

**NINE MILE CREEK WATERSHED DISTRICT  
Treasurers Report  
December 31, 2018**

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**NINE MILE CREEK WATERSHED DISTRICT**  
**Cash Disbursements**  
**December 31, 2018**

<b>Invoices to be Paid</b>	<b>Amount</b>
Barr Engineering Co.	\$ 59,899.26
BlueCross BlueShield (ACH)	3,554.66
Bush Lake Chapter IWLA	745.85
CenterPoint Energy (ACH)	370.39
City of Eden Prairie	309.99
City of Edina	5,117.50
Comcast (ACH)	185.53
Erica Sniegowski	27.80
Erin Hunker	199.58
Gael Zembal	1,086.86
Grace Sheely	127.80
Guardian (ACH)	632.18
Imagine IT, Inc	838.63
Innovative Office Solutions	574.42
JMSC	3,470.00
Jodi Peterson	84.50
Maressia Twele	13.08
Metro Watershed Partners	5,000.00
Pitney Bowes Global Financial (ACH)	207.00
Purchase Power (ACH)	1,210.50
Rachel Contracting Inc	29,693.35
Randy Anhorn	82.93
Riley Purgatory Bluff Creek Watershed Dis	103.75
Salil Gokhale and Kali Bhandari	9,671.00 **
Smith Partners PLLP	12,641.67
TForce	32.14
TGC Property Services	450.00
The Design Company	2,500.00
TimeSaver Off Site Secretarial, Inc.	284.00
Vacker Sign	2,061.00
Verizon Wireless (ach)	282.48
Wells Fargo 4274 (ACH)	1,324.41
Wells Fargo 8082 (ACH)	354.08
Xcel Energy (ACH)	231.56
<b>Total Invoices</b>	<u>143,367.90</u>
<b>Payroll Disbursements</b>	
Employee Salaries	23,133.85
Manager Per Diem Pay and Taxes	4,521.31
Employee Payroll Taxes	1,707.40
PERA Match	1,735.04
Payroll Processing Fee	145.00
HSA Expense	-
<b>Total Payroll Disbursements</b>	<u>31,242.60</u>
<b>Total Cash Disbursements</b>	<u><u>\$ 174,610.50</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**  
**December 31, 2018**

	<b>2018 Budget</b>	<b>Month Ended 12/31/2018</b>	<b>Year to Date 12/31/2018</b>	<b>YTD % of Budget 12/31/2018</b>
<b>REVENUES</b>				
Tax Levy- Hennepin County	\$ 2,663,000.00	\$ 1,192,156.21	\$ 2,620,365.21	98%
Interest Income	0.00	11,260.11	104,580.02	0%
Permit Fee Income	0.00	5,890.00	52,050.00	0%
Grant Income	0.00	12,622.55	45,958.55	0%
Cost Sharing Revenue	0.00	0.00	8,993.29	0%
Stormwater Facilities Fund	0.00	1,029.00	12,793.00	0%
Other Income	0.00	335.00	13,456.55	0%
<b>TOTAL REVENUES</b>	<b>2,663,000.00</b>	<b>1,223,292.87</b>	<b>2,858,196.62</b>	<b>107%</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
<b>Board</b>				
Advisory Committees (CAC and TAC)	2,000.00	1,372.11	2,692.96	135%
Annual Audit	14,500.00	0.00	14,200.00	98%
Dues/Conferences/Membership Fees	16,000.00	0.00	11,133.00	70%
Insurance	14,000.00	768.75	9,570.02	68%
Per Diems and Payroll tax	12,000.00	4,521.31	8,558.22	71%
Manager Expenses	3,000.00	424.96	934.46	31%
<b>Total Board</b>	<b>61,500.00</b>	<b>7,087.13</b>	<b>47,088.66</b>	<b>77%</b>
<b>Staff</b>				
Salaries and Benefits	425,000.00	30,162.24	327,294.47	77%
Employee Expenses	6,000.00	116.59	4,214.89	70%
Staff Training/Professional Development	5,500.00	248.75	4,254.17	77%
Education Assistance	6,000.00	1,031.00	5,992.00	100%
<b>Total Staff</b>	<b>442,500.00</b>	<b>31,558.58</b>	<b>341,755.53</b>	<b>77%</b>
<b>Office Costs</b>				
Office Supplies & Expenses	10,000.00	571.62	16,754.11	168%
Office Utilities	18,000.00	1,281.92	13,743.85	76%
Office Networking Managed Services	12,000.00	838.63	10,778.63	90%
Office Equipment Maintenance	5,000.00	0.00	3,783.72	76%
Office Furniture/Equipment	10,000.00	0.00	5,469.92	55%
Official Minutes	4,500.00	284.00	3,766.39	84%
Operating Expenses	20,000.00	470.00	11,855.13	59%
<b>Total Office Costs</b>	<b>79,500.00</b>	<b>3,446.17</b>	<b>66,151.75</b>	<b>83%</b>
<b>Accounting</b>				
General/Monthly Accounting	27,000.00	3,450.00	26,100.00	97%
Payroll Processing Fees	2,000.00	145.00	1,740.00	87%
<b>Total Accounting</b>	<b>29,000.00</b>	<b>3,595.00</b>	<b>27,840.00</b>	<b>96%</b>
<b>Engineering Services</b>				
Engineering Administration	75,000.00	7,265.45	82,273.11	110%
<b>Total Engineering Services</b>	<b>75,000.00</b>	<b>7,265.45</b>	<b>82,273.11</b>	<b>110%</b>
<b>Legal</b>				
General Legal Advice	45,000.00	3,352.94	34,870.83	77%
Policies/Bylaws	5,000.00	1,608.75	5,218.21	104%
<b>Total Legal</b>	<b>50,000.00</b>	<b>4,961.69</b>	<b>40,089.04</b>	<b>80%</b>
<b>Total Administration</b>	<b>737,500.00</b>	<b>57,914.02</b>	<b>605,198.09</b>	<b>82%</b>

**NINE MILE CREEK WATERSHED DISTRICT**  
**Fund Performance Analysis**  
**December 31, 2018**

	<u>2018 Budget</u>	<u>Month Ended 12/31/2018</u>	<u>Year to Date 12/31/2018</u>	<u>YTD % of Budget 12/31/2018</u>
<b>Programs</b>				
<b>Data Collection, Assessment and Management</b>				
Lake Level Monitoring	25,000.00	3,578.78	23,981.03	96%
Groundwater Level Monitoring	6,000.00	496.89	5,336.40	89%
Streamflow Monitoring	2,000.00	0.00	0.00	0%
Precipitation Monitoring	5,000.00	182.40	2,101.44	42%
WOMP Stations	110,000.00	7,871.71	99,002.04	90%
Lake Water Quality and Biological Stream Monitoring	120,000.00	3,357.00	141,355.58	118%
Targeted Monitoring	45,000.00	3,225.00	20,738.13	46%
Regional SW Volume Reduction Study	15,000.00	0.00	12,843.00	86%
Modeling and Atlas 14 Flood Planning/Management	70,000.00	0.00	5,513.38	8%
TMDL & UAA Studies	100,000.00	12,095.92	56,672.52	57%
<b>Total Data Collection, Assessment and Management</b>	<b>498,000.00</b>	<b>30,807.70</b>	<b>367,543.52</b>	<b>74%</b>
<b>Education &amp; Outreach Program</b>				
<b>Public Involvement /Education</b>				
Public Education Workshops & Outreach	15,000.00	0.00	10,223.53	68%
Program Development	7,500.00	0.00	0.00	0%
CAMP/Volunteer Monitoring	7,000.00	0.00	3,802.00	54%
Master Water Stewards Program	25,000.00	(100.00)	14,719.71	59%
Program & Event Sponsorships	11,000.00	2,000.00	6,500.00	59%
<b>Total Public Involvement /Education</b>	<b>65,500.00</b>	<b>1,900.00</b>	<b>35,245.24</b>	<b>54%</b>
<b>Communications &amp; Education Materials</b>				
Annual Communication/Calendar	13,000.00	2,500.00	7,127.86	55%
Brochures & Educational Materials	7,000.00	574.42	4,003.54	57%
Educational Signage and Exhibits	25,000.00	2,061.00	17,591.31	70%
Marketing and Event Promotion	3,000.00	3,078.00	4,063.20	135%
Education Program Supplies	6,500.00	84.91	2,718.30	42%
Promotional Items	2,000.00	76.47	618.16	31%
Website/GIS Maintenance & Hosting	5,500.00	0.00	8,936.00	162%
Water Quality Materials	5,000.00	0.00	0.00	0%
Web site content review	10,000.00	0.00	0.00	0%
<b>Total Communications &amp; Education Materials</b>	<b>77,000.00</b>	<b>8,374.80</b>	<b>45,058.37</b>	<b>59%</b>
<b>Total Education &amp; Outreach Program</b>	<b>142,500.00</b>	<b>10,274.80</b>	<b>80,303.61</b>	<b>56%</b>
<b>Grant Program &amp; Grant Match</b>				
Cost Share Grant Program	200,000.00	745.85	74,436.81	37%
Planning Grants	15,000.00	2,013.00	39,353.71	262%
Grant Match Activities	15,000.00	0.00	15,000.00	100%
Research Collaborative Grant Funding	25,000.00	0.00	15,000.00	60%
<b>Total Grant Program &amp; Grant Match</b>	<b>255,000.00</b>	<b>2,758.85</b>	<b>143,790.52</b>	<b>56%</b>
<b>Regulatory Controls and Permitting</b>				
Permit Application Review/Tracking	130,000.00	15,502.68	148,800.19	114%
Inspections	35,000.00	896.11	47,814.32	137%
Wetland Conservation Act	35,000.00	950.00	16,155.94	46%
Rules	0.00	720.00	25,955.06	0%
<b>Total Regulatory Controls and Permitting</b>	<b>200,000.00</b>	<b>18,068.79</b>	<b>238,725.51</b>	<b>119%</b>
<b>Technical Assistance</b>				
Residents	0.00	0.00	2,471.50	0%
Cities	0.00	0.00	3,057.50	0%
Professional Project and Plan Review	30,000.00	3,527.07	19,506.35	65%
<b>Total Technical Assistance</b>	<b>30,000.00</b>	<b>3,527.07</b>	<b>25,035.35</b>	<b>83%</b>

**NINE MILE CREEK WATERSHED DISTRICT**  
**Fund Performance Analysis**  
**December 31, 2018**

	<u>2018 Budget</u>	<u>Month Ended 12/31/2018</u>	<u>Year to Date 12/31/2018</u>	<u>YTD % of Budget 12/31/2018</u>
<b>Water Management Plan</b>				
Amendments	10,000.00	0.00	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%
<b>Total Water Management Plan</b>	<u>10,000.00</u>	<u>0.00</u>	<u>8,098.95</u>	<u>81%</u>
<b>Total Programs</b>	<b>1,135,500.00</b>	<b>65,437.21</b>	<b>863,497.46</b>	<b>76%</b>
<b>Capital Projects</b>				
Edina Streambank	1,500,000.00	489.30	957,442.10	64%
Normandale Lake	500,000.00	36,351.28	566,933.90	113%
Lake Cornelia	100,000.00	0.00	0.00	0%
Project Repair/Maintenance	100,000.00	(4,000.00)	8,685.00	9%
Discovery Point Landscape Maintenance/Restoration/Preserv:	85,000.00	0.00	73,711.25	87%
WRC Construction/Renovations	0.00	0.00	0.00	0%
<b>Total Capital Project</b>	<u>2,285,000.00</u>	<u>32,840.58</u>	<u>1,606,772.25</u>	<u>70%</u>
<b>Stormwater Facilities Projects</b>				
Stormwater Facilities Fund Projects	0.00	0.00	0.00	0%
<b>Total Stormwater Facilities Projects</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0%</u>
<b>TOTAL EXPENDITURES</b>	<u><b>4,158,000.00</b></u>	<u><b>156,191.81</b></u>	<u><b>3,075,467.80</b></u>	<u><b>74%</b></u>
<b>Net Income</b>				
Total Revenue	2,663,000.00	1,223,292.87	2,858,196.62	107%
Less Total Expenditures	4,158,000.00	156,191.81	3,075,467.80	74%
<b>TOTAL NET PROFIT/LOSS</b>	<u><b>\$ (1,495,000.00)</b></u>	<u><b>\$ 1,067,101.06</b></u>	<u><b>\$ (217,271.18)</b></u>	<u><b>15%</b></u>

**NINE MILE CREEK WATERSHED DISTRICT**  
**Balance Sheet**  
**December 31, 2018**

**ASSETS**

**Current Assets**

Checking	\$ 1,499,413.31
Investments	6,956,725.08
Investment Adjustment FMV	(25,867.61)
Standing Cash in Investment Account	262,552.47
Accrued Investment Interest	35,754.34

<b>Total Current Assets</b>	<b>8,728,577.59</b>
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**Other Assets**

Prepaid Expense	13,167.12
Accounts Receivable	4,000.00
County Tax Receivable	148,302.73

<b>Total Other Assets</b>	<b>165,469.85</b>
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<b>Total Assets</b>	<b>8,894,047.44</b>
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**LIABILITIES AND NET ASSETS**

**Liabilities**

**Current Liabilities**

Accounts Payable	143,367.90
Payroll Withholding	-
Accrued Payroll	4,521.31
Retainages Payable	56,382.58

<b>Total Current Liabilities</b>	<b>204,271.79</b>
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**Long-Term Liabilities**

WCA Escrow	34,912.82
Permit Escrow	509,250.00
Sureties Payable	12,130.00
Delinquent Taxes	148,302.73
Unearned Revenue	5,140.26

<b>Total Long-Term Liabilities</b>	<b>709,735.81</b>
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<b>Total Liabilities</b>	<b>914,007.60</b>
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**Net Assets**

Fund Reserves	8,197,311.02
Net Profit/Loss	(217,271.18)

<b>Total Net Assets</b>	<b>7,980,039.84</b>
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<b>Total Liabilities and Net Assets</b>	<b>\$ 8,894,047.44</b>
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**NINE MILE CREEK WATERSHED DISTRICT**  
**Capital Projects Performance Analysis**  
**December 31, 2018**

	<b>Total Project Budget</b>	<b>2018 Budget</b>	<b>Month Ended 12/31/2018</b>	<b>Year to Date 12/31/2018</b>	<b>Lifetime Project Costs</b>
<b>Capital Projects</b>					
Normandale Lake	\$ 917,000.00	\$ 500,000.00	\$ 36,351.28	\$ 566,933.90	\$ 700,823.67
Edina Streambank	3,650,000.00	1,500,000.00	489.30	957,442.10	2,222,544.21
Project Repair/Maintenance	350,000.00	100,000.00	(4,000.00)	8,685.00	147,023.55
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
<b>Total Capital Project Costs</b>	<b><u>\$ 5,507,000.00</u></b>	<b><u>\$ 2,200,000.00</u></b>	<b><u>\$ 32,840.58</u></b>	<b><u>\$ 1,533,061.00</u></b>	<b><u>\$ 3,070,391.43</u></b>

**NINE MILE CREEK WATERSHED DISTRICT**  
**Levy History**  
**December 31, 2018**

<b>Historical Levies</b>	
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**  
**December 31, 2018**

<b>DATE</b>	<b>PURCHASE FROM</b>	<b>AMT</b>	<b>DESCRIPTION</b>	<b>ACCT #</b>	<b>Receipt?</b>
12/12/2018	CUB FOODS EDEN PRAI EDEN PRAIRIE MN	47.70	5101 · Advisory Committees (CAC/TAC)	5101	y
		47.70			
				<b>5101 Total</b>	
12/28/2018	PAYPAL *FRSHWTR SOC 402-935-7733 MN	145.00	5207 · Staff Training/Prof Development	5207	y
		145.00			
				<b>5207 Total</b>	
12/9/2018	AMZN Mktp US*M06OR9KD0 Amzn.com/billWA	60.19	6235 · Education Program Supplies	6235	y
12/23/2018	Amazon.com*M277C7DI1 Amzn.com/billWA	24.72	6235 · Education Program Supplies	6235	y
		84.91			
				<b>6235 Total</b>	
12/13/2018	AMZN Mktp US*M27563OH0 Amzn.com/billWA	60.49	6236 · Promotional Items	6236	y
12/14/2018	AMZN Mktp US*M280V5LX1 Amzn.com/billWA	15.98	6236 · Promotional Items	6236	y
		76.47			
		354.08			
				<b>6236 Total</b>	
				<b>Grand Total</b>	





[www.goJMSC.com](http://www.goJMSC.com)

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 December 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

January 11, 2019  
Minneapolis, MN

**NINE MILE CREEK WATERSHED DISTRICT**  
**Internal Report**  
**December 31, 2018**

**Report Name**

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Treasurer's Report Reconciliation

Fund Performance Analysis

Balance Sheet

General Ledger - separate PDF