)	36.52%
	PROJECTS	1,339,940.00	37,664.53	686,437.51	(653,502.49)	51.23%
	TOTAL EXPENDITURES:	\$1,975,720.00	\$93,517.53	\$918,654.78	(\$1,057,065.22)	46.50%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$432,034.00)	\$230,200.95	(\$256,920.46)	\$175,113.54	

Budget Category	Budget Item	2016 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	803,650.00	419,136.93	419,136.93	(384,513.07)	52.15%
	GRANT REVENUE	896,186.00	-	334,542.00	(561,644.00)	37.33%
	OTHER (INCLUDES INTEREST)	74,500.00	518.97	3,641.32	(70,858.68)	4.89%
	PERMIT FEES	10,350.00	29,230.00	32,510.00	22,160.00	0.00%
	TOTAL REVENUE:	\$1,784,686.00	\$448,885.90	\$789,830.25	(\$994,855.75)	44.26%
	EXPENSES:					
	GENERAL ADMINISTRATION	264,400.00	24,315.90	171,534.88	(92,865.12)	64.88%
	PROGRAMS	635,780.00	55,853.00	232,217.27	(403,562.73)	36.52%
	PROJECTS	1,339,940.00	37,664.53	686,437.51	(653,502.49)	51.23%
	TOTAL EXPENDITURES:	\$2,240,120.00	\$117,833.43	\$1,090,189.66	(\$1,149,930.34)	48.67%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$455,434.00)	\$331,052.47	(\$300,359.41)	\$155,074.59	

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF JULY 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	40.71	15,404.62	-	9,295.38	-
	1002	GENERAL OFFICE EXPENSES		75,000.00	5,047.77	45,465.18	-	29,534.82	-
	1003	GENERAL ADMINISTRATIVE		97,700.00	9,139.69	46,174.20	-	51,525.80	-
	1004	PROFESSIONAL SERVICES		67,000.00	10,087.73	64,490.88	-	2,509.12	-
		TOTAL ADMINISTRATION EXPENSES		\$264,400.00	\$24,315.90	\$171,534.88	\$0.00	\$92,865.12	\$0.00
PROGRAMS	3000	PROGRAMS							
		DISTRICT TECHNICAL SUPPORT		-	-	1,213.75	-	(1,213.75)	-
	3001	DISTRICT RULES AND RULEMAKING		19,312.00	553.86	7,092.74	-	12,219.26	-
	3002	PERMITTING		58,800.00	7,046.76	58,018.74	-	781.26	-
	3003	MONITORING & DATA ASSESSMENT		117,133.00	8,174.75	47,423.81	-	69,709.19	-
	3004	NON-POINT SOURCE POLLUTION ABATEMENT		175,007.00	831.49	10,464.07	-	164,542.93	-
	3005	EDUCATION AND OUTREACH		109,620.00	26,097.87	45,933.07	-	63,686.93	\$21,600.00
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.		56,140.00	1,069.28	12,654.29	-	43,485.71	-
	3007	RESEARCH		18,200.00	-	654.84	-	17,545.16	-
	3008	MEASUREMENT OF PROGRESS		7,248.00	714.29	1,757.86	-	5,490.14	-
	3009	GRANT RESEARCH & PREPARATION		18,160.00	6,655.40	23,762.45	-	(5,602.45)	-
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE		56,160.00	4,709.30	23,241.65	-	32,918.35	-
		TOTAL PROGRAM EXPENSES		\$635,780.00	\$55,853.00	\$232,217.27	\$0.00	\$403,562.73	\$21,600.00
PROJECTS	5000	PROJECTS							
	5000	DISTRICT-WIDE	-	-	-	6,568.65	-	(6,568.65)	-
	5100	FLOODPLAIN	-	-	-	-	-	-	-
	5200	LAKES	-	960,956.00	28,243.02	640,602.97	-	320,353.03	98,300.00
	5300	STREAMS	-	18,012.00	420.97	2,372.68	-	15,639.32	-
	5400	WETLANDS	-	183,547.00	6,205.34	20,622.12	-	162,924.88	214,642.00
	5500	UPLAND RESOURCES	-	870.00	99.64	663.37	-	206.63	-
	5800	INTERAGENCY COMMUNICATION	-	19,862.00	843.18	5,613.49	-	14,248.51	-
	5900	LAND ACQUISITION AND MANAGEMENT	-	156,693.00	1,852.38	9,994.23	-	146,698.77	-
		TOTAL PROJECTS EXPENSES	\$0	\$1,339,940.00	\$37,664.53	\$686,437.51	\$0.00	\$653,502.49	\$312,942.00
TOTAL	TOTALS:		\$0.00	\$2,240,120.00	\$117,833.43	\$1,090,189.66	\$0.00	\$1,149,930.34	\$334,542.00