

NINE MILE CREEK WATERSHED DISTRICT
Treasurers Report
August 31, 2018

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NINE MILE CREEK WATERSHED DISTRICT
Cash Disbursements
August 31, 2018

Invoices to be Paid	Amount
Barr Engineering Co.	\$ 131,209.21
BlueCross BlueShield (ACH)	3,288.13
Brenda Bell Brown	76.00
CenterPoint Energy (ACH)	22.86
Chamberland Fire & Security, Inc	82.50
City of Eden Prairie	316.59
Classic Cleaning Company	280.00
Comcast (ACH)	185.32
Commercial Furniture Services	35.00
ECM Publishing	535.50
Erica Sniegowski	46.33
Gael Zembal	67.25
Good Samaritan United Methodist Church	1,480.95
Guardian (ACH)	628.54
Imagine IT, Inc	840.50
International Spanish Language Academy	64,000.00 **
Jacqueline Byers	8,900.00 **
JMSC	1,670.00
John Traul	3,000.00
Josh and Elizabeth Miskovich	4,800.00 **
League of MN Cities	1,878.00
League of MN Cities Insurance	9,225.00
Nick Atherton	79.08
Northfield Lines, Inc	419.71
Purchase Power (ACH)	907.50
Rachel Contracting Inc	95,380.10
Ralph Zickert	2,208.15
Randy Anhorn	191.62
Smith Partners PLLP	6,421.15
Southwest News Media	78.90
Suburban Waste Services	80.10
Sunram Construction	190,794.79
Susan Spindler	3,000.00
TForce	30.34
The Grounds Crew	150.00
TimeSaver Off Site Secretarial, Inc.	387.50
Verizon Wireless (ach)	218.36
Wells Fargo 4274 (ACH)	3,381.98
Wells Fargo 8082 (ACH)	1,002.78
Windmill Design Inc	1,575.00
Xcel Energy (ACH)	349.86
Total Invoices	<u>539,224.60</u>
Payroll Disbursements	
Employee Salaries	21,664.98
Manager Per Diem Pay and Taxes	807.38
Employee Payroll Taxes	1,613.86
PERA Match	1,449.92
Payroll Processing Fee	145.00
HSA Expense	-
Total Payroll Disbursements	<u>25,681.14</u>
Total Cash Disbursements	<u><u>\$ 564,905.74</u></u>

Memo

The 2017 mileage rate is 53.5 cents per mile. The 2018 mileage rate is 54.5 cents per mile.

AutoPay Invoices: BCBS, CenterPoint, Comcast, Guardian, Pitney Bowes, Purchase Power, Verizon, Wells Fargo and Xcel

** Items represent a Surety or Permit Escrow payout.

NINE MILE CREEK WATERSHED DISTRICT
Fund Performance Analysis
August 31, 2018

	<u>2018 Budget</u>	<u>Month Ended 8/31/2018</u>	<u>Year to Date 8/31/2018</u>	<u>YTD % of Budget 8/31/2018</u>
REVENUES				
Tax Levy- Hennepin County	\$ 2,663,000.00	\$ -	\$ 1,428,209.00	54%
Interest Income	0.00	12,644.50	59,040.29	0%
Permit Fee Income	0.00	10,700.00	33,890.00	0%
Grant Income	0.00	0.00	0.00	0%
Cost Sharing Revenue	0.00	0.00	8,993.29	0%
Stormwater Facilities Fund	0.00	9,000.00	11,764.00	0%
Other Income	0.00	0.00	13,121.55	0%
TOTAL REVENUES	<u>2,663,000.00</u>	<u>32,344.50</u>	<u>1,555,018.13</u>	<u>58%</u>
EXPENDITURES				
Administration				
Board				
Advisory Committees (CAC and TAC)	2,000.00	0.00	666.63	33%
Annual Audit	14,500.00	0.00	14,200.00	98%
Dues/Conferences/Membership Fees	16,000.00	1,878.00	9,678.00	60%
Insurance	14,000.00	1,537.50	6,495.02	46%
Per Diems and Payroll tax	12,000.00	807.38	3,148.80	26%
Manager Expenses	3,000.00	0.00	509.50	17%
Total Board	<u>61,500.00</u>	<u>4,222.88</u>	<u>34,697.95</u>	<u>56%</u>
Staff				
Salaries and Benefits	425,000.00	28,217.57	217,784.60	51%
Employee Expenses	6,000.00	472.88	2,653.98	44%
Staff Training/Professional Development	5,500.00	0.00	2,725.42	50%
Education Assistance	6,000.00	0.00	1,312.00	22%
Total Staff	<u>442,500.00</u>	<u>28,690.45</u>	<u>224,476.00</u>	<u>51%</u>
Office Costs				
Office Supplies & Expenses	10,000.00	1,249.31	15,200.94	152%
Office Utilities	18,000.00	874.63	8,793.55	49%
Office Networking Managed Services	12,000.00	840.50	7,476.50	62%
Office Equipment Maintenance	5,000.00	82.50	3,265.38	65%
Office Furniture/Equipment	10,000.00	2,929.85	3,193.25	32%
Official Minutes	4,500.00	387.50	2,866.76	64%
Operating Expenses	20,000.00	530.10	7,112.80	36%
Total Office Costs	<u>79,500.00</u>	<u>6,894.39</u>	<u>47,909.18</u>	<u>60%</u>
Accounting				
General/Monthly Accounting	27,000.00	1,650.00	16,315.00	60%
Payroll Processing Fees	2,000.00	145.00	1,160.00	58%
Total Accounting	<u>29,000.00</u>	<u>1,795.00</u>	<u>17,475.00</u>	<u>60%</u>
Engineering Services				
Engineering Administration	75,000.00	3,500.49	54,605.34	73%
Total Engineering Services	<u>75,000.00</u>	<u>3,500.49</u>	<u>54,605.34</u>	<u>73%</u>
Legal				
General Legal Advice	45,000.00	3,904.16	23,529.77	52%
Policies/Bylaws	5,000.00	65.40	2,142.30	43%
Total Legal	<u>50,000.00</u>	<u>3,969.56</u>	<u>25,672.07</u>	<u>51%</u>
Total Administration	<u>737,500.00</u>	<u>49,072.77</u>	<u>404,835.54</u>	<u>55%</u>

NINE MILE CREEK WATERSHED DISTRICT
Fund Performance Analysis
August 31, 2018

	<u>2018 Budget</u>	<u>Month Ended 8/31/2018</u>	<u>Year to Date 8/31/2018</u>	<u>YTD % of Budget 8/31/2018</u>
Programs				
Data Collection, Assessment and Management				
Lake Level Monitoring	25,000.00	2,005.14	15,839.47	63%
Groundwater Level Monitoring	6,000.00	449.39	3,491.34	58%
Streamflow Monitoring	2,000.00	0.00	0.00	0%
Precipitation Monitoring	5,000.00	285.00	1,444.04	29%
WOMP Stations	110,000.00	6,487.30	68,411.33	62%
Lake Water Quality and Biological Stream Monitoring	120,000.00	17,081.24	124,860.60	104%
Targeted Monitoring	45,000.00	2,635.34	9,502.74	21%
Regional SW Volume Reduction Study	15,000.00	1,699.00	12,299.50	82%
Modeling and Atlas 14 Flood Planning/Management	70,000.00	1,367.00	3,729.38	5%
TMDL & UAA Studies	100,000.00	6,834.50	26,984.99	27%
Total Data Collection, Assessment and Management	498,000.00	38,843.91	266,563.39	54%
Education & Outreach Program				
Public Involvement /Education				
Public Education Workshops & Outreach	15,000.00	129.29	4,844.04	32%
Program Development	7,500.00	0.00	0.00	0%
CAMP/Volunteer Monitoring	7,000.00	0.00	0.00	0%
Master Water Stewards Program	25,000.00	419.71	15,419.71	62%
Program & Event Sponsorships	11,000.00	0.00	4,500.00	41%
Total Public Involvement /Education	65,500.00	549.00	24,763.75	38%
Communications & Education Materials				
Annual Communication/Calendar	13,000.00	0.00	827.86	6%
Brochures & Educational Materials	7,000.00	107.04	3,296.80	47%
Educational Signage and Exhibits	25,000.00	1,764.16	15,011.81	60%
Marketing and Event Promotion	3,000.00	216.62	925.40	31%
Education Program Supplies	6,500.00	0.00	2,054.93	32%
Promotional Items	2,000.00	0.00	541.69	27%
Website/GIS Maintenance & Hosting	5,500.00	1,575.00	8,129.00	148%
Water Quality Materials	5,000.00	0.00	0.00	0%
Web site content review	10,000.00	0.00	0.00	0%
Total Communications & Education Materials	77,000.00	3,662.82	30,787.49	40%
Total Education & Outreach Program	142,500.00	4,211.82	55,551.24	39%
Grant Program & Grant Match				
Cost Share Grant Program	200,000.00	10,053.10	31,024.89	16%
Planning Grants	15,000.00	13,798.00	45,933.81	306%
Grant Match Activities	15,000.00	0.00	0.00	0%
Research Collaborative Grant Funding	25,000.00	0.00	0.00	0%
Total Grant Program & Grant Match	255,000.00	23,851.10	76,958.70	30%
Regulatory Controls and Permitting				
Permit Application Review/Tracking	130,000.00	16,272.62	92,062.40	71%
Inspections	35,000.00	5,707.86	30,426.16	87%
Wetland Conservation Act	35,000.00	645.00	11,775.49	34%
Rules	0.00	0.00	24,020.69	0%
Total Regulatory Controls and Permitting	200,000.00	22,625.48	158,284.74	79%
Technical Assistance				
Residents	0.00	0.00	2,471.50	0%

NINE MILE CREEK WATERSHED DISTRICT
Fund Performance Analysis
August 31, 2018

	<u>2018 Budget</u>	<u>Month Ended 8/31/2018</u>	<u>Year to Date 8/31/2018</u>	<u>YTD % of Budget 8/31/2018</u>
Cities	0.00	770.50	770.50	0%
Professional Project and Plan Review	30,000.00	425.00	9,013.58	30%
Total Technical Assistance	30,000.00	1,195.50	12,255.58	41%
Water Management Plan				
Amendments	10,000.00	722.73	8,098.95	81%
Update	0.00	0.00	0.00	0%
Water Management Plan - Eng	0.00	0.00	0.00	0%
Watershed Mngt Plan- Legal	0.00	0.00	0.00	0%
Total Water Management Plan	10,000.00	722.73	8,098.95	81%
Total Programs	1,135,500.00	91,450.54	577,712.60	51%
Capital Projects				
Edina Streambank	1,500,000.00	189,306.79	458,962.59	31%
Normandale Lake	500,000.00	130,143.30	316,498.49	63%
Lake Cornelia	100,000.00	0.00	0.00	0%
Project Repair/Maintenance	100,000.00	0.00	7,940.50	8%
Discovery Point Landscape Maintenance/Restoration/Preserva	85,000.00	1,509.54	11,017.60	13%
WRC Construction/Renovations	0.00	0.00	0.00	0%
Total Capital Project	2,285,000.00	320,959.63	794,419.18	35%
Stormwater Facilities Projects				
Stormwater Facilities Fund Projects	0.00	0.00	0.00	0%
Total Stormwater Facilities Projects	0.00	0.00	0.00	0%
TOTAL EXPENDITURES	<u>4,158,000.00</u>	<u>461,482.94</u>	<u>1,776,967.32</u>	<u>43%</u>
Net Income				
Total Revenue	2,663,000.00	32,344.50	1,555,018.13	58%
Less Total Expenditures	4,158,000.00	461,482.94	1,776,967.32	43%
TOTAL NET PROFIT/LOSS	<u>\$ (1,495,000.00)</u>	<u>\$ (429,138.44)</u>	<u>\$ (221,949.19)</u>	<u>15%</u>

NINE MILE CREEK WATERSHED DISTRICT
Balance Sheet
August 31, 2018

ASSETS

Current Assets

Checking	\$ 801,688.95
Investments	8,161,911.34
Investment Adjustment FMV	(3,108.48)
Standing Cash in Investment Account	23.49
Accrued Investment Interest	24,485.62

Total Current Assets	8,985,000.92
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Other Assets

Prepaid Expense	10,975.59
Accounts Receivable	-
County Tax Receivable	148,302.73

Total Other Assets	159,278.32
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Total Assets	9,144,279.24
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LIABILITIES AND NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	539,224.60
Payroll Withholding	-
Accrued Payroll	-
Retainages Payable	27,634.45

Total Current Liabilities	566,859.05
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Long-Term Liabilities

WCA Escrow	34,912.82
Permit Escrow	388,950.00
Sureties Payable	12,130.00
Delinquent Taxes	148,302.73
Unearned Revenue	17,762.81

Total Long-Term Liabilities	602,058.36
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Total Liabilities	1,168,917.41
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Net Assets

Fund Reserves	8,197,311.02
Net Profit/Loss	(221,949.19)

Total Net Assets	7,975,361.83
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Total Liabilities and Net Assets	\$ 9,144,279.24
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NINE MILE CREEK WATERSHED DISTRICT
Capital Projects Performance Analysis
August 31, 2018

	<u>Total Project Budget</u>	<u>2018 Budget</u>	<u>Month Ended 8/31/2018</u>	<u>Year to Date 8/31/2018</u>	<u>Lifetime Project Costs</u>
Capital Projects					
Normandale Lake	\$ 917,000.00	\$ 500,000.00	\$ 130,143.30	\$ 316,498.49	\$ 450,388.26
Edina Streambank	3,650,000.00	1,500,000.00	189,306.79	458,962.59	1,724,064.70
Project Repair/Maintenance	350,000.00	100,000.00	0.00	7,940.50	146,279.05
Lake Cornelia	100,000.00	100,000.00	0.00	0.00	0.00
Contingency Reserve	490,000.00	0.00	0.00	0.00	0.00
Total Capital Project Costs	<u>\$ 5,507,000.00</u>	<u>\$ 2,200,000.00</u>	<u>\$ 319,450.09</u>	<u>\$ 783,401.58</u>	<u>\$ 2,320,732.01</u>

NINE MILE CREEK WATERSHED DISTRICT
Levy History
August 31, 2018

Historical Levies	
2017 levy	\$ 2,522,901
2016 levy	2,411,305
2015 levy	2,429,162
2014 levy	2,442,978
2013 levy	2,373,150
2012 levy	2,326,668
2011 levy	1,290,630
2010 levy	1,441,898
2009 levy	1,457,656
2008 levy	1,352,770
2007 levy	1,238,447
2006 levy	1,130,021
2005 levy	1,041,215
2004 levy	992,961
2003 levy	953,702
2002 levy	909,559
2001 levy	839,523
2000 levy	775,382
1999 levy	772,547

NINE MILE CREEK WATERSHED DISTRICT
Wells Fargo Visa #8082 Activity
August 31, 2018

DATE	PURCHASE FROM	AMT	DESCRIPTION	ACCT #	Receipt?
8/17/2018	AMZN MKTP US AMZN.COM/BILAMZN.COM/BILLWA	15.99	5206 · Employee Expenses	5206	y
8/21/2018	AMAZON.COM AMZN.COM/BILL AMZN.COM/BILLWA	127.98	5206 · Employee Expenses	5206	y
		143.97	5206 · Employee Expenses Total		
8/20/2018	AMZN MKTP US AMZN.COM/BILAMZN.COM/BILLWA	24.94	5301 · Office Supplies & Expenses	5301	y
8/24/2018	OFFICE DEPOT #415 EDEN PRAIRIE MN	48.38	5301 · Office Supplies & Expenses	5301	y
		73.32	5301 · Office Supplies & Expenses Total		
8/8/2018	CUB FOODS EDEN PRAI EDEN PRAIRIE MN	53.29	6211 · Public Educ Workshops/Outreach	6211	y
		53.29	6211 · Public Educ Workshops/Outreach Total		
8/7/2018	GOTPRINT.COM 818-252-3000 CA	107.04	6232 · Brochures/Educational Materials	6232	y
		107.04	6232 · Brochures/Educational Materials Total		
8/7/2018	GOPHER SIGN COMPANY 651-698-5095 MN	625.16	6233 · Educational Signage & Exhibits	6233	y
		625.16	6233 · Educational Signage & Exhibits Total		
		1,002.78	Grand Total		

NINE MILE CREEK WATERSHED DISTRICT
Wells Fargo Visa #4274 Activity
August 31, 2018

DATE	PURCHASE FROM	AMT	DESCRIPTION	ACCT #	Receipt?
8/7/2018	VZWRLSS*IVR VB 800-922-0204 FL	218.52	5301 · Office Supplies & Expenses	5301	y
9/2/2018	OVERLIMIT FEE	39.00	5301 · Office Supplies & Expenses	5301	
		257.52			5301 Total
8/24/2018	APL*APPLE ONLINE STORE 800-676-2775 CA	1,995.00	5305 · Office Furniture/Equipment	5305	y
8/24/2018	APL*APPLE ONLINE STORE 800-676-2775 CA	295.00	5305 · Office Furniture/Equipment	5305	y
8/24/2018	APL*APPLE ONLINE STORE 800-676-2775 CA	445.00	5305 · Office Furniture/Equipment	5305	y
8/31/2018	AMZN Mktp US Amzn.com/billWA	159.85	5305 · Office Furniture/Equipment	5305	y
		2,894.85			5305 Total
8/11/2018	GOTPRINT.COM 818-252-3000 CA	216.62	6234 · Marketing and Event Promotion	6234	y
		216.62			6234 Total
		3,368.99			Grand Total

Note: Wells Fargo Visa autopay reduces the amount paid for previous month by credits received in current month.

7/2018 balance	2,501.97
less credit	(12.99)
8/27/18 payment	2,488.98
8/2018 activity	3,368.99
plus credit	12.99
09.2018 payment	3,381.98

I have contacted Wells Fargo asking to refund the overlimit fee.



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Nine Mile Creek Watershed District
Board of Managers
Eden Prairie, MN

To the Board of Directors:

We have compiled the accompanying Balance Sheet of Nine Mile Creek Watershed District as of August 31, 2018, and the related Cash Disbursements, Fund Performance Analysis, Capital Projects Performance Analysis, Levy History, Wells Fargo Visa #8082 Activity, and Wells Fargo Visa #4274 Activity for the period then ended in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurances on these financial statements.

Other Matters

The financial statements included in the accompanying prescribed form is presented in accordance with the requirements of the Board of Managers of the Nine Mile Creek Watershed District and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

We are not independent with respect to the Nine Mile Creek Watershed District.

Johnson Mattson Smail + Cavanaugh, PLLC

JMSC, PLLC
Certified Public Accountants

September 14, 2018
Minneapolis, MN