



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 and eleven months ending November 30, 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 script.

REDPATH AND COMPANY, LTD.  
White Bear Lake, Minnesota

December 12, 2016

# Comfort Lake-Forest Lake Watershed District

## Treasurer's Report

December 15, 2016

UPDATED 12/12/16

### INCOME for the period 11/1/2016 to 11/30/2016

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Geronimo Energy Holdings, LLC	11/18/16	11/18/16	1,510.00	Permit Application Fee	Permit Fees	15591	3-002-A-3400
City of Forest Lake	11/18/16	11/18/16	53,000.00	AIS Management Contribution	Grant Income	97397	5-228-G-3600
Forest Lake Lake Association	11/18/16	11/18/16	3,365.00	AIS Management Contribution	Grant Income	3421	5-228-G-3600
St. Croix Valley Foundation	11/18/16	11/18/16	1,400.00	Master Watershed Stewards	Income-Master Watershed	13272	3-005-A-3900
MidWest One Bank	---	11/30/16	3.82	November Interest	Interest Income	---	1-000-3700
MidWest One Bank-Investments	---	11/30/16	6.70	November Interest	Interest Income	---	1-000-3700
First State Wyoming-Savings	---	11/30/16	279.01	November Interest	Interest Income	---	1-000-3700
<b>Total Income for period</b>			<b>\$ 59,564.53</b>				

### EXPENSES for the period 11/1/2016 to 11/30/2016

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Leah Renter-VOID	09/01/16	09/22/16	(484.02)	BMP Cost-Share	BMP Cost-Share	5096V	3-004-B-4780
Leah Renter-Re-Issue	09/01/16	11/17/16	484.02	BMP Cost-Share	BMP Cost-Share	5162	3-004-B-4780
Airfresh Industries, Inc.-VOID	11/07/16	11/17/16	(123.20)	Miscellaneous Expense	Miscellaneous	5138V	3-005-B-4260
Barr Engineering	10/24/16	12/15/16	17,112.00	Engineering Expense	Moody Wetland Rehab.	5163	5-421-A-4500
Blue Water Science	11/15/16	12/15/16	6,200.00	Professional Services	Professional Services	5164	5-229-I-4335
Chisago County Press	11/30/16	12/15/16	141.75	Legal Notices	Legal Notice	5165	5-221-O-4290
Emmons & Olivier Resources, Inc.	12/06/16	12/15/16	35,578.06	Engineering Expense	Engineering Expense	5166	Various
Forest Lake Security	11/22/16	12/15/16	85.00	General Office Supplies	General Office Supplies	5167	1-002-4200
G & K Services-VOID	10/31/16	12/15/16	(62.00)	Office Rental Space	Office Rental Space	5168V	1-002-4210
HealthPartners	12/01/16	12/15/16	840.49	Employee Benefits	Benefits	5169	1-003-4110
Heits Building Services	12/05/16	12/15/16	120.00	Monthly Cleaning	Office Rental Space	5170	1-002-4210
Jessica Lindemyer	12/06/16	12/15/16	222.57	Staff Expenses	Staff Expenses/Travel	5171	1-002-4320
Metro Sales, Inc.	11/18/16	12/15/16	237.82	Equipment Purchase/Rental/Lease	Equipment Purchase/Rental	5172	1-002-4635
MN Association of Watershed Districts	11/18/16	12/15/16	85.00	Conferences & Workshops	Conferences/Workshops	5173	1-002-4265
PLIC - SBD Grand Island	11/17/16	12/15/16	361.66	Employee Benefits	Benefits	5174	1-003-4110
494 Properties	12/01/16	12/15/16	2,068.68	Rent	Office Rental Space	5175	1-002-4210
Redpath & Company, Ltd.	10/31/16	12/15/16	1,314.59	Monthly Accounting	Audit & Accounting	5176	1-004-4330
Sam Husnik Construction, Inc.	11/27/16	12/15/16	165.00	General Office Supplies	General Office Supplies	5177	1-002-4200
Emily Schmitz	11/23/16	12/15/16	56.32	Staff Expenses	Staff Expenses/Travel	5178	1-002-4320
SelectAccount	12/01/16	12/15/16	625.08	Employee Benefits	Benefits	5179	1-003-4110
Smith Partners, PLLP	11/30/16	12/15/16	9,358.47	Legal Fees	Legal Expense	5180	Various
Verizon Wireless	11/26/16	12/15/16	77.17	Cell Phone Expense	Phone/Internet/Web	5181	1-002-4240
Washington County Conservation District	11/15/16	12/15/16	6,106.33	Technical Assistance	Technical Assistance	5182	3-003-A-4560
Washington County Conservation District	11/15/16	12/15/16	219.52	Monitoring Expense	Monitoring Expense	5182	3-005-A-4715
Michael Kinney	12/07/16	12/15/16	169.56	Staff Expenses	Staff Expenses/Travel	5183	1-002-4320
Advanced Integrated Tech.	12/05/16	12/15/16	214.90	Telephone/Internet Expense	Telephone/Internet	5184	1-002-4240
G & K Services	11/30/16	12/15/16	67.20	Office Rental Space	Office Rental Space	5185	1-002-4210

**EXPENSES for the period 11/1/2016 to 11/30/2016**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
<b>ELECTRONIC PAYMENTS:</b>							
November Wages/Taxes/Benefits	11/30/16	11/30/16	26,077.96	Nov Wages/Taxes/Benefits/Per Diem	Wages/Taxes/Benefits	Direct	Various
MyPay (for direct deposits)	11/30/16	11/30/16	80.75	Payroll Direct Deposits	Accounting Expense	EFT	1-004-4330
Xcel Energy	11/10/16	12/10/16	223.38	Utilities	Utilities	EFT	1-002-4300
Midcontinent	11/15/16	12/10/16	115.00	Telephone/Internet	Telephone/Internet	EFT	1-002-4240
T-Mobile	11/01/16	12/01/16	24.35	Telephone/Internet	Miscellaneous	EFT	5-220-4260
Card Services	11/23/16	12/23/16	466.96	Credit Card Expense	Various	EFT	Various

**Total Expenses for period \$108,230.37**

Cash Balances	11/1/2016	Income	Expenses	Transfers	11/30/2016
Checking Account	20,913.57	57,765.00	129,961.24	127,500.00	76,217.33
Savings Account	92,477.38	1,513.82	-	-	93,991.20
Investment Savings	54,326.57	6.70	-	-	54,333.27
Savings Account	806,415.43	279.01	-	(127,500.00)	679,194.44
<b>Total Funds:</b>	<b>\$974,132.95</b>	<b>\$59,564.53</b>	<b>\$129,961.24</b>	<b>\$0.00</b>	<b>\$903,736.24</b>

FUND BALANCE	Fund Balance @ 12/31/15	Year-to-Date Income	Year-to-Date Expenditures	Fund Balance @ 11/30/16
General Fund	\$191,945.42	129,768.33	273,863.47	\$47,850.28
Program & Project Implementation	\$1,239,054.00	736,098.48	1,308,635.46	\$666,517.02
<b>TOTAL DISTRICT FUND BALANCE</b>	<b>\$1,430,999.42</b>	<b>\$865,866.81</b>	<b>\$1,582,498.93</b>	<b>\$714,367.30</b>

**COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT**  
**RECAP - AS OF NOVEMBER 30, 2016      UPDATED 12/12/16**

Budget Category	Budget Item	2016 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
<b>ADMINISTRATIVE</b>	<b>ADMINISTRATION</b>					
	<b>REVENUE</b>					
	TAX LEVY	239,000.00	-	124,830.05	(114,169.95)	52.23%
	OTHER (INCLUDES INTEREST)	2,000.00	289.53	4,938.28	2,938.28	246.91%
	<b>TOTAL REVENUE:</b>	<b>\$241,000.00</b>	<b>\$289.53</b>	<b>\$129,768.33</b>	<b>(\$111,231.67)</b>	<b>53.85%</b>
	<b>EXPENSES:</b>					
	GENERAL ADMINISTRATION	264,400.00	\$24,520.96	\$273,863.47	9,463.47	103.58%
	<b>TOTAL EXPENDITURES:</b>	<b>\$264,400.00</b>	<b>\$24,520.96</b>	<b>\$273,863.47</b>	<b>\$9,463.47</b>	<b>103.58%</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>(\$23,400.00)</b>	<b>(\$24,231.43)</b>	<b>(\$144,095.14)</b>	<b>(\$120,695.14)</b>	

PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	<b>REVENUE</b>					
	TAX LEVY	564,650.00	-	294,917.51	(269,732.49)	52.23%
	GRANT REVENUE	896,186.00	57,765.00	399,006.00	(497,180.00)	44.52%
	OTHER (INCLUDES INTEREST)	72,500.00	-	2,854.97	(69,645.03)	3.94%
	PERMIT FEES	10,350.00	1,510.00	39,320.00	28,970.00	379.90%
	<b>TOTAL REVENUE:</b>	<b>\$1,543,686.00</b>	<b>\$59,275.00</b>	<b>\$736,098.48</b>	<b>(\$807,587.52)</b>	<b>47.68%</b>
	<b>EXPENSES:</b>					
	PROGRAMS	635,780.00	24,318.46	391,696.33	(244,083.67)	61.61%
	PROJECTS	1,339,940.00	58,262.31	916,939.13	(423,000.87)	68.43%
	<b>TOTAL EXPENDITURES:</b>	<b>\$1,975,720.00</b>	<b>\$82,580.77</b>	<b>\$1,308,635.46</b>	<b>(\$667,084.54)</b>	<b>66.24%</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>(\$432,034.00)</b>	<b>(\$23,305.77)</b>	<b>(\$572,536.98)</b>	<b>(\$140,502.98)</b>	

TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	<b>REVENUE</b>					
	TAX LEVY	803,650.00	-	419,747.56	(383,902.44)	52.23%
	GRANT REVENUE	896,186.00	57,765.00	399,006.00	(497,180.00)	44.52%
	OTHER (INCLUDES INTEREST)	74,500.00	289.53	7,793.25	(66,706.75)	10.46%
	PERMIT FEES	10,350.00	1,510.00	39,320.00	28,970.00	0.00%
	<b>TOTAL REVENUE:</b>	<b>\$1,784,686.00</b>	<b>\$59,564.53</b>	<b>\$865,866.81</b>	<b>(\$918,819.19)</b>	<b>48.52%</b>
	<b>EXPENSES:</b>					
	GENERAL ADMINISTRATION	264,400.00	24,520.96	273,863.47	9,463.47	103.58%
	PROGRAMS	635,780.00	24,318.46	391,696.33	(244,083.67)	61.61%
	PROJECTS	1,339,940.00	58,262.31	916,939.13	(423,000.87)	68.43%
	<b>TOTAL EXPENDITURES:</b>	<b>\$2,240,120.00</b>	<b>\$107,101.73</b>	<b>\$1,582,498.93</b>	<b>(\$657,621.07)</b>	<b>70.64%</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>(\$455,434.00)</b>	<b>(\$47,537.20)</b>	<b>(\$716,632.12)</b>	<b>(\$261,198.12)</b>	

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
AS OF NOVEMBER 30, 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
<b>ADMINISTRATIVE</b>	1001	BOARD ADMINISTRATION		24,700.00	-	24,663.68	-	36.32	-
	1002	GENERAL OFFICE EXPENSES		75,000.00	4,982.20	67,717.79	-	7,282.21	-
	1003	GENERAL ADMINISTRATIVE		97,700.00	12,983.15	89,867.99	-	7,832.01	-
	1004	PROFESSIONAL SERVICES		67,000.00	6,555.61	91,614.01	-	(24,614.01)	-
		<b>TOTAL ADMINISTRATION EXPENSES</b>		<b>\$264,400.00</b>	<b>\$24,520.96</b>	<b>\$273,863.47</b>	<b>\$0.00</b>	<b>(\$9,463.47)</b>	<b>\$0.00</b>
<b>PROGRAMS</b>	<b>3000</b>	<b>PROGRAMS</b>							
		DISTRICT TECHNICAL SUPPORT		-	-	1,213.75	-	(1,213.75)	-
	3001	DISTRICT RULES AND RULEMAKING		19,312.00	608.59	13,683.57	-	5,628.43	-
	3002	PERMITTING		58,800.00	8,610.03	80,841.92	-	(22,041.92)	-
	3003	MONITORING & DATA ASSESSMENT		117,133.00	9,821.94	80,297.02	-	36,835.98	-
	3004	NON-POINT SOURCE POLLUTION ABATEMENT		175,007.00	851.67	44,140.77	-	130,866.23	-
	3005	EDUCATION AND OUTREACH		109,620.00	1,433.78	81,434.51	-	28,185.49	\$23,000.00
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.		56,140.00	1,025.91	16,810.25	-	39,329.75	-
	3007	RESEARCH		18,200.00	-	6,717.84	-	11,482.16	-
	3008	MEASUREMENT OF PROGRESS		7,248.00	170.34	2,774.05	-	4,473.95	-
	3009	GRANT RESEARCH & PREPARATION		18,160.00	791.13	36,144.24	-	(17,984.24)	-
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE		56,160.00	1,005.07	27,638.41	-	28,521.59	-
		<b>TOTAL PROGRAM EXPENSES</b>		<b>\$635,780.00</b>	<b>\$24,318.46</b>	<b>\$391,696.33</b>	<b>\$0.00</b>	<b>\$244,083.67</b>	<b>\$23,000.00</b>
<b>PROJECTS</b>	<b>5000</b>	<b>PROJECTS</b>							
	5000	DISTRICT-WIDE	-	-	-	6,568.65	-	(6,568.65)	-
	5100	FLOODPLAIN	-	-	-	-	-	-	-
	5200	LAKES	-	960,956.00	29,926.08	778,226.76	-	182,729.24	\$161,364.00
	5300	STREAMS	-	18,012.00	353.35	3,770.19	-	14,241.81	-
	5400	WETLANDS	-	183,547.00	24,440.23	98,289.40	-	85,257.60	\$214,642.00
	5500	UPLAND RESOURCES	-	870.00	102.07	1,067.04	-	(197.04)	-
	5800	INTERAGENCY COMMUNICATION	-	19,862.00	863.64	9,029.23	-	10,832.77	-
	5900	LAND ACQUISITION AND MANAGEMENT	-	156,693.00	2,576.94	19,987.86	-	136,705.14	-
		<b>TOTAL PROJECTS EXPENSES</b>	<b>\$0</b>	<b>\$1,339,940.00</b>	<b>\$58,262.31</b>	<b>\$916,939.13</b>	<b>\$0.00</b>	<b>\$423,000.87</b>	<b>\$376,006.00</b>
<b>TOTAL</b>	<b>TOTALS:</b>		<b>\$0.00</b>	<b>\$2,240,120.00</b>	<b>\$107,101.73</b>	<b>\$1,582,498.93</b>	<b>\$0.00</b>	<b>\$657,621.07</b>	<b>\$399,006.00</b>