

NINE MILE CREEK WATERSHED DISTRICT
Treasurers Report
June 30, 2018

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NINE MILE CREEK WATERSHED DISTRICT
Cash Disbursements
June 30, 2018

Invoices to be Paid	Amount
Andrew Patton	\$ 2,961.04
Anthony and Lora Thielen	2,344.02
Barr Engineering Co.	120,601.81
BlueCross BlueShield (ACH)	3,288.13
Brian and Patricia Borg	1,348.00
Carver County Water Management Org	350.49
CenterPoint Energy	13,600.00 **
CenterPoint Energy (ACH)	23.18
Comcast (ACH)	185.28
Commercial Furniture Services	70.00
ECM Publishing	1,660.05
Erica Sniegowski	73.55
Freshwater Society	5,000.00
Gael Zembal	47.42
Gordon M. Coons	300.00
Guardian (ACH)	791.89
Imagine IT, Inc	840.50
JMSC	1,770.00
Jodi Peterson	90.62
Marcie Hamel	302.42
Mod & Company, LLC	127.21
Nick Atherton	129.87
Noah & Associates, Inc.	2,750.00
Peace Lutheran Church	36,300.00 **
Pitney Bowes Global Financial (ACH)	207.00
Purchase Power (ACH)	466.47
Randy Anhorn	163.91
Smith Partners PLLP	12,949.93
TForce	20.59
The First Impression Group	1,495.00
The Grounds Crew	195.00
TimeSaver Off Site Secretarial, Inc.	397.00
Wells Fargo 4274 (ACH)	1,429.47
Wells Fargo 8082 (ACH)	423.03
Xcel Energy (ACH)	311.04
Total Invoices	<u>213,013.92</u>
Payroll Disbursements	
Employee Salaries	21,169.98
Manager Per Diem Pay and Taxes	726.64
Employee Payroll Taxes	1,579.40
PERA Match	1,449.92
Payroll Processing Fee	145.00
HSA Expense	-
Total Payroll Disbursements	<u>25,070.94</u>
Total Cash Disbursements	<u><u>\$ 238,084.86</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, Wells Fargo and Xcel

** Items represent a Surety or Permit Escrow payout.

NINE MILE CREEK WATERSHED DISTRICT
Fund Performance Analysis
June 30, 2018

	<u>2018 Budget</u>	<u>Month Ended 6/30/2018</u>	<u>Year to Date 6/30/2018</u>	<u>YTD % of Budget 6/30/2018</u>
REVENUES				
Tax Levy- Hennepin County	\$ 2,663,000.00	\$ -	\$ -	0%
Interest Income	0.00	2,615.32	39,335.53	0%
Permit Fee Income	0.00	3,040.00	15,290.00	0%
Grant Income	0.00	0.00	0.00	0%
Cost Sharing Revenue	0.00	7,086.79	8,993.29	0%
Stormwater Facilities Fund	0.00	184.00	2,764.00	0%
Other Income	0.00	1,550.93	13,121.55	0%
TOTAL REVENUES	<u>2,663,000.00</u>	<u>14,477.04</u>	<u>79,504.37</u>	<u>3%</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	0.00	7,800.00	49%
Insurance	14,000.00	612.92	4,858.52	35%
Per Diems and Payroll tax	12,000.00	726.64	1,776.26	15%
Manager Expenses	3,000.00	90.62	435.60	15%
Total Board	<u>61,500.00</u>	<u>1,430.18</u>	<u>29,737.01</u>	<u>48%</u>
Staff				
Salaries and Benefits	425,000.00	27,851.46	161,559.77	38%
Employee Expenses	6,000.00	320.09	1,882.38	31%
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>28,171.55</u>	<u>167,479.57</u>	<u>38%</u>
Office Costs				
Office Supplies & Expenses	10,000.00	786.02	11,643.78	116%
Office Utilities	18,000.00	208.46	6,659.85	37%
Office Networking Managed Services	12,000.00	840.50	5,795.50	48%
Office Equipment Maintenance	5,000.00	0.00	2,546.74	51%
Office Furniture/Equipment	10,000.00	70.00	263.40	3%
Official Minutes	4,500.00	397.00	1,988.26	44%
Operating Expenses	20,000.00	215.00	5,345.20	27%
Total Office Costs	<u>79,500.00</u>	<u>2,516.98</u>	<u>34,242.73</u>	<u>43%</u>
Accounting				
General/Monthly Accounting	27,000.00	1,750.00	13,555.00	50%
Payroll Processing Fees	2,000.00	145.00	870.00	44%
Total Accounting	<u>29,000.00</u>	<u>1,895.00</u>	<u>14,425.00</u>	<u>50%</u>
Engineering Services				
Engineering Administration	75,000.00	10,346.66	47,264.52	63%
Total Engineering Services	<u>75,000.00</u>	<u>10,346.66</u>	<u>47,264.52</u>	<u>63%</u>
Legal				
General Legal Advice	45,000.00	2,873.65	16,198.53	36%
Policies/Bylaws	5,000.00	1,038.26	1,692.62	34%
Total Legal	<u>50,000.00</u>	<u>3,911.91</u>	<u>17,891.15</u>	<u>36%</u>
Total Administration	<u>737,500.00</u>	<u>48,272.28</u>	<u>311,039.98</u>	<u>42%</u>
Programs				
Data Collection, Assessment and Management				
Lake Level Monitoring	25,000.00	2,014.14	11,829.19	47%
Groundwater Level Monitoring	6,000.00	449.39	2,592.56	43%
Streamflow Monitoring	2,000.00	0.00	0.00	0%
Precipitation Monitoring	5,000.00	142.50	1,159.04	23%
WOMP Stations	110,000.00	6,933.31	55,264.32	50%
Lake Water Quality and Biological Stream Monitoring	120,000.00	24,767.30	92,464.55	77%
Targeted Monitoring	45,000.00	5,721.50	6,155.70	14%

NINE MILE CREEK WATERSHED DISTRICT
Fund Performance Analysis
June 30, 2018

	2018 Budget	Month Ended 6/30/2018	Year to Date 6/30/2018	YTD % of Budget 6/30/2018
Regional SW Volume Reduction Study	15,000.00	64.00	10,600.50	71%
Modeling and Atlas 14 Flood Planning/Management	70,000.00	0.00	2,362.38	3%
TMDL & UAA Studies	100,000.00	5,677.50	10,832.50	11%
Total Data Collection, Assessment and Management	498,000.00	45,769.64	193,260.74	39%
Education & Outreach Program				
Public Involvement /Education				
Public Education Workshops & Outreach	15,000.00	800.90	4,714.75	31%
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	0.00	15,000.00	60%
Program & Event Sponsorships	11,000.00	0.00	4,500.00	41%
Total Public Involvement /Education	65,500.00	800.90	24,214.75	37%
Communications & Education Materials				
Annual Communication/Calendar	13,000.00	0.00	827.86	6%
Brochures & Educational Materials	7,000.00	1,587.95	3,071.43	44%
Educational Signage and Exhibits	25,000.00	428.50	12,193.92	49%
Marketing and Event Promotion	3,000.00	215.03	708.78	24%
Education Program Supplies	6,500.00	162.67	740.96	11%
Promotional Items	2,000.00	0.00	0.00	0%
Website/GIS Maintenance & Hosting	5,500.00	0.00	3,248.00	59%
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	2,394.15	20,790.95	27%
Total Education & Outreach Program	142,500.00	3,195.05	45,005.70	32%
Grant Program & Grant Match				
Cost Share Grant Program	200,000.00	8,639.48	20,293.79	10%
Planning Grants	15,000.00	9,947.09	19,349.59	129%
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	18,586.57	39,643.38	16%
Regulatory Controls and Permitting				
Permit Application Review/Tracking	130,000.00	7,737.77	62,024.67	48%
Inspections	35,000.00	2,346.50	21,520.84	61%
Wetland Conservation Act	35,000.00	679.36	10,410.36	30%
Rules	0.00	0.00	24,020.69	0%
Total Regulatory Controls and Permitting	200,000.00	10,763.63	117,976.56	59%
Technical Assistance				
Residents	0.00	1,067.00	2,471.50	0%
Cities	0.00	0.00	0.00	0%
Professional Project and Plan Review	30,000.00	0.00	5,948.62	20%
Total Technical Assistance	30,000.00	1,067.00	8,420.12	28%
Water Management Plan				
Amendments	10,000.00	172.60	7,376.22	74%
Update	0.00	0.00	0.00	0%
Water Management Plan - Eng	0.00	2,159.00	0.00	0%
Watershed Mngt Plan- Legal	0.00	0.00	0.00	0%
Total Water Management Plan	10,000.00	2,331.60	7,376.22	74%
Total Programs	1,135,500.00	81,713.49	411,682.72	36%
Capital Projects				
Edina Streambank	1,500,000.00	20,512.70	265,195.36	18%
Normandale Lake	500,000.00	35,357.85	153,706.85	31%
Lake Cornelia	100,000.00	0.00	0.00	0%
Project Repair/Maintenance	100,000.00	604.50	6,240.50	6%
Discovery Point Landscape Maintenance/Restoration/Preservation	85,000.00	1,598.06	7,928.06	9%
WRC Construction/Renovations	0.00	0.00	0.00	0%
Total Capital Project	2,285,000.00	58,073.11	433,070.77	19%

NINE MILE CREEK WATERSHED DISTRICT
Fund Performance Analysis
June 30, 2018

	<u>2018 Budget</u>	<u>Month Ended 6/30/2018</u>	<u>Year to Date 6/30/2018</u>	<u>YTD % of Budget 6/30/2018</u>
Stormwater Facilities Projects				
Stormwater Facilities Fund Projects	0.00	0.00	0.00	0%
Total Stormwater Facilities Projects	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0%</u>
TOTAL EXPENDITURES	<u>4,158,000.00</u>	<u>188,058.88</u>	<u>1,155,793.47</u>	<u>28%</u>
Net Income				
Total Revenue	2,663,000.00	14,477.04	79,504.37	3%
Less Total Expenditures	<u>4,158,000.00</u>	<u>188,058.88</u>	<u>1,155,793.47</u>	<u>28%</u>
TOTAL NET PROFIT/LOSS	<u>\$ (1,495,000.00)</u>	<u>\$ (173,581.84)</u>	<u>\$ (1,076,289.10)</u>	<u>72%</u>

NINE MILE CREEK WATERSHED DISTRICT
Balance Sheet
June 30, 2018

ASSETS

Current Assets

Checking	\$ 368,553.41
Investments	7,342,000.00
Investment Adjustment FMV	(3,108.48)
Standing Cash in Investment Account	2,746.13
Accrued Investment Interest	22,041.22

Total Current Assets 7,732,232.28

Other Assets

Prepaid Expense	3,288.09
Accounts Receivable	-
County Tax Receivable	148,302.73

Total Other Assets 151,590.82

Total Assets 7,883,823.10

LIABILITIES AND NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	213,013.92
Payroll Withholding	-
Accrued Payroll	-
Retainages Payable	45,228.90

Total Current Liabilities 258,242.82

Long-Term Liabilities

WCA Escrow	34,912.82
Permit Escrow	291,450.00
Sureties Payable	12,130.00
Delinquent Taxes	148,302.73
Unearned Revenue	17,762.81

Total Long-Term Liabilities 504,558.36

Total Liabilities 762,801.18

Net Assets

Fund Reserves	8,197,311.02
Net Profit/Loss	(1,076,289.10)

Total Net Assets 7,121,021.92

Total Liabilities and Net Assets \$ 7,883,823.10

NINE MILE CREEK WATERSHED DISTRICT
Capital Projects Performance Analysis
June 30, 2018

	<u>Total Project Budget</u>	<u>2018 Budget</u>	<u>Month Ended 6/30/2018</u>	<u>Year to Date 6/30/2018</u>	<u>Lifetime Project Costs</u>
Capital Projects					
Normandale Lake	\$ 917,000.00	\$ 500,000.00	\$ 35,357.85	\$ 153,706.85	\$ 287,596.62
Edina Streambank	3,650,000.00	1,500,000.00	20,512.70	265,195.36	1,530,297.47
Project Repair/Maintenance	350,000.00	100,000.00	604.50	6,240.50	144,579.05
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>\$ 56,475.05</u>	<u>\$ 425,142.71</u>	<u>\$ 1,962,473.14</u>

NINE MILE CREEK WATERSHED DISTRICT
Levy History
June 30, 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
June 30, 2018

DATE	PURCHASE FROM	AMT	DESCRIPTION	ACCT #	Receipt?
6/22/2018	FASTSIGNS NO 270102 982-9149860 MN	75.00	5301 · Office Supplies & Expenses	5301	y
6/27/2018	FASTSIGNS NO 270102 EDEN PRAIRIE MN	32.64	5301 · Office Supplies & Expenses	5301	y
		107.64			5301 Total
6/5/2018	GOTPRINT.COM 818-252-3000 CA	92.95	6232 · Brochures/Educational Materials	6232	y
		92.95			6232 Total
6/8/2018	THE HOME DEPOT #2812 EDEN PRAIRIE MN	20.97	6235 · Education Program Supplies	6235	y
6/8/2018	CUB FOODS BLOOMINGT BLOOMINGTON MN	68.48	6235 · Education Program Supplies	6235	y
6/28/2018	AMAZON.COM AMZN.COM/BILL AMZN.COM/BILLWA	28.56	6235 · Education Program Supplies	6235	y
		118.01			6235 Total
6/5/2018	IN *PLANTRA INC. 651-6866688 MN	96.65	7120 · Discovery Point	7120	y
6/7/2018	MENARDS EDEN PRAIRIE MN EDEN PRAIRIE MN	7.78	7120 · Discovery Point	7120	y
		104.43			7120 Total
		423.03			Grand Total

NINE MILE CREEK WATERSHED DISTRICT
Wells Fargo Visa #4274 Activity
June 30, 2018

DATE	PURCHASE FROM	AMT	DESCRIPTION	ACCT #	Receipt?
6/2/2018	THE HOME DEPOT #2812 EDEN PRAIRIE MN	44.33	5301 · Office Supplies & Expenses	5301	y
6/5/2018	USPS PO 2645930345 MINNETONKA MN	19.70	5301 · Office Supplies & Expenses	5301	y
		64.03			
					5301 Total
6/28/2018	RYAN'S CATERING 952-8975992 MN	150.41	6211 · Public Educ Workshops/Outreach	6211	y
		150.41			
					6211 Total
6/21/2018	STAPLS6923390081000 800-3333330 MA	215.03	6234 · Marketing and Event Promotion	6234	y
		215.03			
					6234 Total
6/6/2018	DEPT OF NATURAL RESOURCES651-2595552 MN	1,000.00	7105 · Normandale Lake	7105	y
		1,000.00			
					7105 Total
		1,429.47			Grand Total



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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 June 30, 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

July 13, 2018
Minneapolis, MN