

NINE MILE CREEK WATERSHED DISTRICT
Treasurers Report
November 30, 2019

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NINE MILE CREEK WATERSHED DISTRICT
Cash Disbursements
November 30, 2019

Invoices to be Paid	Amount
Barr Engineering Co.	\$ 59,575.90
BlueCross BlueShield (ACH)	4,274.02
CenterPoint Energy (ACH)	194.96
Classic Cleaning Company	280.00
Comcast (ACH)	196.26
Commercial Furniture Services	4,182.92
Da Vanci Custom Homes	5,600.00 **
Erica Sniegowski	40.60
Gael Zembal	38.06
Good Samaritan United Methodist Church	1,350.00
Guardian (ACH)	705.00
Imagine IT, Inc (ACH)	840.50
J&A Glass & Mirror Inc	795.00
Joanna Accola	984.57
Johnson, Mattson, Smail & Cavanaugh, PLLC	1,745.00
Lake Forest Townhomes Association	1,706.69
Lauren Werner-Foley	30.90
Metro Blooms	965.00
Randy Anhorn	385.82
Riley Purgatory Bluff Creek Watershed Dis	2,700.00
Smith Partners PLLP	5,872.01
Studio Lola	3,557.59
Suburban Waste Services	89.42
TForce	32.43
The Design Company	2,400.00
TimeSaver Off Site Secretarial, Inc.	430.00
Trusted Employees	24.00
Verizon Wireless (ach)	226.62
Wells Fargo 4274 (ACH)	1,268.61
Wells Fargo 8082 (ACH)	1,352.72
Windmill Design (ACH)	273.00
Xcel Energy (ACH)	182.71
Total Invoices	<u>102,300.31</u>
Payroll Disbursements	
Employee Salaries	25,266.53
Manager Per Diem Pay and Taxes	888.11
Employee Payroll Taxes	1,875.08
PERA Match	1,894.98
Payroll Processing Fee	145.00
HSA Expense	-
Total Payroll Disbursements	<u>30,069.70</u>
Total Cash Disbursements	<u>\$ 132,370.01</u>

Memo

The 2018 mileage rate is 54.5 cents per mile. The 2019 mileage rate is 58 cents per mile.
AutoPay Invoices: BCBS, CenterPoint, Comcast, Guardian, Pitney Bowes, Purchase Power, Verizon, Windmill Design, Wells Fargo and Xcel

** Items represent a Surety, Permit Escrow or Retainage payout.

NINE MILE CREEK WATERSHED DISTRICT
Fund Performance Analysis
November 30, 2019

	<u>2019 Budget</u>	<u>Month Ended 11/30/2019</u>	<u>Year to Date 11/30/2019</u>	<u>YTD % of Budget 11/30/2019</u>
REVENUES				
Tax Levy- Hennepin County	\$ 2,714,500.00	\$ -	\$ 1,382,107.00	51%
Interest Income	0.00	9,304.24	170,682.85	0%
Permit Fee Income	0.00	4,740.00	48,858.10	0%
Grant Income	0.00	0.00	0.00	0%
Cost Sharing Revenue	0.00	0.00	0.00	0%
Stormwater Facilities Fund	0.00	0.00	13,360.00	0%
Other Income	0.00	0.00	12,642.82	0%
TOTAL REVENUES	<u>2,714,500.00</u>	<u>14,044.24</u>	<u>1,627,650.77</u>	<u>60%</u>
EXPENDITURES				
Administration				
Board				
Advisory Committees (CAC and TAC)	2,000.00	0.00	414.17	21%
Annual Audit	14,500.00	0.00	14,525.00	100%
Dues/Conferences/Membership Fees	16,000.00	700.00	12,837.60	80%
Insurance	14,000.00	1,015.84	10,290.46	74%
Per Diems and Payroll tax	10,000.00	888.11	5,490.14	55%
Manager Expenses	3,000.00	0.00	511.60	17%
Total Board	<u>59,500.00</u>	<u>2,603.95</u>	<u>44,068.97</u>	<u>74%</u>
Staff				
Salaries and Benefits	525,000.00	33,559.73	375,194.30	71%
Employee Expenses	8,000.00	1,059.88	3,999.23	50%
Staff Training/Professional Development	10,000.00	650.00	4,056.37	41%
Education Assistance	6,000.00	0.00	3,992.00	67%
Total Staff	<u>549,000.00</u>	<u>35,269.61</u>	<u>387,241.90</u>	<u>71%</u>
Office Costs				
Office Supplies & Expenses	15,000.00	118.16	6,374.60	42%
Office Utilities	18,000.00	800.55	14,851.17	83%
Office Networking Managed Services	15,000.00	840.50	10,577.25	71%
Office Equipment Maintenance	5,000.00	0.00	497.00	10%
Office Furniture/Equipment	50,000.00	4,182.92	42,711.32	85%
Official Minutes	4,500.00	430.00	3,916.75	87%
Operating Expenses	24,000.00	413.48	10,346.36	43%
Discovery Point Maintenance	25,000.00	3,625.00	5,888.53	24%
Total Office Costs	<u>156,500.00</u>	<u>10,410.61</u>	<u>95,162.98</u>	<u>61%</u>
Accounting				
General/Monthly Accounting	29,000.00	1,725.00	25,015.00	86%
Payroll Processing Fees	2,000.00	145.00	1,595.00	80%
Total Accounting	<u>31,000.00</u>	<u>1,870.00</u>	<u>26,610.00</u>	<u>86%</u>
Engineering Services				
Engineering Administration	80,000.00	4,780.11	66,419.40	83%
Total Engineering Services	<u>80,000.00</u>	<u>4,780.11</u>	<u>66,419.40</u>	<u>83%</u>
Legal				
General Legal Advice	45,000.00	3,478.30	41,143.05	91%
Policies/Bylaws	5,000.00	253.18	6,153.85	123%
Total Legal	<u>50,000.00</u>	<u>3,731.48</u>	<u>47,296.90</u>	<u>95%</u>
Other				

NINE MILE CREEK WATERSHED DISTRICT
Fund Performance Analysis
November 30, 2019

	<u>2019 Budget</u>	<u>Month Ended 11/30/2019</u>	<u>Year to Date 11/30/2019</u>	<u>YTD % of Budget 11/30/2019</u>
Other Consultant	45,000.00	0.00	22,793.46	51%
Total Engineering Services	45,000.00	0.00	22,793.46	51%
Total Administration	971,000.00	58,665.76	689,593.61	71%
Programs				
Data Collection, Assessment and Management				
Lake Level Monitoring	25,000.00	2,122.49	25,745.39	103%
Groundwater Level Monitoring	6,000.00	469.74	5,676.68	95%
Streamflow Monitoring	2,000.00	0.00	0.00	0%
Precipitation Monitoring	5,000.00	150.00	1,614.68	32%
WOMP Stations	115,000.00	2,347.94	89,650.45	78%
Lake Water Quality and Biological Stream Monitoring	125,000.00	90.00	100,458.68	80%
Targeted Monitoring	45,000.00	8,398.50	31,036.50	69%
Regional SW Volume Reduction Study	5,000.00	0.00	8,115.00	162%
Modeling and Atlas 14 Flood Planning/Management	70,000.00	0.00	17,223.54	25%
TMDL & UAA Studies	91,673.00	3,665.00	82,128.54	90%
Special Studies	30,000.00	0.00	30,248.89	101%
Total Data Collection, Assessment and Management	519,673.00	17,243.67	391,898.35	75%
Education & Outreach Program				
Public Involvement /Education				
Public Education Workshops & Outreach	20,000.00	101.55	14,747.45	74%
Program Development	7,500.00	0.00	1,667.91	22%
CAMP/Volunteer Monitoring	7,000.00	0.00	6,130.00	88%
Master Water Stewards Program	20,000.00	(800.00)	9,743.02	49%
Program & Event Sponsorships	7,000.00	0.00	6,500.00	93%
Total Public Involvement /Education	61,500.00	(698.45)	38,788.38	63%
Communications & Education Materials				
Annual Communication/Calendar	4,000.00	0.00	0.00	0%
Brochures & Educational Materials	15,000.00	2,400.00	4,055.39	27%
Educational Signage and Exhibits	25,000.00	3,557.59	4,141.72	17%
Marketing and Event Promotion	35,000.00	389.50	25,154.35	72%
Promotional Items	7,000.00	493.99	5,069.79	72%
Website/GIS Maintenance & Hosting	15,000.00	273.00	10,815.52	72%
Total Communications & Education Materials	101,000.00	7,114.08	49,236.77	49%
Total Education & Outreach Program	162,500.00	6,415.63	88,025.15	54%
Grant Program & Grant Match				
Cost Share Grant Program	200,000.00	5,006.26	181,307.73	91%
Planning Grants	0.00	0.00	4,069.50	0%
Grant Match Activities	1,500.00	0.00	0.00	0%
Research Collaborative Grant Funding	25,000.00	0.00	15,000.00	60%
Total Grant Program & Grant Match	226,500.00	5,006.26	200,377.23	88%
Regulatory Controls and Permitting				
Permit Application Review/Tracking	100,000.00	9,570.50	173,889.18	174%
Inspections	30,000.00	0.00	15,815.86	53%
Wetland Conservation Act	35,000.00	1,023.04	20,615.84	59%
Rules	0.00	0.00	3,330.50	0%
Total Regulatory Controls and Permitting	165,000.00	10,593.54	213,651.38	129%
Technical Assistance				
Residents	5,000.00	221.00	221.00	4%

NINE MILE CREEK WATERSHED DISTRICT
Fund Performance Analysis
November 30, 2019

	<u>2019 Budget</u>	<u>Month Ended 11/30/2019</u>	<u>Year to Date 11/30/2019</u>	<u>YTD % of Budget 11/30/2019</u>
Cities	5,000.00	1,791.50	2,616.50	52%
Professional Project and Plan Review	10,000.00	0.00	1,934.94	19%
Total Technical Assistance	20,000.00	2,012.50	4,772.44	24%
Water Management Plan				
Amendments	0.00	0.00	718.32	0%
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	0.00	0.00	718.32	0%
Total Programs	1,093,673.00	41,271.60	899,442.87	82%
Capital Projects				
Edina Streambank	100,000.00	1,610.04	39,594.05	40%
Normandale Lake	500,000.00	4,512.08	295,846.92	59%
Lake Cornelia	500,000.00	8,244.99	48,756.14	10%
Project Repair/Maintenance	100,000.00	7,489.50	21,344.25	21%
Discovery Point Landscape Maintenance/Restoration/Preserv:	20,000.00	(2,830.00)	11,662.90	58%
WRC Construction/Renovations	0.00	0.00	0.00	0%
Pentagon Park Project(s)	500,000.00	0.00	0.00	0%
Total Capital Project	1,720,000.00	19,026.61	417,204.26	24%
Stormwater Facilities Projects				
Stormwater Facilities Fund Projects	210,000.00	0.00	0.00	0%
Non-Profit Planning Grant Stormwater BMP Project	125,000.00	7,566.00	25,030.22	20%
Total Stormwater Facilities Projects	335,000.00	7,566.00	25,030.22	7%
TOTAL EXPENDITURES	4,119,673.00	126,529.97	2,031,270.96	49%
Net Income				
Total Revenue	2,714,500.00	14,044.24	1,627,650.77	60%
Less Total Expenditures	4,119,673.00	126,529.97	2,031,270.96	49%
TOTAL NET PROFIT/LOSS	\$ (1,405,173.00)	\$ (112,485.73)	\$ (403,620.19)	29%

NINE MILE CREEK WATERSHED DISTRICT
Balance Sheet
November 30, 2019

ASSETS

Current Assets

Checking	\$ 347,135.73
Investments	6,162,000.00
Investment Adjustment FMV	(25,867.61)
Standing Cash in Investment Account	1,977,681.48
Accrued Investment Interest	35,754.34

Total Current Assets	8,496,703.94
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Other Assets

Prepaid Expense	10,637.96
Accounts Receivable	-
County Tax Receivable	161,272.01

Total Other Assets	171,909.97
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Total Assets	8,668,613.91
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LIABILITIES AND NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	102,300.31
Payroll Withholding	-
Accrued Payroll	-
Retainages Payable	34,741.44

Total Current Liabilities	137,041.75
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Long-Term Liabilities

WCA Escrow	12,400.00
Permit Escrow	752,200.00
Sureties Payable	12,130.00
Delinquent Taxes	161,272.01
Unearned Revenue	5,140.26

Total Long-Term Liabilities	943,142.27
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Total Liabilities	1,080,184.02
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Net Assets

Fund Reserves	7,992,050.08
Net Profit/Loss	(403,620.19)

Total Net Assets	7,588,429.89
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Total Liabilities and Net Assets	\$ 8,668,613.91
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NINE MILE CREEK WATERSHED DISTRICT
Capital Projects Performance Analysis
November 30, 2019

	<u>Total Project Budget</u>	<u>2019 Budget</u>	<u>Month Ended 11/30/2019</u>	<u>Year to Date 11/30/2019</u>	<u>Lifetime Project Costs</u>
Capital Projects					
Normandale Lake	\$ 917,000.00	\$ 500,000.00	\$ 4,512.08	\$ 295,846.92	\$ 996,670.59
Edina Streambank	3,650,000.00	100,000.00	1,610.04	39,594.05	2,262,138.26
Project Repair/Maintenance	350,000.00	100,000.00	7,489.50	21,344.25	168,367.80
Lake Cornelia	100,000.00	500,000.00	8,244.99	48,756.14	48,756.14
Contingency Reserve	490,000.00	0.00	0.00	0.00	0.00
Pentagon Park Project(s)	500,000.00	500,000.00	0.00	0.00	0.00
Stormwater Facilities Fund Projects	210,000.00	210,000.00	0.00	0.00	0.00
Non-Profit Planning Grant Stormwater BMP Project	125,000.00	125,000.00	7,566.00	25,030.22	25,030.22
Total Capital Project Costs	<u><u>\$ 6,342,000.00</u></u>	<u><u>\$ 2,035,000.00</u></u>	<u><u>\$ 29,422.61</u></u>	<u><u>\$ 430,571.58</u></u>	<u><u>\$ 3,500,963.01</u></u>

NINE MILE CREEK WATERSHED DISTRICT
Levy History
November 30, 2019

Historical Levies	
2018 levy	\$ 2,634,775
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
November 30, 2019

Date	Name	Memo	Account	Amount	Receipt?
11/4/2019	Sheraton	SHERATON SALT LKE FD SALT LAKE CITUT	5206 - Employee Expenses	147.20	y
11/7/2019	Sheraton	SHERATON SALT LKE FD SALT LAKE CITUT	5206 - Employee Expenses	503.09	y
			5206 - Employee Expenses Total	650.29	
11/2/2019	MN Assoc of Wate	MINNESOTA ASSOC OF WAT 999-9999999 MN	5207 - Staff Training/Prof Development	300.00	y
			5207 - Staff Training/Prof Development Total	300.00	
11/26/2019	CLASSIC CATERING	CLASSIC CATERING 612-8690642 MN	6211 - Public Educ Workshops/Outreach	58.44	y
			6211 - Public Educ Workshops/Outreach Total	58.44	
11/4/2019	Eddie Bauer	EDDIEBAUER.COM 800-426-8020 WA	6236 - Promotional Items	149.99	y
11/5/2019	Eddie Bauer	EDDIEBAUER.COM 800-426-8020 WA	6236 - Promotional Items	194.00	y
			6236 - Promotional Items Total	343.99	
			Grand Total	1,352.72	

NINE MILE CREEK WATERSHED DISTRICT
Wells Fargo Visa #4274 Activity
November 30, 2019

Date	Name	Memo	Account	Amount	Receipt?
11/2/2019	MN Assoc of Watershed Districts	MINNESOTA ASSOC OF WAT 999-9999999 MN	5103 · Dues/Conferences/Membership Fee	700.00	y
			5103 · Dues/Conferences/Membership Fee Total	700.00	
11/2/2019	MN Assoc of Watershed Districts	MINNESOTA ASSOC OF WAT 999-9999999 MN	5207 · Staff Training/Prof Development	200.00	y
11/26/2019	MN Assoc of Watershed Districts	MINNESOTA ASSOC OF WAT 999-9999999 MN	5207 · Staff Training/Prof Development	150.00	y
			5207 · Staff Training/Prof Development Total	350.00	
11/6/2019	Cub Foods	CUB FOODS EDEN PRAI EDEN PRAIRIE MN	6211 · Public Educ Workshops/Outreach	43.11	y
			6211 · Public Educ Workshops/Outreach Total	43.11	
11/25/2019	Deneen Pottery	DENEEN POTTERY 651-6460238 MN	6236 · Promotional Items	150.00	y
			6236 · Promotional Items Total	150.00	
11/25/2019	USPS	USPS PO 2645930345 MINNETONKA MN	7100 · Edina Streambank	25.50	y
			7100 · Edina Streambank Total	25.50	
			Grand Total	1,268.61	



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Moving People and
Business Forward

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 November 30, 2019, 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

December 13, 2019
Minneapolis, MN