

**NINE MILE CREEK WATERSHED DISTRICT
Treasurers Report
November 30, 2018**

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NINE MILE CREEK WATERSHED DISTRICT
Cash Disbursements
November 30, 2018

Invoices to be Paid	Amount
All Saints Lutheran Church	\$ 2,673.81
Barr Engineering Co.	64,299.99
BlueCross BlueShield (ACH)	3,554.66
CenterPoint Energy (ACH)	100.02
City of Eden Prairie	1,860.00
Classic Cleaning Company	560.00
Daniel and Julie Desrochers	20,000.00 **
Edina Garden Council	700.00
Erica Sniegowski	210.37
FFIV MN Edina, LLC	17,000.00
Gael Zembal	198.65
Girard Park East	3,715.00
Guardian (ACH)	628.54
Ideal Printers, Inc	3,800.00
Imagine IT, Inc	831.48
JMSC	3,030.00
Landbridge Ecological	2,750.00
LHB, Inc	2,350.00
MN Stormwater Research Council	15,000.00
Nortec Communications, Inc	361.94
Rachel Contracting Inc	47,955.50
Ralph Zickert	791.85
Randy Anhorn	260.92
Smith Partners PLLP	8,950.31
Suburban Waste Services	86.33
Sunram Construction	6,816.90
TForce	28.59
The Tomato Vine	134.89
TimeSaver Off Site Secretarial, Inc.	262.63
Titan Heating and Cooling	356.00
Trusted Employees	22.00
Tyler Ryan	1,316.73
Verizon Wireless (ach)	169.48
Wells Fargo 4274 (ACH)	1,068.11
Wells Fargo 8082 (ACH)	990.78
Xcel Energy (ACH)	205.38

Total Invoices	213,040.86
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Payroll Disbursements	
Employee Salaries	19,478.77
Manager Per Diem Pay and Taxes	-
Employee Payroll Taxes	1,455.01
PERA Match	1,460.89
Payroll Processing Fee	145.00
HSA Expense	-

Total Payroll Disbursements	22,539.67
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Total Cash Disbursements	\$ 235,580.53
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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
November 30, 2018

	2018 Budget	Month Ended	Year to Date	YTD % of
		11/30/2018	11/30/2018	Budget
				11/30/2018
REVENUES				
Tax Levy- Hennepin County	\$ 2,663,000.00	\$ -	\$ 1,428,209.00	54%
Interest Income	0.00	15,652.30	93,319.91	0%
Permit Fee Income	0.00	6,910.00	46,160.00	0%
Grant Income	0.00	33,336.00	33,336.00	0%
Cost Sharing Revenue	0.00	0.00	8,993.29	0%
Stormwater Facilities Fund	0.00	0.00	11,764.00	0%
Other Income	0.00	0.00	13,121.55	0%
TOTAL REVENUES	2,663,000.00	55,898.30	1,634,903.75	61%
EXPENDITURES				
Administration				
Board				
Advisory Committees (CAC and TAC)	2,000.00	134.89	1,320.85	66%
Annual Audit	14,500.00	0.00	14,200.00	98%
Dues/Conferences/Membership Fees	16,000.00	200.00	11,133.00	70%
Insurance	14,000.00	768.75	8,801.27	63%
Per Diems and Payroll tax	12,000.00	0.00	4,036.91	34%
Manager Expenses	3,000.00	0.00	509.50	17%
Total Board	61,500.00	1,103.64	40,001.53	65%
Staff				
Salaries and Benefits	425,000.00	26,152.34	297,132.23	70%
Employee Expenses	6,000.00	619.94	4,098.30	68%
Staff Training/Professional Development	5,500.00	555.00	4,005.42	73%
Education Assistance	6,000.00	0.00	4,961.00	83%
Total Staff	442,500.00	27,327.28	310,196.95	70%
Office Costs				
Office Supplies & Expenses	10,000.00	276.51	16,182.49	162%
Office Utilities	18,000.00	667.34	12,461.93	69%
Office Networking Managed Services	12,000.00	811.50	9,940.00	83%
Office Equipment Maintenance	5,000.00	0.00	3,783.72	76%
Office Furniture/Equipment	10,000.00	19.98	5,469.92	55%
Official Minutes	4,500.00	262.63	3,482.39	77%
Operating Expenses	20,000.00	3,372.33	11,385.13	57%
Total Office Costs	79,500.00	5,410.29	62,705.58	79%
Accounting				
General/Monthly Accounting	27,000.00	3,010.00	22,650.00	84%
Payroll Processing Fees	2,000.00	145.00	1,595.00	80%
Total Accounting	29,000.00	3,155.00	24,245.00	84%
Engineering Services				
Engineering Administration	75,000.00	7,193.53	75,007.66	100%
Total Engineering Services	75,000.00	7,193.53	75,007.66	100%
Legal				
General Legal Advice	45,000.00	2,002.20	31,517.89	70%
Policies/Bylaws	5,000.00	508.66	3,609.46	72%
Total Legal	50,000.00	2,510.86	35,127.35	70%
Total Administration	737,500.00	46,700.60	547,284.07	74%

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

Programs	2018 Budget	Month Ended	Year to Date	YTD % of
		11/30/2018	11/30/2018	Budget 11/30/2018
Data Collection, Assessment and Management				
Lake Level Monitoring	25,000.00	2,338.64	20,402.25	82%
Groundwater Level Monitoring	6,000.00	898.78	4,839.51	81%
Streamflow Monitoring	2,000.00	0.00	0.00	0%
Precipitation Monitoring	5,000.00	332.50	1,919.04	38%
WOMP Stations	110,000.00	3,862.53	91,130.33	83%
Lake Water Quality and Biological Stream Monitoring	120,000.00	1,239.95	137,998.58	115%
Targeted Monitoring	45,000.00	0.00	17,513.13	39%
Regional SW Volume Reduction Study	15,000.00	0.00	12,843.00	86%
Modeling and Atlas 14 Flood Planning/Management	70,000.00	160.00	5,513.38	8%
TMDL & UAA Studies	100,000.00	6,668.50	44,576.60	45%
Total Data Collection, Assessment and Management	498,000.00	15,500.90	336,735.82	68%
Education & Outreach Program				
Public Involvement /Education				
Public Education Workshops & Outreach	15,000.00	557.25	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	(600.00)	14,819.71	59%
Program & Event Sponsorships	11,000.00	0.00	4,500.00	41%
Total Public Involvement /Education	65,500.00	(42.75)	33,345.24	51%
Communications & Education Materials				
Annual Communication/Calendar	13,000.00	3,800.00	4,627.86	36%
Brochures & Educational Materials	7,000.00	0.00	3,429.12	49%
Educational Signage and Exhibits	25,000.00	42.50	15,530.31	62%
Marketing and Event Promotion	3,000.00	59.80	985.20	33%
Education Program Supplies	6,500.00	542.54	2,633.39	41%
Promotional Items	2,000.00	0.00	541.69	27%
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%
Total Communications & Education Materials	77,000.00	4,444.84	36,683.57	48%
Total Education & Outreach Program	142,500.00	4,402.09	70,028.81	49%
Grant Program & Grant Match				
Cost Share Grant Program	200,000.00	28,057.39	73,690.96	37%
Planning Grants	15,000.00	4,003.00	37,340.71	249%
Grant Match Activities	15,000.00	0.00	15,000.00	100%
Research Collaborative Grant Funding	25,000.00	15,000.00	15,000.00	60%
Total Grant Program & Grant Match	255,000.00	47,060.39	141,031.67	55%
Regulatory Controls and Permitting				
Permit Application Review/Tracking	130,000.00	16,043.31	133,297.51	103%
Inspections	35,000.00	6,427.06	46,918.21	134%
Wetland Conservation Act	35,000.00	2,150.00	15,205.94	43%
Rules	0.00	878.00	25,235.06	0%
Total Regulatory Controls and Permitting	200,000.00	25,498.37	220,656.72	110%
Technical Assistance				
Residents	0.00	0.00	2,471.50	0%
Cities	0.00	512.00	3,057.50	0%
Professional Project and Plan Review	30,000.00	1,687.74	15,979.28	53%
Total Technical Assistance	30,000.00	2,199.74	21,508.28	72%

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

	<u>2018 Budget</u>	<u>Month Ended 11/30/2018</u>	<u>Year to Date 11/30/2018</u>	<u>YTD % of Budget 11/30/2018</u>
Water Management Plan				
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%
Total Water Management Plan	<u>10,000.00</u>	<u>0.00</u>	<u>8,098.95</u>	<u>81%</u>
Total Programs	1,135,500.00	94,661.49	798,060.25	70%
Capital Projects				
Edina Streambank	1,500,000.00	11,410.85	956,952.80	64%
Normandale Lake	500,000.00	59,482.45	530,582.62	106%
Lake Cornelia	100,000.00	0.00	0.00	0%
Project Repair/Maintenance	100,000.00	3,044.50	12,685.00	13%
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%
Total Capital Project	<u>2,285,000.00</u>	<u>73,937.80</u>	<u>1,573,931.67</u>	<u>69%</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>215,299.89</u>	<u>2,919,275.99</u>	<u>70%</u>
Net Income				
Total Revenue	2,663,000.00	55,898.30	1,634,903.75	61%
Less Total Expenditures	4,158,000.00	215,299.89	2,919,275.99	70%
TOTAL NET PROFIT/LOSS	<u>\$ (1,495,000.00)</u>	<u>\$ (159,401.59)</u>	<u>\$ (1,284,372.24)</u>	<u>86%</u>

NINE MILE CREEK WATERSHED DISTRICT
Balance Sheet
November 30, 2018

ASSETS

Current Assets

Checking	\$ 503,600.22
Investments	6,944,565.66
Investment Adjustment FMV	(3,108.48)
Standing Cash in Investment Account	254,446.84
Accrued Investment Interest	22,041.22

Total Current Assets	7,721,545.46
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Other Assets

Prepaid Expense	8,935.87
Accounts Receivable	3,036.52
County Tax Receivable	148,302.73

Total Other Assets	160,275.12
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Total Assets	7,881,820.58
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LIABILITIES AND NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	213,040.86
Payroll Withholding	-
Accrued Payroll	-
Retainages Payable	56,382.58

Total Current Liabilities	269,423.44
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Long-Term Liabilities

WCA Escrow	34,912.82
Permit Escrow	486,350.00
Sureties Payable	12,130.00
Delinquent Taxes	148,302.73
Unearned Revenue	17,762.81

Total Long-Term Liabilities	699,458.36
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Total Liabilities	968,881.80
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Net Assets

Fund Reserves	8,197,311.02
Net Profit/Loss	(1,284,372.24)

Total Net Assets	6,912,938.78
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Total Liabilities and Net Assets	\$ 7,881,820.58
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NINE MILE CREEK WATERSHED DISTRICT
Capital Projects Performance Analysis
November 30, 2018

	Total Project Budget	2018 Budget	Month Ended 11/30/2018	Year to Date 11/30/2018	Lifetime Project Costs
Capital Projects					
Normandale Lake	\$ 917,000.00	\$ 500,000.00	\$ 59,482.45	\$ 530,582.62	\$ 664,472.39
Edina Streambank	3,650,000.00	1,500,000.00	11,410.85	956,952.80	2,222,054.91
Project Repair/Maintenance	350,000.00	100,000.00	3,044.50	12,685.00	151,023.55
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
Total Capital Project Costs	<u>\$ 5,507,000.00</u>	<u>\$ 2,200,000.00</u>	<u>\$ 73,937.80</u>	<u>\$ 1,500,220.42</u>	<u>\$ 3,037,550.85</u>

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

DATE	PURCHASE FROM	AMT	DESCRIPTION	ACCT #	Receipt?
11/6/2018	AMZN Mktp US*M89YU8H52 Amzn.com/billWA	6.44	5301 · Office Supplies & Expenses	5301	y
		6.44			
				5301 Total	
11/7/2018	CUB FOODS EDEN PRAI EDEN PRAIRIE MN	44.50	6211 · Public Educ Workshops/Outreach	6211	y
11/27/2018	Amazon.com*M08OZ40J1 Amzn.com/billWA	127.50	6211 · Public Educ Workshops/Outreach	6211	y
11/27/2018	Amazon.com*M09BO1EP1 Amzn.com/billWA	210.00	6211 · Public Educ Workshops/Outreach	6211	y
		382.00			
				6211 Total	
11/16/2018	GOTPRINT.COM 818-252-3000 CA	59.80	6234 · Marketing and Event Promotion	6234	y
		59.80			
				6234 Total	
11/13/2018	MINNESOTA TROPHIES GIFTS952-9331596 MN	35.85	6235 · Education Program Supplies	6235	y
11/15/2018	Prairie View Framing Inc.Eden Prairie MN	413.93	6235 · Education Program Supplies	6235	y
11/20/2018	AMZN Mktp US*M88OG0Y52 Amzn.com/billWA	53.75	6235 · Education Program Supplies	6235	y
11/27/2018	USPS PO 2645910344 EDEN PRAIRIE MN	9.98	6235 · Education Program Supplies	6235	y
11/27/2018	MICHAELS STORES 6733 EDEN PRAIRIE MN	29.03	6235 · Education Program Supplies	6235	y
		542.54			
		990.78			
				6235 Total	
				Grand Total	

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

DATE	PURCHASE FROM	AMT	DESCRIPTION	ACCT #	Receipt?
11/5/2018	MINNESOTA ASSOC OF WAT 999-9999999 MN	200.00	5103 · Dues/Conferences/Membership Fee	5103	y
		200.00		5103 Total	
11/29/2018	ARROWWOOD RESORT AND CONFALEXANDRIA MN	140.00	5207 · Staff Training/Prof Development	5207	y
11/29/2018	ARROWWOOD RESORT AND CONFALEXANDRIA MN	103.75	5207 · Staff Training/Prof Development	5207	y
11/29/2018	ARROWWOOD RESORT AND CONF320-7621124 MN	207.50	5207 · Staff Training/Prof Development	5207	y
11/29/2018	ARROWWOOD RESORT AND CONF320-7621124 MN	103.75	5207 · Staff Training/Prof Development	5207	y
		555.00		5207 Total	
11/8/2018	KOWALSKI'S MARKET EDEN PRAIRIE MN	313.11	6211 · Public Educ Workshops/Outreach	6211	y
		313.11		6211 Total	
		1,068.11		Grand Total	



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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, 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

December 14, 2018
Minneapolis, MN