



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 updated Administrative and Program Budget of Comfort Lake-Forest Lake Watershed District for the one month ending January 31, 2017 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 script.

REDPATH AND COMPANY, LTD.
White Bear Lake, Minnesota

February 16, 2017

Comfort Lake-Forest Lake Watershed District
Treasurer's Report **February 23, 2017**

INCOME for the period **1/1/2017** **to** **1/31/2017**

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Washington County	01/25/17	01/25/17	8,802.47	Tax Levy Settlement-Final	Tax Levy-Washington	---	1-000-3101
Chisago County	01/25/17	01/30/17	1,111.35	Tax Levy Settlement-Final	Tax Levy-Chisago	206136	1-000-3102
Forest Lake Association	01/30/17	01/30/17	250.00	Master Watershed Stewards	Income-Master Watershed	2426	3-005-A-3900
MidWest One Bank	---	01/31/17	4.12	January Interest	Interest Income	---	1-000-3700
MidWest One Bank-Investments	---	01/31/17	7.15	January Interest	Interest Income	---	1-000-3700
First State Wyoming-Savings	---	01/31/17	417.02	January Interest	Interest Income	---	1-000-3700

Total Income for period **\$ 10,592.11**

EXPENSES for the period **1/1/2017** **to** **1/31/2017**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Advanced Integrated Tech.	02/06/17	02/23/17	213.89	Telephone/Internet Expense	Telephone/Internet	5215	1-002-4240
Barr Engineering (2016)	01/31/17	02/23/17	3,766.23	Engineering Expense	Moody Wetland Rehab.	5216	5-421-A-4500
City of Forest Lake (2016)	01/31/17	02/23/17	117.13	Utilities	Utilities	5217	1-002-4300
Warren Dahlin	02/15/17	02/23/17	1,520.00	Easement Payment	BMP Incentives/Cost Share	5218	3-004-C-4820
Emmons & Olivier Resources, Inc.	02/07/17	02/23/17	34,166.19	Engineering Expense	Engineering Expense	5219	Various
G & K Services	01/31/17	02/23/17	67.20	Office Rental Space	Office Rental Space	5220	1-002-4210
HealthPartners	02/01/17	02/23/17	840.49	Employee Benefits	Benefits	5221	1-003-4110
Innovative Office Solutions, LLC	02/02/17	02/23/17	219.93	Office Supplies	Office/Meeting Supplies	5222	1-002-4200
Michael Kinney	02/15/17	02/23/17	286.22	Staff Expenses	Staff Expenses/Travel	5223	1-002-4320
Jack MacKensie	02/13/17	02/23/17	2,333.26	Master Watershed Steward Project	Master Watershed Steward	5224	3-005-A-4900
Metro Sales, Inc.	01/19/17	02/23/17	521.15	Equipment Purchase/Rental/Lease	Equipment Purchase/Rental	5225	1-002-4635
MN Assoc. of Watershed Districts	02/08/17	02/23/17	2,419.12	2017 MAWD Dues	Dues & Memberships	5226	1-001-4245
Wayne Moe (2016)	12/31/16	02/23/17	187.87	Manager Per Diem-4th Qtr.	Manager Per Diem	5227	1-001-4000
Olson's Excavating Service, Inc.	01/31/17	02/23/17	8,013.05	Professional Services	Forest Lake Wetland Trt.	5228	5-228-M-4335
Peterson Companies, Inc.	01/31/17	02/23/17	77,220.75	Contracted Services	3rd Lake Pond	5229	5-228-M-4337
PLIC - SBD Grand Island	01/18/17	02/23/17	138.35	Employee Benefits	Benefits	5230	1-003-4110
494 Properties	02/01/17	02/23/17	2,115.00	Rent	Office Rental Space	5231	1-002-4210
Redpath & Company, Ltd.	01/31/17	02/23/17	1,915.20	Monthly Accounting	Audit & Accounting	5232	1-004-4330
SelectAccount	02/01/17	02/23/17	624.99	Employee Benefits	Benefits	5233	1-003-4110
Smith Partners, PLLP	01/31/17	02/23/17	9,202.94	Legal Fees	Legal Expense	5234	Various
Verizon Wireless	01/26/17	02/23/17	82.15	Cell Phone Expense	Phone/Internet/Web	5235	1-002-4240
Washington County-Taxation	01/27/17	02/23/17	35.00	Annual Audit	Audit & Accounting	5236	1-004-4330
Wenck, Inc. (2016)	12/07/16	02/23/17	1,360.00	Contracted Services	Shoreline Inventory Tech.Eval.	5237	5-220-H-4337
Mark & Heather Zaruba	02/01/17	02/23/17	1,177.40	Easement Payment	Moody Wetland Rehab.	5238	5-421-A-4820
Career Enhancement Options, Inc.	02/03/17	02/23/17	300.00	Professional Services	Professional Services	5239	1-002-4335
Peterson Companies, Inc.	02/15/17	02/23/17	62,755.73	Contracted Services	Hilo Lane	5240	5-228-O-4337

EXPENSES for the period 1/1/2017 to 1/31/2017

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
ELECTRONIC PAYMENTS:							
January Wages/Taxes/Benefits	01/31/17	01/31/17	21,546.52	Dec Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
MyPay (for direct deposits)	01/31/17	01/31/17	495.85	Payroll Direct Deposits/Year-End	Accounting Expense	EFT	1-004-4330
December Manager Per Diem/Taxes	12/31/16	01/31/17	1,350.00	Manager Per Diem/Taxes	Manager Per Diem	Direct	1-001-4000
Xcel Energy	01/10/17	02/10/17	286.04	Utilities	Utilities	EFT	1-002-4300
Midcontinent	01/10/17	02/10/17	115.00	Telephone/Internet	Telephone/Internet	EFT	1-002-4240
T-Mobile	01/01/17	02/01/17	24.30	Telephone/Internet	Miscellaneous	EFT	3-010-A-4240
Card Services	01/23/17	02/23/17	278.92	Credit Card Expense	Various	EFT	Various

Total Expenses for period \$235,695.87

Cash Balances	1/1/2017	Income	Expenses	Transfers	1/31/2017
Checking Account	56,601.47	1,361.35	155,185.00	121,000.00	23,777.82
Savings Account	93,995.06	4.12	-	-	93,999.18
Investment Savings	54,339.97	7.15	-	-	54,347.12
Savings Account	987,837.86	9,219.49	-	(121,000.00)	876,057.35
Total Funds:	\$1,192,774.36	\$10,592.11	\$155,185.00	\$0.00	\$1,048,181.47

2017

FUND BALANCE	Unaudited Fund Balance @ 12/31/16	Year-to-Date Income	Year-to-Date Expenditures	Unaudited Fund Balance @ 01/31/17
General Fund	\$134,071.52	0.00	24,844.56	\$109,226.96
Program & Project Implementation	\$828,373.96	678.29	211,599.94	\$617,452.31
TOTAL DISTRICT FUND BALANCE	\$962,445.48	\$678.29	\$236,444.50	\$726,679.27

2016

FUND BALANCE	Fund Balance @ 12/31/15	Year-to-Date Income	Year-to-Date Expenditures	Unaudited Fund Balance @ 12/31/16
General Fund	\$191,945.42	243,046.95	300,920.85	\$134,071.52
Program & Project Implementation	\$1,239,054.00	1,026,388.28	1,437,068.32	\$828,373.96
TOTAL DISTRICT FUND BALANCE	\$1,430,999.42	\$1,269,435.23	\$1,737,989.17	\$962,445.48

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 RECAP - AS OF JANUARY 31, 2017

Budget Category	Budget Item	2017 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE	ADMINISTRATION					
	REVENUE					
	TAX LEVY	256,000.00	-	-	(256,000.00)	0.00%
	TOTAL REVENUE:	\$256,000.00	\$0.00	\$0.00	(\$256,000.00)	0.00%
	EXPENSES:					
	GENERAL ADMINISTRATION	282,577.00	\$24,844.56	\$24,844.56	(257,732.44)	8.79%
	TOTAL EXPENDITURES:	\$282,577.00	\$24,844.56	\$24,844.56	(\$257,732.44)	8.79%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$26,577.00)	(\$24,844.56)	(\$24,844.56)	\$1,732.44	

PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	REVENUE					
	TAX LEVY	742,000.00	-	-	(742,000.00)	0.00%
	GRANT REVENUE	492,299.00	-	-	(492,299.00)	0.00%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	122,500.00	678.29	678.29	(121,821.71)	0.55%
	TOTAL REVENUE:	\$1,356,799.00	\$678.29	\$678.29	(\$1,356,120.71)	0.05%
	EXPENSES:					
	PROGRAMS	895,160.00	40,387.87	40,387.87	(854,772.13)	4.51%
	PROJECTS	720,658.00	171,212.07	171,212.07	(549,445.93)	23.76%
	TOTAL EXPENDITURES:	\$1,615,818.00	\$211,599.94	\$211,599.94	(\$1,404,218.06)	13.10%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$259,019.00)	(\$210,921.65)	(\$210,921.65)	\$48,097.35	

TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	998,000.00	-	-	(998,000.00)	0.00%
	GRANT REVENUE	492,299.00	-	-	(492,299.00)	0.00%
	OTHER (INCLUDES INTEREST)	122,500.00	678.29	678.29	(121,821.71)	0.55%
	TOTAL REVENUE:	\$1,612,799.00	\$678.29	\$678.29	(\$1,612,120.71)	0.04%
	EXPENSES:					
	GENERAL ADMINISTRATION	282,577.00	24,844.56	24,844.56	(257,732.44)	8.79%
	PROGRAMS	895,160.00	40,387.87	40,387.87	(854,772.13)	4.51%
	PROJECTS	720,658.00	171,212.07	171,212.07	(549,445.93)	23.76%
	TOTAL EXPENDITURES:	\$1,898,395.00	\$236,444.50	\$236,444.50	(\$1,661,950.50)	12.45%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$285,596.00)	(\$235,766.21)	(\$235,766.21)	\$49,829.79	

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF JANUARY 31, 2017

Budget Category	WMP Code	Budget Item	2016 Fund Balance	2017 Budget	Current Month Expenditures	Year-to-Date Expenditures	Encumbered Expenses	2017 Balances	2017 Grant Revenue
ADMINISTRATIVE	1001	BOARD ADMINISTRATION	-	33,248.00	\$2,454.12	2,454.12	-	30,793.88	\$0.00
	1002	GENERAL OFFICE EXPENSES	-	63,472.00	7,950.56	7,950.56	-	55,521.44	\$0.00
	1003	GENERAL ADMINISTRATIVE	-	67,857.00	5,656.13	5,656.13	-	62,200.87	\$0.00
	1004	PROFESSIONAL SERVICES	-	118,000.00	8,783.75	8,783.75	-	109,216.25	\$0.00
		TOTAL ADMINISTRATION EXPENSES		\$282,577.00	\$24,844.56	\$24,844.56	\$0.00	\$257,732.44	\$0.00
PROGRAMS	3000								
	3001	DISTRICT RULES AND RULEMAKING	-	38,979.00	5,763.88	5,763.88	-	33,215.12	0.00
	3002	PERMITTING	-	98,457.00	3,859.73	3,859.73	-	94,597.27	0.00
	3003	MONITORING & DATA ASSESSMENT	-	138,528.00	826.72	826.72	-	137,701.28	0.00
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	-	67,781.00	3,008.24	3,008.24	-	64,772.76	0.00
	3005	EDUCATION AND OUTREACH	-	70,234.00	5,571.15	5,571.15	-	64,662.85	0.00
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	-	26,346.00	6,352.38	6,352.38	-	19,993.62	0.00
	3007	RESEARCH	-	82,693.00	604.09	604.09	-	82,088.91	0.00
	3008	MEASUREMENT OF PROGRESS	-	2,429.00	1,120.49	1,120.49	-	1,308.51	0.00
	3009	GRANT RESEARCH & PREPARATION	-	27,816.00	8,666.90	8,666.90	-	19,149.10	0.00
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	-	33,700.00	2,052.01	2,052.01	-	31,647.99	0.00
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	-	308,197.00	2,562.28	2,562.28	-	305,634.72	0.00
		TOTAL PROGRAM EXPENSES		\$895,160.00	\$40,387.87	\$40,387.87	\$0.00	\$854,772.13	\$0.00
PROJECTS	5000	PROJECTS							
	5200	LAKES	-	328,123.00	163,262.33	163,262.33	-	164,860.67	0.00
	5300	STREAMS	-	2,834.00	222.52	222.52	-	2,611.48	0.00
	5400	WETLANDS	-	356,884.00	6,328.24	6,328.24	-	350,555.76	0.00
	5500	UPLAND RESOURCES	-	1,080.00	84.81	84.81	-	995.19	0.00
	5600	GROUNDWATER	-	3,779.00	296.74	296.74	-	3,482.26	0.00
	5800	INTERAGENCY COMMUNICATION	-	11,884.00	540.57	540.57	-	11,343.43	0.00
	5900	LAND ACQUISITION AND MANAGEMENT	-	16,074.00	476.86	476.86	-	15,597.14	0.00
		TOTAL PROJECTS EXPENSES	\$0	\$720,658.00	\$171,212.07	\$171,212.07	\$0.00	\$549,445.93	\$0.00
TOTAL	TOTALS:		\$0.00	\$1,898,395.00	\$236,444.50	\$236,444.50	\$0.00	\$1,661,950.50	\$0.00