

**NINE MILE CREEK WATERSHED DISTRICT  
Treasurers Report  
December 31, 2019**

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**NINE MILE CREEK WATERSHED DISTRICT**  
**Cash Disbursements**  
**December 31, 2019**

<b>Invoices to be Paid</b>	<b>Amount</b>
Barr Engineering Co.	\$ 58,058.38
BlueCross BlueShield (ACH)	4,274.02
CenterPoint Energy (ACH)	291.83
City of Eden Prairie	356.80
City of Edina - 50th	3,125.00
Comcast (ACH)	196.26
Erica Sniegowski	17.98
Erin Hunker	27.96
Gael Zembal	34.62
Grace Sheely	225.04
Guardian (ACH)	716.83
Imagine IT, Inc (ACH)	840.50
Jerry's Printing	552.00
Jodi Peterson	314.33
Johnson, Mattson, Smail & Cavanaugh, PLLC	1,995.00
Larry Olson	182.12
Lauren Werner-Foley	2,045.04
Nortec Communications, Inc	361.94
Pitney Bowes Global Financial (ACH)	207.00
Purchase Power (ACH)	301.50
Randy Anhorn	74.87
Robert Cutshall	160.08
Smith Partners PLLP	4,776.14
TForce	28.09
TGC Property Services	470.00
TimeSaver Off Site Secretarial, Inc.	250.00
Verizon Wireless (ach)	226.62
Wells Fargo 4274 (ACH)	2,496.85
Wells Fargo 8082 (ACH)	148.91
Wild Ones	150.00
Windmill Design (ACH)	273.00
Xcel Energy (ACH)	148.35
<b>Total Invoices</b>	<b>83,327.06</b>
<b>Payroll Disbursements</b>	
Employee Salaries	25,429.88
Manager Per Diem Pay and Taxes	5,597.80
Employee Payroll Taxes	1,887.55
PERA Match	1,907.23
Payroll Processing Fee	145.00
HSA Expense	-
<b>Total Payroll Disbursements</b>	<b>34,967.46</b>
<b>Total Cash Disbursements</b>	<b>\$ 118,294.52</b>

**Memo**

The 2019 mileage rate is 58 cents per mile. The 2020 mileage rate is 57.5 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**  
**December 31, 2019**

	<b>2019 Budget</b>	<b>Month Ended 12/31/2019</b>	<b>Year to Date 12/31/2019</b>	<b>YTD % of Budget 12/31/2019</b>
<b>REVENUES</b>				
Tax Levy- Hennepin County	\$ 2,714,500.00	\$ 1,292,577.29	\$ 2,674,684.29	99%
Interest Income	0.00	10,225.46	180,908.31	0%
Permit Fee Income	0.00	7,720.00	56,578.10	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	335.33	12,978.15	0%
<b>TOTAL REVENUES</b>	<b><u>2,714,500.00</u></b>	<b><u>1,310,858.08</u></b>	<b><u>2,938,508.85</u></b>	<b><u>108%</u></b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
<b>Board</b>				
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	0.00	12,837.60	80%
Insurance	14,000.00	1,015.84	11,306.30	81%
Per Diems and Payroll tax	10,000.00	5,597.80	11,087.94	111%
Manager Expenses	3,000.00	1,081.63	1,593.23	53%
<b>Total Board</b>	<b><u>59,500.00</u></b>	<b><u>7,695.27</u></b>	<b><u>51,764.24</u></b>	<b><u>87%</u></b>
<b>Staff</b>				
Salaries and Benefits	525,000.00	33,438.57	408,632.87	78%
Employee Expenses	8,000.00	92.61	4,091.84	51%
Staff Training/Professional Development	10,000.00	1,608.46	5,664.83	57%
Education Assistance	6,000.00	2,008.00	6,000.00	100%
<b>Total Staff</b>	<b><u>549,000.00</u></b>	<b><u>37,147.64</u></b>	<b><u>424,389.54</u></b>	<b><u>77%</u></b>
<b>Office Costs</b>				
Office Supplies & Expenses	15,000.00	627.83	7,002.43	47%
Office Utilities	18,000.00	1,581.80	16,432.97	91%
Office Networking Managed Services	15,000.00	840.50	11,417.75	76%
Office Equipment Maintenance	5,000.00	0.00	497.00	10%
Office Furniture/Equipment	50,000.00	0.00	42,711.32	85%
Official Minutes	4,500.00	250.00	4,166.75	93%
Operating Expenses	24,000.00	526.98	10,873.34	45%
Discovery Point Maintenance	25,000.00	0.00	5,888.53	24%
<b>Total Office Costs</b>	<b><u>156,500.00</u></b>	<b><u>3,827.11</u></b>	<b><u>98,990.09</u></b>	<b><u>63%</u></b>
<b>Accounting</b>				
General/Monthly Accounting	29,000.00	1,975.00	26,990.00	93%
Payroll Processing Fees	2,000.00	145.00	1,740.00	87%
<b>Total Accounting</b>	<b><u>31,000.00</u></b>	<b><u>2,120.00</u></b>	<b><u>28,730.00</u></b>	<b><u>93%</u></b>
<b>Engineering Services</b>				
Engineering Administration	80,000.00	5,975.88	72,395.28	90%
<b>Total Engineering Services</b>	<b><u>80,000.00</u></b>	<b><u>5,975.88</u></b>	<b><u>72,395.28</u></b>	<b><u>90%</u></b>
<b>Legal</b>				
General Legal Advice	45,000.00	3,794.97	44,938.02	100%
Policies/Bylaws	5,000.00	115.18	6,269.03	125%
<b>Total Legal</b>	<b><u>50,000.00</u></b>	<b><u>3,910.15</u></b>	<b><u>51,207.05</u></b>	<b><u>102%</u></b>
<b>Other</b>				

**NINE MILE CREEK WATERSHED DISTRICT**  
**Fund Performance Analysis**  
**December 31, 2019**

	<u>2019 Budget</u>	<u>Month Ended 12/31/2019</u>	<u>Year to Date 12/31/2019</u>	<u>YTD % of Budget 12/31/2019</u>
Other Consultant	45,000.00	0.00	22,793.46	51%
<b>Total Engineering Services</b>	<b>45,000.00</b>	<b>0.00</b>	<b>22,793.46</b>	<b>51%</b>
<b>Total Administration</b>	<b>971,000.00</b>	<b>60,676.05</b>	<b>750,269.66</b>	<b>77%</b>
<b>Programs</b>				
<b>Data Collection, Assessment and Management</b>				
Lake Level Monitoring	25,000.00	376.50	26,121.89	104%
Groundwater Level Monitoring	6,000.00	0.00	5,676.68	95%
Streamflow Monitoring	2,000.00	0.00	0.00	0%
Precipitation Monitoring	5,000.00	200.00	1,814.68	36%
WOMP Stations	115,000.00	7,500.91	97,151.36	84%
Lake Water Quality and Biological Stream Monitoring	125,000.00	3,540.50	103,999.18	83%
Targeted Monitoring	45,000.00	39.00	31,075.50	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	2,670.50	84,799.04	93%
Special Studies	30,000.00	0.00	30,248.89	101%
<b>Total Data Collection, Assessment and Management</b>	<b>519,673.00</b>	<b>14,327.41</b>	<b>406,225.76</b>	<b>78%</b>
<b>Education &amp; Outreach Program</b>				
<b>Public Involvement /Education</b>				
Public Education Workshops & Outreach	20,000.00	(4,750.89)	9,996.56	50%
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	(200.00)	9,543.02	48%
Program & Event Sponsorships	7,000.00	0.00	6,500.00	93%
<b>Total Public Involvement /Education</b>	<b>61,500.00</b>	<b>(4,950.89)</b>	<b>33,837.49</b>	<b>55%</b>
<b>Communications &amp; Education Materials</b>				
Annual Communication/Calendar	4,000.00	552.00	552.00	14%
Brochures & Educational Materials	15,000.00	5,661.50	9,716.89	65%
Educational Signage and Exhibits	25,000.00	0.00	4,141.72	17%
Marketing and Event Promotion	35,000.00	0.00	25,154.35	72%
Promotional Items	7,000.00	679.38	5,749.17	82%
Website/GIS Maintenance & Hosting	15,000.00	273.00	11,088.52	74%
<b>Total Communications &amp; Education Materials</b>	<b>101,000.00</b>	<b>7,165.88</b>	<b>56,402.65</b>	<b>56%</b>
<b>Total Education &amp; Outreach Program</b>	<b>162,500.00</b>	<b>2,214.99</b>	<b>90,240.14</b>	<b>56%</b>
<b>Grant Program &amp; Grant Match</b>				
Cost Share Grant Program	200,000.00	3,860.54	185,168.27	93%
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%
<b>Total Grant Program &amp; Grant Match</b>	<b>226,500.00</b>	<b>3,860.54</b>	<b>204,237.77</b>	<b>90%</b>
<b>Regulatory Controls and Permitting</b>				
Permit Application Review/Tracking	100,000.00	12,934.00	186,823.18	187%
Inspections	30,000.00	0.00	15,815.86	53%
Wetland Conservation Act	35,000.00	1,232.44	21,848.28	62%
Rules	0.00	0.00	3,330.50	0%
<b>Total Regulatory Controls and Permitting</b>	<b>165,000.00</b>	<b>14,166.44</b>	<b>227,817.82</b>	<b>138%</b>
<b>Technical Assistance</b>				
Residents	5,000.00	71.19	292.19	6%

**NINE MILE CREEK WATERSHED DISTRICT**  
**Fund Performance Analysis**  
**December 31, 2019**

	<u>2019 Budget</u>	<u>Month Ended 12/31/2019</u>	<u>Year to Date 12/31/2019</u>	<u>YTD % of Budget 12/31/2019</u>
Cities	5,000.00	0.00	2,616.50	52%
Professional Project and Plan Review	10,000.00	0.00	1,934.94	19%
<b>Total Technical Assistance</b>	<b>20,000.00</b>	<b>71.19</b>	<b>4,843.63</b>	<b>24%</b>
<b>Water Management Plan</b>				
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%
<b>Total Water Management Plan</b>	<b>0.00</b>	<b>0.00</b>	<b>718.32</b>	<b>0%</b>
<b>Total Programs</b>	<b>1,093,673.00</b>	<b>34,640.57</b>	<b>934,083.44</b>	<b>85%</b>
<b>Capital Projects</b>				
Edina Streambank	100,000.00	1,373.00	40,967.05	41%
Normandale Lake	500,000.00	2,997.50	298,844.42	60%
Lake Cornelia	500,000.00	6,525.16	55,281.30	11%
Project Repair/Maintenance	100,000.00	(3,859.00)	17,485.25	17%
Discovery Point Landscape Maintenance/Restoration/Preserv:	20,000.00	0.00	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%
<b>Total Capital Project</b>	<b>1,720,000.00</b>	<b>7,036.66</b>	<b>424,240.92</b>	<b>25%</b>
<b>Stormwater Facilities Projects</b>				
Stormwater Facilities Fund Projects	210,000.00	0.00	0.00	0%
Non-Profit Planning Grant Stormwater BMP Project	125,000.00	7,174.75	32,204.97	26%
<b>Total Stormwater Facilities Projects</b>	<b>335,000.00</b>	<b>7,174.75</b>	<b>32,204.97</b>	<b>10%</b>
<b>TOTAL EXPENDITURES</b>	<b>4,119,673.00</b>	<b>109,528.03</b>	<b>2,140,798.99</b>	<b>52%</b>
<b>Net Income</b>				
Total Revenue	2,714,500.00	1,310,858.08	2,938,508.85	108%
Less Total Expenditures	4,119,673.00	109,528.03	2,140,798.99	52%
<b>TOTAL NET PROFIT/LOSS</b>	<b>\$ (1,405,173.00)</b>	<b>\$ 1,201,330.05</b>	<b>\$ 797,709.86</b>	<b>-57%</b>

**NINE MILE CREEK WATERSHED DISTRICT**  
**Balance Sheet**  
**December 31, 2019**

**ASSETS**

**Current Assets**

Checking	\$ 225,572.56
Investments	8,089,000.00
Investment Adjustment FMV	(539.31)
Standing Cash in Investment Account	1,359,564.15
Accrued Investment Interest	11,755.92

<b>Total Current Assets</b>	<b>9,685,353.32</b>
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**Other Assets**

Prepaid Expense	9,943.18
Accounts Receivable	-
County Tax Receivable	161,272.01

<b>Total Other Assets</b>	<b>171,215.19</b>
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<b>Total Assets</b>	<b>9,856,568.51</b>
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**LIABILITIES AND NET ASSETS**

**Liabilities**

**Current Liabilities**

Accounts Payable	83,327.06
Payroll Withholding	-
Accrued Payroll	5,597.80
Retainages Payable	34,741.44

<b>Total Current Liabilities</b>	<b>123,666.30</b>
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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

<b>Total Long-Term Liabilities</b>	<b>943,142.27</b>
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<b>Total Liabilities</b>	<b>1,066,808.57</b>
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**Net Assets**

Fund Reserves	7,992,050.08
Net Profit/Loss	797,709.86

<b>Total Net Assets</b>	<b>8,789,759.94</b>
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<b>Total Liabilities and Net Assets</b>	<b>\$ 9,856,568.51</b>
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**NINE MILE CREEK WATERSHED DISTRICT**  
**Capital Projects Performance Analysis**  
**December 31, 2019**

	<u>Total Project Budget</u>	<u>2019 Budget</u>	<u>Month Ended 12/31/2019</u>	<u>Year to Date 12/31/2019</u>	<u>Lifetime Project Costs</u>
<b>Capital Projects</b>					
Normandale Lake	\$ 917,000.00	\$ 500,000.00	\$ 2,997.50	\$ 298,844.42	\$ 999,668.09
Edina Streambank	3,650,000.00	100,000.00	1,373.00	40,967.05	2,263,511.26
Project Repair/Maintenance	350,000.00	100,000.00	(3,859.00)	17,485.25	164,508.80
Lake Cornelia	100,000.00	500,000.00	6,525.16	55,281.30	55,281.30
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	7,174.75	32,204.97	32,204.97
<b>Total Capital Project Costs</b>	<u><u>\$ 6,342,000.00</u></u>	<u><u>\$ 2,035,000.00</u></u>	<u><u>\$ 14,211.41</u></u>	<u><u>\$ 444,782.99</u></u>	<u><u>\$ 3,515,174.42</u></u>

**NINE MILE CREEK WATERSHED DISTRICT**  
**Levy History**  
**December 31, 2019**

<b>Historical Levies</b>	
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  
December 31, 2019

Date	Name	Memo	Account	Amount	Receipt?
12/7/2019	KWIK TRIP	KWIK TRIP 10400001040 CLEARWATER MN	5307 - Operating Expenses	15.08	y
			<b>5307 - Operating Expenses Total</b>	15.08	
12/3/2019	HOOPS THREADS	HOOPS THREADS CHANHASSEN MN	6236 - Promotional Items	19.33	y
12/3/2019	Eddie Bauer	EDDIE BAUER 911 EDEN PRAIRIE MN	6236 - Promotional Items	(129.50)	y
12/3/2019	Eddie Bauer	EDDIE BAUER 911 EDEN PRAIRIE MN	6236 - Promotional Items	114.50	y
			<b>6236 - Promotional Items Total</b>	4.33	
			<b>Grand Total</b>	19.41	

\*\* \$129.50 Wells Fargo credit used to pay November bill

NINE MILE CREEK WATERSHED DISTRICT  
Wells Fargo Visa #4274 Activity  
December 31, 2019

Date	Name	Memo	Account	Amount	Receipt?
12/5/2019	ARROWWOOD RESORT	ARROWWOOD RESORT AND CONFALEXANDRIA MN	5106 · Manager Expenses	172.10	y
			<b>5106 · Manager Expenses Total</b>	172.10	
12/5/2019	ARROWWOOD RESORT	ARROWWOOD RESORT AND CONF320-7621124 MN	5207 · Staff Training/Prof Development	229.78	y
12/5/2019	ARROWWOOD RESORT	ARROWWOOD RESORT AND CONF320-7621124 MN	5207 · Staff Training/Prof Development	229.78	y
12/5/2019	ARROWWOOD RESORT	ARROWWOOD RESORT AND CONF320-7621124 MN	5207 · Staff Training/Prof Development	229.78	y
12/5/2019	ARROWWOOD RESORT	ARROWWOOD RESORT AND CONF320-7621124 MN	5207 · Staff Training/Prof Development	229.78	y
12/5/2019	ARROWWOOD RESORT	ARROWWOOD RESORT AND CONF320-7621124 MN	5207 · Staff Training/Prof Development	229.78	y
12/5/2019	ARROWWOOD RESORT	ARROWWOOD RESORT AND CONF320-7621124 MN	5207 · Staff Training/Prof Development	229.78	y
12/5/2019	ARROWWOOD RESORT	ARROWWOOD RESORT AND CONFALEXANDRIA MN	5207 · Staff Training/Prof Development	229.78	y
			<b>5207 · Staff Training/Prof Development Total</b>	1,608.46	
12/18/2019	DAVANNI'S	DAVANNI'S #13 - EDEN PRAI952-9414444 MN	5301 · Office Supplies & Expenses	41.24	y
			<b>5301 · Office Supplies &amp; Expenses Total</b>	41.24	
12/17/2019	Deneen Pottery	DENEEN POTTERY 651-6460238 MN	6236 · Promotional Items	675.05	y
			<b>6236 · Promotional Items Total</b>	675.05	
			<b>Grand Total</b>	2,496.85	



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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 December 31, 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

January 10, 2020  
Minneapolis, MN