



## Long Creek Watershed Management District Board of Directors Meeting

Agenda: January 23, 2024, 9:00a.m. to 11:00a.m.

Location: Gorrill Palmer, 300 Southborough Drive, Suite 200, 2nd Floor, South Portland, Maine  
or [Click here to join the meeting](#) on Microsoft Teams

Time	Agenda Item	Attachment	Page(s)
9:00 — 9:05	<b>1. Call to Order</b>		
9:05 — 9:10	<b>2. Minutes:</b> November 8, 2023, Board Meeting <i>Proposed Motion: Motion to approve the November 8, 2023, Board meeting minutes.</i>	Attachment A	1 — 4
9:10 — 9:20	<b>3. Treasurer’s Report:</b> a. December Financial Report b. Fiscal Year 2023 Financial Audit	Attachment B Attachment C	5 — 19 20 — 46
9:20 — 9:35	<b>4. Executive Session – Personnel Matter (re: Annual Performance Review):</b> <i>Proposed Motion: Motion that the Board go into executive session under 1 M.R.S. § 405(6)(A) to discuss a personnel matter where public discussion could reasonably be expected to damage the employee’s reputation or violate his/her right to privacy.</i> <i>Proposed Motion: Motion to increase the Executive Director’s salary by 4%, apply the existing health insurance stipend of 15% to the new base salary amount, apply the existing employer Simple IRA contribution of 3% to the total of the new base salary amount plus the amount of the health insurance stipend, and to amend the terms of the Executive Director’s employment to add Juneteenth and the Day After Thanksgiving as holidays.</i>		
9:35 — 9:50	<b>5. Award Pavement Sweeping Services Agreement (2024-2025):</b> <i>Proposed Motion: Motion to authorize the Executive Director to enter into a Services Agreement with [SERVICE PROVIDER] for Pavement Sweeping Services in accordance with the terms of the respective Request for Proposals issued by LCWMD on December 14, 2023, and Service Provider’s proposal dated [DATE].</i>	Scoring Summary to be Distributed at Meeting.	
9:50 — 10:00	<b>6. Change Order, Legal Services Agreement, Perkins Thompson:</b> <i>Proposed Motion: Motion to authorize the Executive Director to enter into a Change Order with Perkins Thompson to increase the compensation rate in the Legal Services</i>	Attachment D	47 — 48

	<i>Agreement dated September 7, 2010, to \$225 per hour in accordance with the Change Order included as Attachment D to today's Board packet.</i>		
10:00 — 10:20	<b>7. Fiscal Year 2025 Estimate of Expenditures and Anticipated Revenues:</b> <i>Proposed Motion: Motion to approve the Fiscal Year 2025 estimate of expenditures and anticipated revenues as set forth in draft Fiscal Year 2025 budget included as Attachment E to today's Board packet.</i>	Attachment E	49 — 56
10:20 — 10:25	<b>8. Public Comment(s)</b>		
10:25 — 10:30	<b>9. Next Meeting</b>	Attachment F	57
10:30	<b>10. Adjourn</b>		

# **ATTACHMENT A**



## Long Creek Watershed Management District Board of Director's Meeting

Minutes from November 8, 2023, Meeting

Location: Cumberland County Soil & Water Conservation District, 35 Main Street, Suite #3, Windham, Maine or [Click here to join the meeting](#) on Microsoft Teams

1. **Call to Order:** Mr. Dillon call the meeting to order at 1:09p.m.
2. **Roll Call:**
  - a. Attendance: Fred Dillon, Cindy Dionne, Sean Donohue, Eric Dudley, Will Haskell, Jason Kenney, Doug Roncarati, Taryn Trefethen-Boileau
  - b. Absent: Angela Blanchette, Curtis Bohlen, Peter Connell, Brian Goldberg, Ron Lessard, Richard Matthews
  - c. Staff/Guests: Peter Carney (Long Creek Watershed Management District); Jim Katsiaficas, Esq. (Perkins Thompson); Joe Siviski, Esq. (Perkins Thompson); Chris Brewer (Cumberland County Soil & Water Conservation District); Amren Frechette (Cumberland County Soil & Water Conservation District)
3. **Review of Board Meeting Minutes:**
  - a. The Board reviewed the minutes from the October 26, 2023, meeting.
  - b. **Mr. Roncarati made a motion to approve the October 26, 2023, Board meeting minutes. Mr. Haskell seconded the motion. The motion carried unanimously.**
4. **South Branch Stormwater BMP Retrofits Project:**
  - a. Mr. Carney advised that the start of construction for the District's South Branch Stormwater BMP Retrofits Project is nearing and there are two administrative issues that need the Board's authorization.
  - b. Mr. Carney noted that the District may need to make two different types of payments to the City of South Portland, one being performance guarantees and the other being escrow payments.
  - c. Mr. Carney noted that the District previously provided a performance guarantee payment to the City when commencement of the project was anticipated in 2021, however, additional funding may be required.
  - d. Mr. Carney further advised that the City requires an escrow payment to cover costs of the City's third-party erosion and sedimentation control inspections.
  - e. Mr. Carney noted the exact amount of these payments is unknown at this time, and is, therefore, seeking the Board's authorization for the Treasurer to approve expenses required by the City to start construction on the project and authorization for the Executive Director to sign checks for approved expenses.
  - f. Mr. Carney advised that the other administrative issue that needs attention is the signing of the Stormwater Management System Maintenance Agreement ("SMSMA"), which is an agreement required by the City pertaining to the long-term maintenance of the project once it is complete.

- g. Mr. Carney explained that, typically, the SMSMA is signed by the landowner. Signature by the landowner is the City's preference. Under the SMSMA the City has the ability to perform any necessary maintenance that the landowner fails to perform and related costs become a lien against the property upon which the stormwater maintenance system is constructed.
- h. Under the current circumstances, the District will own "project" and is responsible for long-term maintenance under the terms of the Participating Landowner Agreements. However, the District does not own the underlying land, therefore, there would be no property for the City to attach a lien if the District signs the SMSMA.
- i. Mr. Carney noted that the affected landowners may be reluctant to enter into the SMSMA's with the City as the District will own the "project" and is obligated to perform its maintenance under the Participating Landowner Agreements. Furthermore, the project is being constructed to serve a number of properties, not just the two properties upon which the project is situated.
- j. Mr. Carney further noted that the City's ordinance concerning the SMSMA states that where the "applicant" for a permit of a project proposes to retain ownership of a stormwater management system the "applicant" shall have the legal obligation to operate, repair, maintain and replace the system. Under the current circumstances, the District is the "applicant."
- k. Mr. Carney advised that a request has been submitted to the City to determine whether the SMSMA can be signed by the District or needs to be signed by the landowner.
- l. Mr. Carney requested the Board's authorization for the District's Secretary to sign a SMSMA on behalf of the District to move forward with construction of the project.
- m. **Mr. Roncarati made a motion to authorize the Treasurer to approve and the Executive Director to sign checks for any performance guarantees, escrow funds, and other expenses required by the City of South Portland to proceed with the project and to authorize the Secretary to sign a SMSMA on behalf of the District. Mr. Donohue seconded the motion. The motion carried unanimously.**

**5. Private BMP Incentive Program Application, Longcreek Properties, LLC and S & J Properties, LLC, SWiM Equipment:**

- a. Mr. Carney noted that a draft of this application, for the funding of low-chloride winter maintenance equipment for a Participating Landowners' winter maintenance contractor, was discussed at the October Board meeting.
- b. Mr. Carney noted that the draft proposal considered at the October meeting contemplated funding for the Participating Landowners' winter maintenance contractor to acquire three pieces of snow removal equipment necessary for the contractor to further implement low-chloride winter maintenance practices under the District's Sustainable Winter Management Program.
- c. Mr. Carney noted that the District has an interest in having the contractor acquire this equipment for the demonstration value it would provide for other landowners with respect to implementation of the Sustainable Winter Management Program.
- d. At the October Board meeting, the Board requested that revisions be made to the application before approval could be considered.

- e. The funding request considered at the October meeting included an amount of \$33,058.43 for 100% of the cost of a sidewalk plow and accessories, \$7,253.38 for 50% of the cost of a salt spreader, and \$3,300 for 100% of the cost of a live edge plow blade kit, for a total of \$43,611.81.
- f. At the October meeting, the Board had some reservations about awarding the total requested amount to a third-party contractor with which it had no formal arrangement to utilize the equipment as intended. In addition, the Board requested that the water quality problem related to chloride be better documented in the proposal.
- g. Mr. Carney advised that he worked with the Participating Landowners and their contractor to revise the proposal to address the Board's concerns from the October meeting.
- h. Mr. Carney noted that additional background information on the water quality problems associated with chlorides was further described in the revised proposal.
- i. Mr. Carney advised that under the revised proposal, the Participating Landowner would own the sidewalk plow and provide it to the contractor for use on the Participating Landowners' properties. The contractor would take ownership of the salt spreader and plow blade kit.
- j. Mr. Carney reminded the Board that the contractor is covering 50% of the cost of the salt spreader as the spreader will be used on properties other than the Participating Landowners' properties and that the plow blade has a limited lifespan.
- k. Mr. Carney further noted that under the application the respective owners of the equipment would be responsible for the equipment's ongoing maintenance.
- l. **Ms. Dionne made a motion to award \$33,058.43 to Longcreek Properties, LLC and S & J Properties, LLC and \$10,553.38 to Outdoor Service Company, Inc., for a total of \$43,611.81, for the purchase of winter maintenance equipment pertaining to low-chloride winter maintenance practices in accordance with the proposal and scoring sheet with conditions included as Attachment B to today's Board agenda. Mr. Dillon seconded the motion. The motion carried unanimously.**

Mr. Kenney left the meeting for another obligation at 1:45p.m.

6. **Executive Session – Personnel Matter (re: Annual Performance Review):** In the interest of time, this agenda item was tabled to the next meeting.
7. **Discussion, Financial Modeling:** In the interest of time, this agenda item was tabled to the next meeting.
8. **Public Comment(s):** None.
9. **Next Meeting:** Mr. Carney agreed to send a poll to the Board to determine the date of the next meeting.
10. **Adjourn:** The meeting adjourned at 2:08p.m.

Board attendance and voting record:

Board Member	Attendance	Approve October 26, 2023, Minutes	South Branch Stormwater BMP Retrofits Project; Performance Guarantees and Escrow; Stormwater Management System Maintenance Agreement	Private BMP Incentive Program Application, Longcreek Properties, LLC and S & J Properties, LLC, SWiM Equipment
<b>Blanchette</b>	N	—	—	—
<b>Bohlen</b>	N	—	—	—
<b>Connell</b>	N	—	—	—
<b>Dillon</b>	Y	Y	Y	Y
<b>Dionne</b>	Y	Y	Y	Y
<b>Donahue</b>	Y	Y	Y	Y
<b>Dudley</b>	Y	Y	Y	Y
<b>Goldberg</b>	N	—	—	—
<b>Haskell</b>	Y	Y	Y	Y
<b>Kenney</b>	Y	Y	Y	Y
<b>Lessard</b>	N	—	—	—
<b>Matthews</b>	N	—	—	—
<b>Roncarati</b>	Y	Y	Y	Y
<b>Trefethen-Boileau</b>	Y	Y	Y	Y

# **ATTACHMENT B**





# Financial Report

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Long Creek Watershed Management District  
For the period ended December 31, 2023

Prepared by  
Christopher Brewer, Fiscal Agent

Prepared on  
January 18, 2024

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## **Financial Reports Include:**

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1. **Balance Sheet:** presents a snapshot of the District as of the end of the month. The report calculates what the District is worth by subtracting all of the money the district owes (liabilities) from everything it owns (assets). The total includes the net income for the fiscal year to date. This report is required by the Documentation of Internal Control Structure.
2. **Profit and Loss:** summarizes the income and expenses for the month, to determine if the District is operating at a profit or loss. The report shows subtotals for each income or expense account. The last line shows the net income or loss for the month. This report is required by the Documentation of Internal Control Structure.
3. **Withdrawals by Bank Account:** details all outgoing transactions from the bank accounts. This report is required by the Documentation of Internal Control Structure.
4. **Deposit Listing by Bank Account:** details all deposits into the bank accounts. This report is required by the Documentation of Internal Control Structure.
5. **Accounts Receivable Aging Summary:** This report summarized the status of unpaid invoices and statement charges in Accounts Receivable. For each customer the report shows what the customer owes for the current and previous billing periods. This report is required by the Documentation of Internal Control Structure.
6. **Accounts Payable Aging Summary:** summarizes the status of unpaid bills in the Accounts Payable showing what is owed, who it is owed to and when it is due. This report is required by the Documentation of Internal Control Structure.
7. **Expenses by Vendor Summary:** summarizes the total payments to vendors during the fiscal year. This report is one of the tools used to monitor contractual payments to vendors.
8. **Profit and Loss Budget Performance:** summarizes the income and expenses for the month, to determine if the District is operating at a profit or loss compared to the estimated budget. The report shows subtotals for each income or expense account which are also compared to the estimated budget. This report is required by the Documentation of Internal Control Structure.

# Profit and Loss

December 2023

	Dec 2023	Jul - Dec, 2023 (YTD)	Total
<b>INCOME</b>			
4100 ADMINISTRATION	1,561.79		103,789.47
4200 CONSTRUCTION AND MAINTENANCE	5,235.18		375,734.69
4500 GOOD HOUSEKEEPING	3,521.66		215,960.71
4600 MONITORING	762.35		55,087.84
4810 FINANCE CHARGES	1,778.09		13,003.16
4820 INTEREST	1,058.35		6,390.54
4840 Other Income			97.00
<b>Total Income</b>	<b>13,917.42</b>		<b>770,063.41</b>
<b>GROSS PROFIT</b>	<b>13,917.42</b>		<b>770,063.41</b>
<b>EXPENSES</b>			
5010 ADS	100.00		100.00
5040 CONSTRUCTION			
5042 Engineering	4,908.70		10,970.60
5046 Structural	214,097.00		296,325.00
5046.1 Private BMP Incentive Program	33,058.43		33,058.43
5048 Non-Routine Repair & Maint.			22,076.00
5049 Landscaping of Const. Proj.			48,605.00
<b>Total 5040 CONSTRUCTION</b>	<b>252,064.13</b>		<b>411,035.03</b>
5060 MONITORING EXPENSE			
5061 Watershed Monitoring	7,085.84		46,283.74
<b>Total 5060 MONITORING EXPENSE</b>	<b>7,085.84</b>		<b>46,283.74</b>
6000 PROGRAM EXPENSE			
6002 Loan Payment			37,879.15
<b>Total 6000 PROGRAM EXPENSE</b>			<b>37,879.15</b>
6160 DUES AND SUBSCRIPTIONS			1,714.84
6180 INSURANCE			
6181 Liability Insurance			8,749.00
<b>Total 6180 INSURANCE</b>			<b>8,749.00</b>
6270 PROFESSIONAL FEES			
6271 Consultant-Engineer	9,660.00		11,476.25
6272 Legal Fees	1,740.00		6,400.00
6273 Accounting	1,465.00		10,100.00
6275 Plan Implementation	6,953.05		64,053.11
6276 Sweeping	39,977.00		136,808.82
6283 Waste Management	1,912.96		3,687.87
<b>Total 6270 PROFESSIONAL FEES</b>	<b>61,708.01</b>		<b>232,526.05</b>
6340 TELEPHONE	91.28		547.25
6350 TRAVEL			
6354 Travel			64.08
6355 Conferences			198.00
<b>Total 6350 TRAVEL</b>			<b>262.08</b>

	<b>Dec 2023</b>	<b>Jul - Dec, 2023 (YTD)</b>	<b>Total</b>
7200 Salaries & Related Expenses			
7220 Salaries & Wages	7,425.62		48,266.53
7245 Employee Benefits - Simple IRA	222.76		1,447.94
7250 Payroll Taxes, etc.	568.06		3,692.40
7260 Payroll Processing & Fees	51.00		254.00
7270 Workers Comp Insurance			-64.97
<b>Total 7200 Salaries &amp; Related Expenses</b>	<b>8,267.44</b>		<b>53,595.90</b>
<b>Total Expenses</b>	<b>329,316.70</b>		<b>792,693.04</b>
NET OPERATING INCOME	<b>-315,399.28</b>		<b>-22,629.63</b>
NET INCOME	<b>\$ -315,399.28</b>		<b>\$ -22,629.63</b>

# Balance Sheet

As of December 31, 2023

	As of Dec 31, 2023	As of Dec 31, 2022 (PY)	Total % Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
1110 MCB Checking	8,714.83	10,000.86	-12.86 %
1116 MCB Savings Base	200,000.00	200,000.00	0.00 %
1117 MCB Sweep Savings	3,692,782.17	3,351,780.12	10.17 %
1117R Non-Routine Maintenance Reserve	346,513.30	205,850.87	68.33 %
<b>Total 1117 MCB Sweep Savings</b>	<b>4,039,295.47</b>	<b>3,557,630.99</b>	<b>13.54 %</b>
<b>Total Bank Accounts</b>	<b>4,248,010.30</b>	<b>3,767,631.85</b>	<b>12.75 %</b>
<b>Accounts Receivable</b>			
1200 ACCOUNTS RECEIVABLE	435,563.97	449,949.70	-3.20 %
<b>Total Accounts Receivable</b>	<b>435,563.97</b>	<b>449,949.70</b>	<b>-3.20 %</b>
<b>Other Current Assets</b>			
12100 Performance Guarantee	33,050.00	33,050.00	0.00 %
1400 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-82,983.16	-82,983.16	0.00 %
<b>Total Other Current Assets</b>	<b>-49,933.16</b>	<b>-49,933.16</b>	<b>0.00 %</b>
<b>Total Current Assets</b>	<b>4,633,641.11</b>	<b>4,167,648.39</b>	<b>11.18 %</b>
<b>Fixed Assets</b>			
1700 FIXED ASSETS			
1740 Infrastructure	194,074.09	194,074.09	0.00 %
1740-02 B21 Blanchette Br. Restoration	611,612.80	611,612.80	0.00 %
1740-03 Darling Avenue Improvements	572,926.52	572,926.52	0.00 %
1740-07 Mall Plaza Improvements	1,256,737.05	1,256,737.05	0.00 %
1740-09 Philbrook Ave Improvements	428,967.91	428,967.91	0.00 %
1740-11 B21 Col. Westbrook Improvements	207,979.14	207,979.14	0.00 %
1740-16 Port Resources Improvements	51,745.00	51,745.00	0.00 %
1740-20 C08 Fairchild Improvements	259,759.13	259,759.13	0.00 %
1740-21 Gorham Road Improvements	491,412.26	491,412.26	0.00 %
1740-22 Maine Mall Road Improvements	693,732.87	693,732.87	0.00 %
1740-23 GGP Gravel Wetland	664,216.29	664,216.29	0.00 %
<b>Total 1740 Infrastructure</b>	<b>5,433,163.06</b>	<b>5,433,163.06</b>	<b>0.00 %</b>
1780 Construction in Process	0.00	0.00	
1786 South Branch BMP Retrofits E-34	179,922.35	171,461.90	4.93 %
<b>Total 1780 Construction in Process</b>	<b>179,922.35</b>	<b>171,461.90</b>	<b>4.93 %</b>
1790 Accumulated Depreciation	-1,104,314.91	-995,651.65	-10.91 %
<b>Total 1700 FIXED ASSETS</b>	<b>4,508,770.50</b>	<b>4,608,973.31</b>	<b>-2.17 %</b>
<b>Total Fixed Assets</b>	<b>4,508,770.50</b>	<b>4,608,973.31</b>	<b>-2.17 %</b>
<b>TOTAL ASSETS</b>	<b>\$9,142,411.61</b>	<b>\$8,776,621.70</b>	<b>4.17 %</b>

## LIABILITIES AND EQUITY

### Liabilities

	As of Dec 31, 2023	As of Dec 31, 2022 (PY)	Total % Change
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 ACCOUNTS PAYABLE	220,662.07	7,016.54	3,044.88 %
			<b>3,044.88</b>
<b>Total Accounts Payable</b>	<b>220,662.07</b>	<b>7,016.54</b>	<b>%</b>
<b>Credit Cards</b>			
1114 Credit Card	51.00	50.00	2.00 %
<b>Total Credit Cards</b>	<b>51.00</b>	<b>50.00</b>	<b>2.00 %</b>
<b>Other Current Liabilities</b>			
2210 Accrued Vacation	1,801.74	1,801.74	0.00 %
2310 Construction Retainage	28,632.50	0.00	
<b>Payroll Liabilities</b>			
Federal Taxes (941/944)	871.14	889.79	-2.10 %
Federal Unemployment (940)	42.00	42.00	0.00 %
ME Income Tax	191.00	202.00	-5.45 %
Simple IRA Catch-Up	2,526.42		
<b>Total Payroll Liabilities</b>	<b>3,630.56</b>	<b>1,133.79</b>	<b>220.21 %</b>
			<b>1,060.43</b>
<b>Total Other Current Liabilities</b>	<b>34,064.80</b>	<b>2,935.53</b>	<b>%</b>
			<b>2,447.25</b>
<b>Total Current Liabilities</b>	<b>254,777.87</b>	<b>10,002.07</b>	<b>%</b>
<b>Long-Term Liabilities</b>			
2700 MM BOND BANK	606,066.40	681,824.70	-11.11 %
<b>Total Long-Term Liabilities</b>	<b>606,066.40</b>	<b>681,824.70</b>	<b>-11.11 %</b>
<b>Total Liabilities</b>	<b>860,844.27</b>	<b>691,826.77</b>	<b>24.43 %</b>
<b>Equity</b>			
3000 NET ASSETS	8,304,196.97	7,646,336.70	8.60 %
Net Income	-22,629.63	438,458.23	-105.16 %
<b>Total Equity</b>	<b>8,281,567.34</b>	<b>8,084,794.93</b>	<b>2.43 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$9,142,411.61</b>	<b>\$8,776,621.70</b>	<b>4.17 %</b>

# Checks and Credit Card Charges by Date

December 2023

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
12/01/2023	Bill Payment (Check)	1237	Yes	A Partner in Technology		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-70.00
12/01/2023	Bill Payment (Check)	1238	Yes	Maritime Farms Land Management		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-16,030.00
12/01/2023	Bill Payment (Check)	1239	Yes	CUMBERLAND COUNTY SWCD		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-10,249.49
12/01/2023	Bill Payment (Check)	1240	Yes	WSP USA Environment & Infrastructure Inc.		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-160.00
12/05/2023	Bill Payment (Check)	1241	Yes	R. J. Grondin & Sons	Voided	1110 MCB Checking	2000 ACCOUNTS PAYABLE	0.00
12/05/2023	Bill Payment (Check)	1242	Yes	R. J. Grondin & Sons		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-65,005.20
12/07/2023	Bill Payment (Check)	1243	Yes	Eco Maine - Vendor		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-649.72
12/07/2023	Bill Payment (Check)	1244	Yes	Purdy Powers & Company		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-2,000.00
12/07/2023	Bill Payment (Check)	1245	Yes	PERKINS THOMPSON	13657-0001	1110 MCB Checking	2000 ACCOUNTS PAYABLE	-1,740.00
12/14/2023	Bill Payment (Check)	1246	Yes	S&J Properties, LLC (V)		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-33,058.43
12/14/2023	Bill Payment (Check)	1247	Yes	ACORN ENGINEERING, INC		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-4,908.70
12/14/2023	Bill Payment (Check)	1248	Yes	Maine Municipal Association		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-100.00
12/14/2023	Bill Payment (Check)	1249	Yes	Maritime Farms Land Management		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-39,977.00
12/20/2023	Bill Payment (Check)	1251	Yes	CARD SERVICES		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-51.00
12/20/2023	Bill Payment (Check)	1250	Yes	VERIZON		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-91.28



# Deposit List by Date

December 2023

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
12/04/2023	Deposit		Yes			1116 MCB Savings Base	-Split-	1,721.81
12/08/2023	Deposit		Yes	GGP-Maine Mall L.L.C.		1110 MCB Checking	1499 UNDEPOSITED FUNDS	11,080.98
12/29/2023	Deposit		Yes	Maine Community Bank	INTEREST	1110 MCB Checking	4820 INTEREST	3.13
12/29/2023	Deposit		Yes	Maine Community Bank	INTEREST	1116 MCB Savings Base	4820 INTEREST	15.89
12/29/2023	Deposit		Yes		INTEREST POSTING FOR DDA XXXXXX8999	1117 MCB Sweep Savings	4820 INTEREST	1,039.33

# A/R Aging Summary

As of December 31, 2023

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
333 Clark's Pond, LLC		-727.00				-727.00
465 Main Street LLC						0.00
128-02					851.96	851.96
<b>Total 465 Main Street LLC</b>					<b>851.96</b>	<b>851.96</b>
Anthem Health Plans of Maine, Inc.						0.00
22-01					48.62	48.62
<b>Total Anthem Health Plans of Maine, Inc.</b>					<b>48.62</b>	<b>48.62</b>
Atlantic Regional Federal Credit Union						0.00
44-02					4,588.53	4,588.53
<b>Total Atlantic Regional Federal Credit Union</b>					<b>4,588.53</b>	<b>4,588.53</b>
Best Company, LLC						0.00
122-01					1.00	1.00
<b>Total Best Company, LLC</b>					<b>1.00</b>	<b>1.00</b>
CarMax Auto Superstores, Inc.					-0.02	-0.02
36-02-L					44.13	44.13
<b>Total CarMax Auto Superstores, Inc.</b>					<b>44.11</b>	<b>44.11</b>
Cornerbrook LLC						0.00
65-01		557.01		551.98	91,611.72	92,720.71
<b>Total Cornerbrook LLC</b>		<b>557.01</b>		<b>551.98</b>	<b>91,611.72</b>	<b>92,720.71</b>
CPSP LLC						0.00
70-D-01	720.20	713.76		707.39	105,982.85	108,124.20
71-D-01	740.86	734.19		727.59	120,022.02	122,224.66
72-D-01	317.03	314.16		311.31	49,711.03	50,653.53
<b>Total CPSP LLC</b>	<b>1,778.09</b>	<b>1,762.11</b>		<b>1,746.29</b>	<b>275,715.90</b>	<b>281,002.39</b>
GGP-Maine Mall L.L.C.						0.00
30-R-01	11,080.98				10,827.90	21,908.88
<b>Total GGP-Maine Mall L.L.C.</b>	<b>11,080.98</b>				<b>10,827.90</b>	<b>21,908.88</b>
Hannaford Bros. Co., LLC						0.00
66-01					4,505.90	4,505.90
<b>Total Hannaford Bros. Co., LLC</b>					<b>4,505.90</b>	<b>4,505.90</b>
Individual Permit Holders Services						0.00

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
144 New Gen Holding Co LLC					470.45	470.45
<b>Total Individual Permit Holders Services</b>					<b>470.45</b>	<b>470.45</b>
Jetport Plaza LLC						0.00
99-01					0.75	0.75
<b>Total Jetport Plaza LLC</b>					<b>0.75</b>	<b>0.75</b>
Maine Mall Motors						0.00
53-Q-02					28.90	28.90
55-Q-01					33.07	33.07
<b>Total Maine Mall Motors</b>					<b>61.97</b>	<b>61.97</b>
MMC Realty Corp./MaineHealth						0.00
13-02					155.30	155.30
<b>Total MMC Realty Corp./MaineHealth</b>					<b>155.30</b>	<b>155.30</b>
Sysco Northern New England, Inc.						0.00
109-01					0.07	0.07
<b>Total Sysco Northern New England, Inc.</b>					<b>0.07</b>	<b>0.07</b>
The Coca-Cola Bottling Company of Norther						0.00
102-01					49.16	49.16
<b>Total The Coca-Cola Bottling Company of Norther</b>					<b>49.16</b>	<b>49.16</b>
Transport Leasing Corp.						0.00
6-N-01					0.02	0.02
<b>Total Transport Leasing Corp.</b>					<b>0.02</b>	<b>0.02</b>
UPS						0.00
85-01					5,466.00	5,466.00
<b>Total UPS</b>					<b>5,466.00</b>	<b>5,466.00</b>
Washington Baxter, LLC						0.00
69-02					24,415.15	24,415.15
<b>Total Washington Baxter, LLC</b>					<b>24,415.15</b>	<b>24,415.15</b>
<b>TOTAL</b>	<b>\$12,859.07</b>	<b>\$1,592.12</b>	<b>\$0.00</b>	<b>\$2,298.27</b>	<b>\$418,814.51</b>	<b>\$435,563.97</b>

# Accounts Payable Aging Summary

As of December 31, 2023

	<b>Current</b>	<b>1 - 30</b>	<b>31 - 60</b>	<b>61 - 90</b>	<b>91 and over</b>	<b>Total</b>
ACORN ENGINEERING, INC		1,057.92				1,057.92
CUMBERLAND COUNTY SWCD	6,953.05					6,953.05
Eco Maine - Vendor	1,912.96					1,912.96
GZA GEOENVIRONMENTAL INC	7,085.84					7,085.84
P.C. Sexton WIT Companies, LLC	9,500.00					9,500.00
Purdy Powers & Company	1,465.00					1,465.00
R. J. Grondin & Sons	192,687.30					192,687.30
<b>TOTAL</b>	<b>\$219,604.15</b>	<b>\$1,057.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$220,662.07</b>

# Expenses by Vendor Summary

July - December, 2023

	<b>Total</b>
A Partner in Technology	206.25
Acadia Insurance	6,070.00
ACORN ENGINEERING, INC	10,970.60
Center for Watershed Protection	413.00
CITY OF SOUTH PORTLAND	10,000.00
CROSS INSURANCE	2,679.00
CUMBERLAND COUNTY SWCD	64,117.19
Eco Maine - Vendor	3,638.31
ESRI	1,373.84
GZA GEOENVIRONMENTAL INC	46,283.74
Intuit	255.00
Maine Community Bank	25.00
Maine Municipal Association	100.00
Maine Municipal Bond Bank	37,879.15
Maritime Farms Land Management	207,539.38
MEMIC	-64.97
P.C. Sexton WIT Companies, LLC	9,500.00
PERKINS THOMPSON	6,400.00
Purdy Powers & Company	10,100.00
R. J. Grondin & Sons	286,325.00
S&J Properties, LLC (V)	33,058.43
TechSoup	75.00
VERIZON	547.25
WSP USA Environment & Infrastructure Inc.	1,770.00
Not Specified	50.00
<b>TOTAL</b>	<b>\$739,311.17</b>

# Monthly: Budget vs. Actuals - FY23 P&L

July - December, 2023

	Actual	Budget	over Budget	Total % of Budget
<b>INCOME</b>				
4100 ADMINISTRATION	103,789.47	181,347.12	-77,557.65	57.23 %
4200 CONSTRUCTION AND MAINTENANCE	375,734.69	925,331.36	-549,596.67	40.61 %
4500 GOOD HOUSEKEEPING	215,960.71	354,856.36	-138,895.65	60.86 %
4600 MONITORING	55,087.84	75,305.16	-20,217.32	73.15 %
4700 STREAM RESTORATION	0.00	2,735.95	-2,735.95	0.00 %
4810 FINANCE CHARGES	13,003.16		13,003.16	
4820 INTEREST	6,390.54	8,000.00	-1,609.46	79.88 %
4840 Other Income	97.00		97.00	
<b>Total Income</b>	<b>770,063.41</b>	<b>1,547,575.95</b>	<b>-777,512.54</b>	<b>49.76 %</b>
<b>GROSS PROFIT</b>	<b>770,063.41</b>	<b>1,547,575.95</b>	<b>-777,512.54</b>	<b>49.76 %</b>
<b>EXPENSES</b>				
5010 ADS	100.00	500.00	-400.00	20.00 %
5030 BAD DEBT		40,245.10	-40,245.10	
<b>5040 CONSTRUCTION</b>				
5041 BMP Repair & Replacment Reserve		200,000.00	-200,000.00	
5042 Engineering	10,970.60	12,250.00	-1,279.40	89.56 %
5046 Structural	296,325.00	1,686,000.00	-1,389,675.00	17.58 %
5046.1 Private BMP Incentive Program	33,058.43		33,058.43	
5047 Inspection and Maintenance		127,975.00	-127,975.00	
5048 Non-Routine Repair & Maint.	22,076.00		22,076.00	
5049 Landscaping of Const. Proj.	48,605.00	103,442.50	-54,837.50	46.99 %
<b>Total 5040 CONSTRUCTION</b>	<b>411,035.03</b>	<b>2,129,667.50</b>	<b>-1,718,632.47</b>	<b>19.30 %</b>
<b>5060 MONITORING EXPENSE</b>				
5061 Watershed Monitoring	46,283.74	63,549.00	-17,265.26	72.83 %
<b>Total 5060 MONITORING EXPENSE</b>	<b>46,283.74</b>	<b>63,549.00</b>	<b>-17,265.26</b>	<b>72.83 %</b>
5080 MEETINGS		2,000.00	-2,000.00	
5090 EQUIPMENT		5,000.00	-5,000.00	
<b>6000 PROGRAM EXPENSE</b>				
6002 Loan Payment	37,879.15	75,760.00	-37,880.85	50.00 %
<b>Total 6000 PROGRAM EXPENSE</b>	<b>37,879.15</b>	<b>75,760.00</b>	<b>-37,880.85</b>	<b>50.00 %</b>
6160 DUES AND SUBSCRIPTIONS	1,714.84	2,000.00	-285.16	85.74 %
6170 EQUIPMENT RENTAL		1,000.00	-1,000.00	
6180 INSURANCE				

				<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>% of Budget</b>
6181 Liability Insurance	8,749.00	9,500.00	-751.00	92.09 %
<b>Total 6180 INSURANCE</b>	<b>8,749.00</b>	<b>9,500.00</b>	<b>-751.00</b>	<b>92.09 %</b>
6240 MISCELLANEOUS	0.00		0.00	
6250 POSTAGE AND DELIVERY		650.00	-650.00	
6270 PROFESSIONAL FEES				
6271 Consultant-Engineer	11,476.25	62,600.00	-51,123.75	18.33 %
6272 Legal Fees	6,400.00	20,000.00	-13,600.00	32.00 %
6273 Accounting	10,100.00	9,300.00	800.00	108.60 %
6275 Plan Implementation	64,053.11	169,220.63	-105,167.52	37.85 %
6276 Sweeping	136,808.82	148,768.40	-11,959.58	91.96 %
6278 Catch Basin Cleaning		52,500.00	-52,500.00	
6283 Waste Management	3,687.87	14,332.00	-10,644.13	25.73 %
<b>Total 6270 PROFESSIONAL FEES</b>	<b>232,526.05</b>	<b>476,721.03</b>	<b>-244,194.98</b>	<b>48.78 %</b>
6340 TELEPHONE	547.25	1,440.00	-892.75	38.00 %
6350 TRAVEL				
6351 Lodging		500.00	-500.00	
6353 Meals		500.00	-500.00	
6354 Travel	64.08	1,100.00	-1,035.92	5.83 %
6355 Conferences	198.00	2,000.00	-1,802.00	9.90 %
<b>Total 6350 TRAVEL</b>	<b>262.08</b>	<b>4,100.00</b>	<b>-3,837.92</b>	<b>6.39 %</b>
6550 SUPPLIES		2,000.00	-2,000.00	
7200 Salaries & Related Expenses				
7220 Salaries & Wages	48,266.53	93,771.35	-45,504.82	51.47 %
7245 Employee Benefits - Simple IRA	1,447.94	2,811.35	-1,363.41	51.50 %
7250 Payroll Taxes, etc.	3,692.40	7,168.71	-3,476.31	51.51 %
7260 Payroll Processing & Fees	254.00	500.00	-246.00	50.80 %
7270 Workers Comp Insurance	-64.97	500.00	-564.97	-12.99 %
<b>Total 7200 Salaries &amp; Related Expenses</b>	<b>53,595.90</b>	<b>104,751.41</b>	<b>-51,155.51</b>	<b>51.16 %</b>
<b>Total Expenses</b>	<b>792,693.04</b>	<b>2,918,884.04</b>	<b>-2,126,191.00</b>	<b>27.16 %</b>
<b>NET OPERATING INCOME</b>	<b>-22,629.63</b>	<b>-1,371,308.09</b>	<b>1,348,678.46</b>	<b>1.65 %</b>
<b>NET INCOME</b>	<b>\$ -22,629.63</b>	<b>\$ -1,371,308.09</b>	<b>\$1,348,678.46</b>	<b>1.65 %</b>

# **ATTACHMENT C**



January 5, 2024

**To the Board of Directors  
Long Creek Watershed Management District**

We have audited the financial statements of the business-type activities of Long Creek Watershed Management District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 10, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Long Creek Watershed Management District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the Long Creek Watershed Management District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for uncollectible accounts is based on historical analysis, experience, and a detailed review of the receivables and their aging.

Management's estimate of depreciation is based on general knowledge, rules of thumb and PUC prescribed guidelines, which align with generally accepted accounting principles, for equipment, buildings and roads estimated useful lives. We evaluated the key factors and assumptions used to develop the useful lives in calculating depreciation while determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- 1) The disclosure of cash and custodial credit risk shown in Note B to the financial statements;
- 2) The disclosure of long-term liabilities in Note D to the financial statements; and
- 3) The disclosure of the contingency for amounts due from two customers in Note G to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 5, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Long Creek Watershed Management District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting

accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Long Creek Watershed Management District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Management District Operating Revenues and the Schedule of Operating Expenses, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### Restriction on Use

This information is intended solely for the information and use of the Board and Management of the Long Creek Watershed Management District and is not intended to be, and should not be, used by anyone other than these specified parties.

*Purdy Powers + Co.*  
Professional Association

Portland, Maine  
January 5, 2024

January 5, 2024

**To the Board of Directors  
Long Creek Watershed Management District**

In planning and performing our audit of the financial statements of the business-type activities of Long Creek Watershed Management District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Management District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Management District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Management District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and therefore material weaknesses may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be a material weakness.

**Internal Controls over Revenue Process**

**Condition:** During the engagement we noted that controls related to the transacting and accounting for revenue is not adequate.

**Reason improvement is needed:** In general terms, controls are most effective when two different individuals are assigned the responsibility of authorizing transactions, recording transactions, and maintaining the custody of assets. Currently, the Fiscal Agent performs two or more of these functions in the normal course of performing his duties. Specifically, we noted that the fiscal agent is responsible for identifying entities within the district that are subject to semi-annual assessment. The agent also determines amounts to be billed, performs the invoicing function, collects amounts submitted by each individual customer, and records such activity in the accounting system.

**Recommendation:** We recommend that management and the Board of Directors consider ways to strengthen internal control procedures over the cash receipt and revenue functions. We do understand inherent limitations based upon the limited staff size of the District. However, we would encourage you

to consider ways for additional individuals or the Board to provide a measure of oversight and/or review of certain of the above duties.

This communication is intended solely for the information and use of management, the Board of Directors and others within the Management District, and is not intended to be and should not be used by anyone other than these specified parties.

*Purdy Powers + Co.*

Professional Association

**Financial Statements**



**LONG CREEK**  
WATERSHED MANAGEMENT DISTRICT

**Long Creek Watershed  
Management District**

**June 30, 2023**

**Contents**

**Long Creek Watershed Management District**

**June 30, 2023**

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## **Independent Auditors' Report**

**To the Governing Board and Executive Director  
Long Creek Watershed Management District  
Windham, Maine**

### **Opinion**

We have audited the accompanying financial statements of the Long Creek Watershed Management District (a quasi-municipality) as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Long Creek Watershed Management District as of June 30, 2023 and 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Long Creek Watershed Management District's basic financial statements. The accompanying supplemental information for the years ended June 30, 2023 and 2022, on pages 14 and 15, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Purdy Powers + Co.*  
Professional Association

**Portland, Maine**  
**January 5, 2024**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Long Creek Watershed Management District (the “District”) financial performance provides an overview of the financial activities for the year ended June 30, 2023. Please read it in conjunction with the District’s financial statements.

### USING THIS ANNUAL REPORT

This financial annual report consists of the financial statements and reflects the self-supporting activities of the District that are funded primarily through assessment on property owners.

### Statements of Net Position, Statements of Revenue, Expenses and Changes in Net Positions, and Statements of Cash Flows

The financial statements provide an indication of the District’s financial health. The Statements of Net Position (page 4) include all of the assets and liabilities, using the accrual basis of accounting, as well as an indication about which assets can be utilized for general purposes. The Statements of Revenue, Expenses, and Changes in Net Position (page 5) report all of the revenues and expenses during the periods indicated. The Statements of Cash Flows (pages 6 and 7) report the cash provided and used by operating activities, as well as other sources such as investment income and cash payments capital additions and betterments.

For the years ended June 30, 2023 and 2022, net position changed as follows:

	<u>2023</u>	<u>2022</u>
Beginning net position	\$ 7,656,485	\$ 7,298,168
Change in net position	<u>618,760</u>	<u>358,317</u>
Ending net position	<u>\$ 8,275,245</u>	<u>\$ 7,656,485</u>

This reflects an increase in net assets of approximately 8.1% for 2023 and an increase in net assets of approximately 4.9% for 2022, respectively.

The following is a summary of the statements of net position as of June 30, 2023 and 2022:

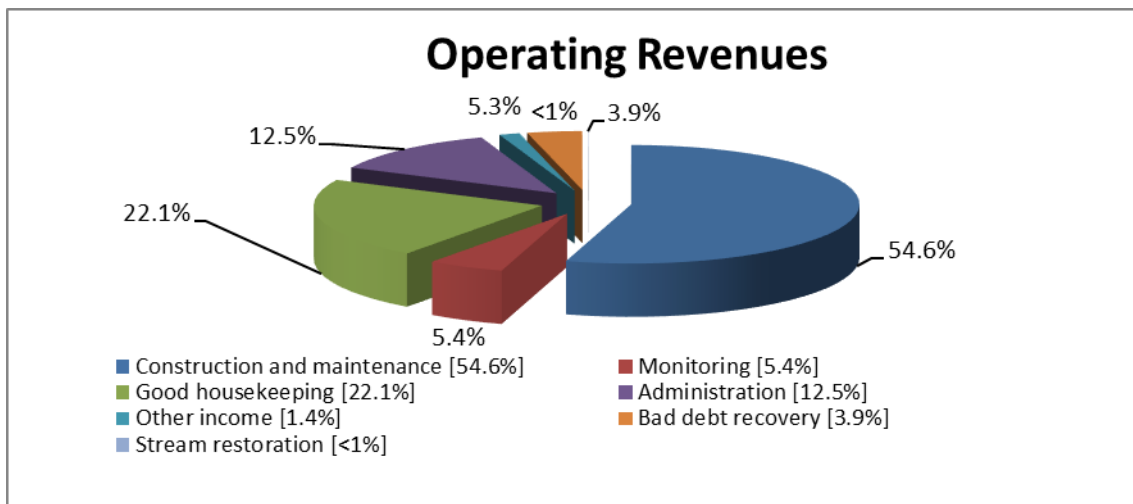
	<u>2023</u>	<u>2022</u>	<u>Change</u>
Current and other assets	\$ 4,579,280	\$ 3,848,208	\$ 731,072
Capital assets, net of accumulated	<u>4,508,771</u>	<u>4,608,973</u>	<u>(100,202)</u>
<b>Total Assets</b>	9,088,051	8,457,181	630,870
Current and other liabilities	282,498	194,629	87,869
Long-term liabilities	<u>530,308</u>	<u>606,067</u>	<u>(75,759)</u>
<b>Total Liabilities</b>	812,806	800,696	12,110
Net Position:			
Net investment in capital assets	3,902,705	3,927,148	(24,443)
Unrestricted	<u>4,372,540</u>	<u>3,729,337</u>	<u>643,203</u>
<b>Net Position</b>	<u>\$ 8,275,245</u>	<u>\$ 7,656,485</u>	<u>\$ 618,760</u>

The following schedule presents a summary of operating revenues for the years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
<b>Operating Revenue</b>			
Construction & maintenance	\$ 860,735	\$ 909,965	\$ (49,230)
Monitoring	348,238	87,582	260,656
Good housekeeping	85,558	295,792	(210,234)
Administration	196,844	205,769	(8,925)
CFUP income	-	16,614	(16,614)
Bad debt recovery	61,412	-	61,412
Other income	22,755	17,042	5,713
Stream restoration	316	316	-
<b>Total income</b>	<u>\$ 1,575,858</u>	<u>\$ 1,533,080</u>	<u>\$ 42,778</u>

	<u>2023</u>	<u>2022</u>	<u>Change</u>
<b>Operating Revenue</b>			
Construction & maintenance	\$ 860,735	\$ 909,965	\$ (49,230)
Monitoring	85,558	87,582	(2,024)
Good housekeeping	348,238	295,792	52,446
Administration	196,844	205,769	(8,925)
CFUP income	-	16,614	(16,614)
Other income	84,167	17,042	67,125
Stream restoration	316	316	-
<b>Total income</b>	<u>\$ 1,575,858</u>	<u>\$ 1,533,080</u>	<u>\$ 42,778</u>

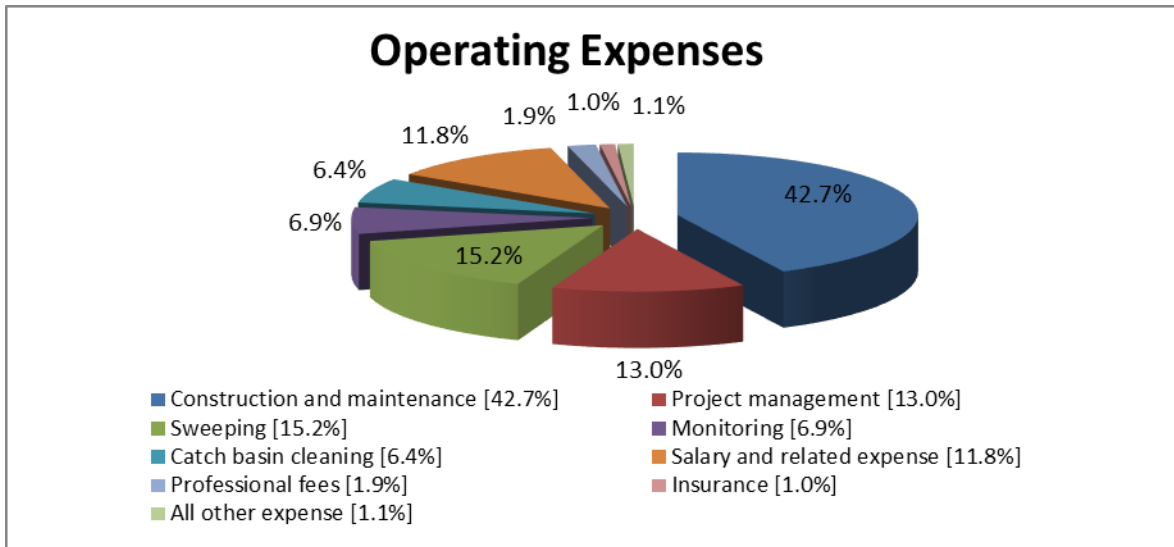
This represents an approximate 2.8% increase from the prior year.



The following schedule presents a summary of operating expenses for the years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
<b>Operating Expenses</b>			
Construction & maintenance	\$ 367,833	\$ 489,236	\$ (121,403)
Project management	111,433	114,683	(3,250)
Sweeping	130,763	161,742	(30,979)
Monitoring	59,028	68,734	(9,706)
Catch basin cleaning	55,275	51,975	3,300
Salary and related expense	101,449	103,283	(1,834)
Bad debt expense	-	49,609	(49,609)
Professional fees	16,350	17,160	(810)
Insurance	8,719	8,098	621
Meeting and other expense	6,775	8,192	(1,417)
Dues & subscriptions	1,861	1,571	290
Supplies	175	1,524	(1,349)
Printing & postage	340	506	(166)
	<u>\$ 860,001</u>	<u>\$ 1,076,313</u>	<u>\$ (216,312)</u>

This represents an approximate 20.1% decrease from the prior year.



## **Capital Assets**

At year-end, the District had \$4,508,771 in net capital assets compared to \$4,608,973 in the prior year. (See Note C.) There were \$8,461 capital asset additions in the year, and depreciation expense amounted to \$108,663.

## **Long-term Liabilities**

At year-end, the District had \$606,066 in outstanding bonds compared to \$681,825 in the prior year. The District paid off \$75,759 of principal during the year. (See Note D.)

The bond paid for certain remediation work and improvements made in and along Long Creek and within the Long Creek Watershed so that Long Creek will meet water quality classification standards.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The District has budgeted for an approximately \$2 million construction project in Fiscal Year 2024. To the extent that expenses for this project result in expenses exceeding income during the fiscal year, cash reserves will be used to cover the expenses.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Executive Director of the District 35 Main Street, Suite 3 Windham, ME 04062.

## Statements of Net Position

# Long Creek Watershed Management District

As of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 4,165,732	\$ 3,537,946
Accounts receivable, net of allowance for doubtful accounts	413,548	310,262
<b>Total Current Assets</b>	<u>4,579,280</u>	<u>3,848,208</u>
<b>Property and Equipment</b> , net of accumulated depreciation	<u>4,508,771</u>	<u>4,608,973</u>
<b>Total Assets</b>	<u>\$ 9,088,051</u>	<u>\$ 8,457,181</u>
 <b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 202,521	\$ 114,306
Other current and accrued liabilities	4,219	4,565
Current portion of bond payable	75,758	75,758
<b>Total Current Liabilities</b>	<u>282,498</u>	<u>194,629</u>
<b>Long-Term Liabilities</b>		
Bond payable, less current portion	<u>530,308</u>	<u>606,067</u>
<b>Total Long-Term Liabilities</b>	<u>530,308</u>	<u>606,067</u>
<b>Total Liabilities</b>	812,806	800,696
 <b>Net Position</b>		
Net investment in capital assets	3,902,705	3,927,148
Unrestricted	4,372,540	3,729,337
<b>Total Net Position</b>	<u>\$ 8,275,245</u>	<u>\$ 7,656,485</u>

See accompanying independent auditors' report and notes to financial statements.



## Statements of Revenues, Expenses, and Changes in Net Position

### Long Creek Watershed Management District

For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Operating Revenues</b>	\$ 1,575,858	\$ 1,533,080
<b>Operating Expenses</b>		
Operations and maintenance	860,001	1,076,313
Depreciation	<u>108,663</u>	<u>108,663</u>
<b>Total Operating Expenses</b>	<u>968,664</u>	<u>1,184,976</u>
<b>Net Operating Income</b>	607,194	348,104
<b>Other Income</b>		
Interest income	<u>11,566</u>	<u>10,213</u>
<b>Net Other Income</b>	<u>11,566</u>	<u>10,213</u>
<b>Increase in Net Position</b>	618,760	358,317
Net position at beginning of year	<u>7,656,485</u>	<u>7,298,168</u>
<b>Net Position at End of Year</b>	<u>\$ 8,275,245</u>	<u>\$ 7,656,485</u>

See accompanying independent auditors' report and notes to financial statements.

## Statements of Cash Flows (1 of 2)

# Long Creek Watershed Management District

For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Cash Flows from Operating Activities</b>		
Cash receipts:		
Cash receipts from customers and governments	\$ 1,472,572	\$ 1,529,347
Cash disbursements:		
Cash payments to and on behalf of employees	(93,448)	(95,148)
Cash payments to suppliers and contractors	<u>(678,684)</u>	<u>(940,111)</u>
<b>Net Cash Provided by Operating Activities</b>	700,440	494,088
 <b>Cash Flows from Capital and Related Financing Activities</b>		
Purchases of property and equipment	(8,461)	(17,073)
Debt principal payments	<u>(75,759)</u>	<u>(75,758)</u>
<b>Net Cash Used by Capital and Related Financing Activities</b>	(84,220)	(92,831)
 <b>Cash Flows from Investing Activities</b>		
Interest income received	<u>11,566</u>	<u>10,213</u>
<b>Net Cash Provided by Investing Activities</b>	<u>11,566</u>	<u>10,213</u>
 <b>Increase in Cash</b>	627,786	411,470
 Cash at beginning of year	<u>3,537,946</u>	<u>3,126,476</u>
 <b>Cash at End of Year</b>	<u>\$ 4,165,732</u>	<u>\$ 3,537,946</u>

See accompanying independent auditors' report and notes to financial statements.

## Statements of Cash Flows (2 of 2)

# Long Creek Watershed Management District

For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Reconciliation of Net Operating Income to</b>		
<b>Net Cash Provided by Operating Activities:</b>		
Net operating income	\$ 607,194	\$ 348,104
Adjustments to reconcile net operating income to net cash provided (used) by operating activities:		
Change in allowance for doubtful accounts	(72,983)	49,557
Depreciation	108,663	108,663
Increase in operating assets:		
Accounts receivable	(30,303)	(53,290)
Increase (decrease) in operating liabilities:		
Accounts payable	88,215	67,449
Other current and accrued liabilities	(346)	2,614
Unearned revenues	-	(29,009)
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 700,440</u>	<u>\$ 494,088</u>

See accompanying independent auditors' report and notes to financial statements.

## Notes to Financial Statements

# Long Creek Watershed Management District

### Note A - Summary of Significant Accounting Policies

#### Nature of Operations

The Long Creek Watershed Management District (the “District”) is a Maine nonprofit corporation established as a quasi-municipal special purpose district by an Interlocal Agreement among the City of Portland, the City of South Portland, the City of Westbrook, and the Town of Scarborough pursuant to 30-A M.R.S.A Sec. 2201. It is governed by a sixteen-member Governing Board, of which fourteen are appointed by the participating municipalities, one is appointed by the Executive Director of the Maine Turnpike Authority, and one is appointed by the Commissioner of the Maine Department of Transportation.

Established on January 14, 2010, the District’s purpose is to implement the Long Creek Watershed Management Plan (the “Plan”). The Plan is intended to improve the Long Creek Watershed, which encompasses portions of all four Maine municipalities who are parties to the Interlocal Agreement. The Plan includes but is not limited to design, engineering, construction, installation, operation and maintenance, and monitoring of public and private storm-water management structures, facilities and improvements, including structural and non-structural Best Management Practices, in and along Long Creek and within the Long Creek Watershed; to monitor the effectiveness of the Plan and condition of the Long Creek and the Long Creek Watershed, to make any changes to that Plan; to identify, apply for, accept and spend state, federal, or other available funding sources from year-to year, and to assess fees upon participating landowners for the implementation and continuing operation.

#### Accounting Method

The financial statements of the Long Creek Watershed Management District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

#### Basis of Presentation

The Long Creek Watershed Management District is a government entity accounted for as an enterprise fund. Operations are financed in a manner similar to private business where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. Nonoperating revenues and expenses are those related to capital and related financing, noncapital financing, or investing activities.

## Notes to Financial Statements - Continued

# Long Creek Watershed Management District

### Note A - Summary of Significant Accounting Policies - Continued

#### Basis of Presentation - Continued

Net asset position is classified into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

- Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation reduced by the outstanding debt balances (if any), net of unamortized debt expenses and unspent debt proceeds.
- Restricted - This component consists of net assets with constraints placed on their use, either externally or internally. Constraints include those by creditors (such as through debt covenants), grants or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.
- Unrestricted - All other net asset positions are reported in this category.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Long Creek Watershed Management District considers all highly liquid investments with an initial maturity of three months or less as well as certificates of deposit and money market savings accounts to be cash equivalents.

#### Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Collateral from the participating landowners is generally not required. Management regularly reviews the status of all accounts receivable to determine the amount expected to be realized from same. At June 30, 2023 and 2022, management determined an allowance of \$10,000 and \$82,983 respectively, to be necessary.

#### Property and Equipment

Acquisitions of property, plant and equipment of \$5,000 or more are capitalized at cost and depreciated.

Expenditures for repairs and maintenance are expensed when incurred, while major improvements, structural renovations and betterments are capitalized and depreciated. Depreciation is provided for on a straight line basis over the estimated useful lives of the assets, which range from 5-50 years.

## Notes to Financial Statements - Continued

# Long Creek Watershed Management District

### Note B - Cash and Cash Equivalents

The District conducts all its banking transactions with its depository banks.

#### Deposits

At June 30, 2023, the carrying amount of the District's deposits was \$4,165,732 and the bank balance was \$4,170,893. The difference between the carrying amount and bank balance relates to deposits in transit, outstanding checks, and cash on hand at year-end. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District maintains funds in an ICS sweep account, used to hold funds in excess of \$250,000. The purpose of this account is to ensure that excess funds are collateralized and insured.

#### Board Assigned Cash

During the year ended June 30, 2021, the District implemented a policy to designate a reserve of \$200,000 annually for certain expenditures. These funds are included in cash and cash equivalents on the statements of net position. As of June 30, 2023 and 2022, the balance was \$346,513 and \$205,851, respectively.

### Note C - Property and Equipment

The following is a summary of property, plant and equipment as of June 30:

	<u>2023</u>	<u>2022</u>
Construction in process	\$ 179,923	\$ 171,461
Infrastructure	<u>5,433,163</u>	<u>5,433,163</u>
Total property and equipment	5,613,086	5,604,624
Less accumulated depreciation	<u>1,104,315</u>	<u>995,651</u>
Net property and equipment	<u>\$ 4,508,771</u>	<u>\$ 4,608,973</u>

The following is a summary of fixed asset activity for the years ended June 30:

	<u>2023</u>	<u>2022</u>
Balance at July 1	\$ 5,604,624	\$ 5,587,551
Additions	8,462	17,073
Less disposals	-	-
Balance at June 30	<u>\$ 5,613,086</u>	<u>\$ 5,604,624</u>

**Notes to Financial Statements - Continued**

**Long Creek Watershed Management District**

**Note D - Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amount due within one year</u>
Total	\$ 681,825	\$ -	\$ 75,759	\$ 606,066	\$ 75,758

**Bond Payable**

At June 30, 2023, long-term debt consisted of the following:

2010 Clean Water Revolving Loan with the Maine Municipal Bond Bank, dated January 20, 2011. Annual installment payments of \$75,758, interest at 0% per annum. Final installment due March 1, 2031, authorized and issued \$1,515,166. \$ 606,066

The annual requirements to amortize long-term liabilities are as follows:

<u>Year ending June 30:</u>	<u>Principal</u>
2024	\$ 75,758
2025	75,758
2026	75,758
2027	75,758
2028	75,758
Thereafter	<u>227,276</u>
Total	<u>\$ 606,066</u>

**Note E - Commitments**

The Long Creek Watershed Management District has signed contracts related to construction in progress. The District is responsible for payment on the contracts as work is completed. The contracts have not been completed as of June 30, 2023.

The District’s participant landowners will receive credits to their account for construction projects for which they incur expenses directly. Management is not able to estimate the extent of the projects and therefore the applicable credit to the accounts.

## Notes to Financial Statements - Continued

# Long Creek Watershed Management District

### Note F - Risk Management

The Long Creek Watershed Management District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors, and omissions, and natural disaster for which the District carries commercial insurance. Based on the coverage provided by commercial insurance purchased, the District is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2023.

### Note G - Contingency

During the years ended June 30, 2023 and 2022, approximately \$344,000 and \$288,000 of the accounts receivable is due from two customers, both of which are owned by the same individual. The outstanding balance was referred to the Maine Department of Environmental Protection for enforcement action during the year ended June 30, 2022. As of the date of issuance of the June 30, 2022 financial statements, management judged the likelihood and dollar amount of collection to be uncertain, and thus established a reserve of \$82,983 to reflect the estimated net realizable value of all accounts receivable at that time.

No amount was collected on the outstanding balances and additional amounts due of approximately \$56,000 were recognized from the customers during the current year. Subsequent to year end, a consent decree and order was agreed to for each complaint, in which the customer agreed that within ninety (90) days of the effective date of the decree of August 16, 2023, the defendant would be in good standing with the Long Creek Watershed Management District, which includes the payment of past due fees. As no payments were made within the ninety (90) day period, the State has subsequently filed a writ of execution against the landowner. Based on the above, the allowance for uncollectible receivables has been reduced to \$10,000 as of June 30, 2023.

### Note H - Concentrations

As of June 30, 2023, approximately 88% of the District's receivables were due from two customers.



## **Notes to Financial Statements - Continued**

# **Long Creek Watershed Management District**

### **Note I - Subsequent Events**

Subsequent to year end, the District entered into an agreement with a contractor for a construction contract. The South Branch Stormwater BMP Retrofits project shall be completed on or before August 31, 2024, for a lump sum of \$1,999,776, as well as unit price work estimated at \$43,725.

Management has evaluated subsequent events through January 5, 2024, the date on which the financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

## Schedules of Operating Revenues

### Long Creek Watershed Management District

For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Operating Revenues</b>		
Construction and maintenance	\$ 860,735	\$ 909,965
Good housekeeping	348,238	295,792
Monitoring	85,558	87,582
Administration	196,844	205,769
CFUP income	-	16,614
Stream restoration	316	316
Bad debt recovery	61,412	-
Other income	22,755	17,042
<b>Total Operating Revenue</b>	<u>\$ 1,575,858</u>	<u>\$ 1,533,080</u>

See accompanying independent auditors' report.

## Schedules of Operating Expenses

### Long Creek Watershed Management District

For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Operating Expenses</b>		
Construction and maintenance	\$ 367,833	\$ 489,236
Project management	111,433	114,683
Sweeping	130,763	161,742
Monitoring	59,028	68,734
Catch basin cleaning	55,275	51,975
Salary and related expense	101,449	103,283
Bad debt expense	-	49,609
Professional fees	16,350	17,160
Insurance	8,719	8,098
Meeting and other expense	6,775	8,192
Dues and subscriptions	1,861	1,571
Supplies	175	1,524
Printing and postage	340	506
<b>Total Operating Expense</b>	<u>\$ 860,001</u>	<u>\$ 1,076,313</u>

See accompanying independent auditors' report.

# **ATTACHMENT D**



## Agreement Change Order

<b>Contract Title:</b> Legal Services Agreement		<b>Change Order Number:</b> No. 1	
<b>Contractor Name and Address:</b> Perkins Thompson One Canal Plaza P.O. Box 426 Portland, Maine 04112		<b>Date of Request:</b> 01/23/2024	
		<b>Original Contract Date:</b> 9/7/2010	
		<b>Original Performance Date:</b> At-will agreement.	
		<b>Original Termination Date:</b> At-will agreement.	
<b>Contractor Phone:</b> (207) 774-2635	<b>Contractor Email:</b> jkatsiaficas@perkinsthompson.com	<b>Original Contract Amount:</b> Indefinite delivery, indefinite quantity; Attorney cost \$175 per hour; Paralegal cost \$100 per hour.	
<input type="checkbox"/> Previous Change Orders (If yes complete revised amount and/or termination fields)			
<b>Revised Contract Amount:</b> Indefinite delivery, indefinite quantity; Attorney cost \$200 per hour.	<b>Revised Performance Date:</b> Not applicable.	<b>Revised Termination Date:</b> Not applicable.	
<b>Change Category (Check all that apply):</b>			
<input type="checkbox"/> Schedule <input checked="" type="checkbox"/> Cost <input type="checkbox"/> Scope <input type="checkbox"/> Deliverables <input type="checkbox"/> Testing/Quality <input type="checkbox"/> Resources			
<b>Does this Change Affect (Check all that apply):</b>			
<input type="checkbox"/> Corrective Action <input type="checkbox"/> Preventative Action <input type="checkbox"/> Defect Repair <input type="checkbox"/> Updates <input type="checkbox"/> Other			
<b>Description:</b>		<b>Add</b>	<b>Deduct</b>
Increase Attorney cost to \$225.00 per hour and Paralegal cost to \$135 per hour.		Increase Attorney cost to \$225.00	

	per hour and Paralegal cost to \$135 per hour.				
Totals	Increase Attorney cost to \$225.00 per hour and Paralegal cost to \$135 per hour.				
Change Order Amount:		Indefinite delivery, indefinite quantity.			
Previous Contract/Agreement Amount:		Indefinite delivery, indefinite quantity.			
New Contract/Agreement Amount:		Indefinite delivery, indefinite quantity.			
<b>Approval Process Needed:</b> <input type="checkbox"/> No Cost Time Extension <input type="checkbox"/> Executive Director Approval <input checked="" type="checkbox"/> Board Approval					
<b>New Contract Information (enter if revised):</b>  <table border="0"> <tr> <td><b>New Contract Amount:</b> Indefinite delivery, indefinite quantity; Attorney cost \$225.00 per hour, Paralegal cost \$135 per hour.</td> <td><b>New Performance Date:</b> Not applicable.</td> <td><b>New Termination Date:</b> Not applicable.</td> </tr> </table>			<b>New Contract Amount:</b> Indefinite delivery, indefinite quantity; Attorney cost \$225.00 per hour, Paralegal cost \$135 per hour.	<b>New Performance Date:</b> Not applicable.	<b>New Termination Date:</b> Not applicable.
<b>New Contract Amount:</b> Indefinite delivery, indefinite quantity; Attorney cost \$225.00 per hour, Paralegal cost \$135 per hour.	<b>New Performance Date:</b> Not applicable.	<b>New Termination Date:</b> Not applicable.			
All provisions of the original contract not modified by this change order remain in full force and effect.					
<b>Approved by Long Creek Watershed Management District:</b>		<b>Approved by Contractor:</b>			
Signature:	Date:	Signature:			
		Date:			
Printed Name: Peter J. Carney		Printed Name: James N. Katsiaficas			
Title: Executive Director		Title: Attorney			

# **ATTACHMENT E**



## Long Creek FY2025 (July 1, 2024 – June 30, 2025) Budget Narrative

### 5010 – ADS

This line item of **\$500** is for advertising related to advertising and publishing public notices for requests for proposals.

### 5030 – BAD DEBT

This line item of **\$40,245.10** is identified for Participating Landowner assessments that are doubtful for collection to ensure that these funds are not allocated to expenses until they are received. All Participating Landowners are required to pay annual assessments under Participating Landowner Agreements. Maine DEP can enforce this requirement as a permit condition; however, in some circumstances, payments falling into this category may never be received, and, in others, the timing of payment is indeterminate and, therefore, are allocated to Bad Debt until received.

### 5041 – CONSTRUCTION – Reserve Fund Account

A line item of **\$200,000** is budgeted as a reserve fund for long-term non-routine maintenance, repair, and replacement of LCMWD-owned-or-operated structural Best Management Practices (“BMPs”). This is an annual amount to be set aside against which non-routine maintenance, repair, and replacement costs are debited.

### 5046 – CONSTRUCTION – Structural

A line item of **\$100,000** is allocated for the *Private BMP Incentive Program* to incentivize private stormwater management efforts. The funds will provide seed grants for structural retrofits and non-structural practices with the goal of offering enough incentive for landowners to consider implementation. Funds are disbursed in accordance with the Private BMP Incentive Program Policy approved by the Board of Directors.

### 5047 – CONSTRUCTION – Inspection and Maintenance

This Account is for routine inspection and maintenance of LCWMD-owned-or-operated structural Best Maintenance Practices (“BMPs”).

- *Routine BMP Inspections:* A line item of **\$25,935** is estimated for inspections of LCWMD-owned-or-operated structural BMPs. The budgeted amount assumes that BMPs will be inspected once, or more, annually based on the manufacturer’s or designer’s recommendation and the District’s prior experience concerning maintenance needs.
- *Routine BMP Maintenance:* A line item of **\$110,061.95** is allocated for routine maintenance of LCWMD-owned-or-operated structural BMPs. The budgeted amount assumes that each structural BMP will be maintained once, or more, annually based on the manufacturer’s or designer’s recommendation and the District’s prior experience concerning maintenance needs.

An overall line item of **\$135,996.95** is budgeted for this Account.

### 5049 – CONSTRUCTION – Landscaping of Constructed Projects



This Account is for routine landscaping services for LCWMD-owned-or-operated structural BMPs and other landscaped features such as the Gorham Road medians and riparian buffers. Landscaping tasks include activities such as trimming trees, mowing, mulching, weeding, cutting back planting beds and wetland vegetation, and trash removal. A line item of **\$137,799** is budgeted for this Account.

#### **5061 – MONITORING – Water Quality Monitoring**

A line item of **\$64,385** for the third-party contract for ongoing water quality monitoring required under the *Long Creek Monitoring Plan*. The scope of the contract is conducting continuous water quality monitoring and grab sampling, performing biomonitoring, acquiring meteorological data, and measuring stream flow and stream channel cross sections.

#### **5070 – DEPRECIATION EXPENSE**

This account is not reflected in the budget, however, each year an allocation of depreciation expenses is charged against the LCWMD-owned BMP assets (non-cash transaction). In this fiscal year, the projected depreciation expense is **\$152,261.71**.

#### **5080 – MEETINGS**

This line item represents the following:

- A line item of **\$2,000** is budgeted to host the Annual Participating Landowner Meeting.
- A line item of **\$8,000** is budgeted to conduct Expert Review Panel and/or stakeholder meetings concerning the third generation of the Long Creek General Permit.

An overall line item of **\$10,000** is budgeted for this Account.

#### **5090 – MONITORING EQUIPMENT – Purchase, Rental, Maintenance, and Repair**

A line item of **\$5,000** is budgeted for the purchase or rental of water quality monitoring equipment that may need to be replaced during the monitoring season, as well as for maintenance and repair of current monitoring equipment. This line item includes consumable accessories, such as probe caps, associated with the monitoring equipment.

#### **6002 – PROGRAM EXPENSE – Loan Payment**

This is the annual payment for the Maine Municipal Bond Bank Bond loan. A line item of **\$75,760** is budgeted in FY2024.

#### **6160 – DUES AND SUBSCRIPTIONS**

This Account is for licensing and subscription fees for Information Technology-related services, and other dues and subscriptions. Examples of these include Microsoft Azure fees for hosting the water quality monitoring database and annual licensing fees for ESRI's GIS software and Microsoft Office 365. A line item of **\$2,000** is budgeted in FY2024.

#### **6181 – INSURANCE – Liability Insurance**

Annual premiums for Directors and Officers Liability Insurance for the Board and General Liability Insurance coverage for LCWMD. A line item of **\$10,000** is budgeted in FY2025.

#### **6250 – POSTAGE**

A line item of **\$400** is budgeted for postage, including costs related to mailing annual parcel inspection reports, annual assessments, and invoices.

### 6271 – PROFESSIONAL FEES – Consultant

This account is for consultants to provide the following expert services.

- *Sustainable Winter Management (SWiM) Program*: **\$63,250** is allocated to implement the next phase of implementing the SWiM Program during the winter of 2024/2025.
- *Watershed Management Plan Update*: **\$20,000** for support of revisions to *Long Creek Watershed Management Plan* and Long Creek General Permit.
- *Information Technology*: **\$5,000** under general administration for Information Technology services, primarily for general Information Technology services and maintenance of the water quality monitoring database.

A total line item of **\$88,250** is budgeted in FY2024.

### 6272 – PROFESSIONAL FEES – Legal Fees

This account is for legal services. The estimated allocation for FY2025 is as follows:

- **\$10,000** under general administration to support contract, board, and policy needs.
- **\$10,000** for support of revisions to *Long Creek Watershed Management Plan* and Long Creek General Permit.

A total line item of **\$20,000** is budgeted in FY2025.

### 6273 – PROFESSIONAL FEES – Accounting

This is the contract cost for the annual independent audit of LCWMD's financial statements. A line item of **\$12,000** is budgeted for FY2025.

### 6275 – PROFESSIONAL FEES – Plan Implementation

This represents staff costs related to the Services Agreement with the Cumberland County Soil & Water Conservation District ("CCSWCD"), as follows:

- Administration: **\$50,842.71**
  - Administer invoicing and collection of semi-annual payments for Participating Landowner Assessments; annual budget announcement to Participating Landowners; and annual fees announcement to Participating Landowners, per the Participating Landowner Agreements.
  - Revising assessments for Participating Landowner parcels to account for new or removed impervious cover since a prior assessment was calculated.
  - Provide support to Participating Landowners during property transactions.
  - Respond to Participating Landowner questions on assessments, invoices, and/or billing.
  - Management of outstanding assessment invoices.
  - Monthly processing of invoices and payments.
  - Reconciliation of bank statements and development of monthly financial reports for review by the Treasurer and Executive Director.
  - Coordinate payroll and expense reimbursements for the Executive Director.
  - Work in association with Executive Director to develop annual budget.
  - Annual preparation of financial audit documentation and review of the financial audit.
  - Provide support to Executive Director in preparation of LCWMD Board agendas and supporting materials.

- Provide staff support at LCWMD Board meetings.
- Provide support to the Executive Director to prepare the annual *Long Creek Watershed Management Plan* implementation report to Maine DEP.
- Monthly Contract Check-in meetings with LCWMD’s Executive Director.
- **Construction & Maintenance: \$16,994.49**
  - Provide support for the South Branch Stormwater BMP Retrofits project including technical support and construction oversight.
  - Provide administrative and technical support for stormwater BMP inspection, maintenance, and landscaping contracts for all LCWMD-owned-or-operated BMPs.
  - Provide technical support upon request for potential retrofit opportunities in partnership with Participating Landowners.
  - Provide technical support upon request for new development and redevelopment projects in the watershed.
- **Monitoring: \$3,558.55**
  - Provide field support for surface water quality and biological monitoring.
  - Review invoices for consistency with scope of work in Services Agreement.
- **Non-Structural: \$69,089.37**
  - Coordination of non-structural good housekeeping and pollution prevention activities (e.g., pavement sweeping, catch basin cleaning), assigning work to one or more service providers, reviewing reports received from service providers, and other field-based and office-based services associated with this work.
  - Develop attributes in GIS system to track maintenance and inspection costs by BMP number.
  - Perform annual inspection of Participating Landowner parcels to ensure compliance with the Long Creek General Permit, Participating Landowner Agreements, Operation and Maintenance Plan, and site-specific Operation and Maintenance Plans and work with Executive Director to resolve issues identified during parcel inspections.
  - Education and Outreach activities, including implementing the social media calendar, sending landowner notifications, developing fact sheets, and updating the District’s website.
  - Provide technical support for Sustainable Winter Management (“SWiM”) program.
  - Maintaining the District’s GIS system including updating parcel maps to reflect changes in boundaries and stormwater infrastructure, batching maps for the District’s website and for use by the District’s maintenance contractors, and performing investigations upon request.
  - Annual tracking and documentation of activities for Long Creek General Permit reporting to Maine DEP.
  - Provide support for update of *Long Creek Watershed Management Plan* pertaining to next permit cycle.

An overall line item of **\$140,485.12** is budgeted for this Account.

#### **6276 – PROFESSIONAL FEES – Sweeping**

For FY2025, pavement sweeping covers five sweeping events, including: the Spring Sweep - Large Particle Collection event of 300 acres; the Spring Sweep - Fine Particle Collection event of 300 acres;

two “Hot Spot” sweeping events of 68 acres each; and the Fall Sweep event of 300 acres. This line item of **\$217,166.30** reflects the Pavement Sweeping Services Agreement per-acre unit prices.

**6278 – PROFESSIONAL FEES – Catch Basin Cleaning**

For FY2025, inspection and cleaning of 712 catch basins is anticipated. This line item of **\$61,410** reflects the catch basin inspection and cleaning Services Agreement price of \$86.25 per catch basin.

**6283 – PROFESSIONAL FEES – Waste Management**

A line item of **\$20,000** is budgeted for waste disposal costs. This Account is for the disposal costs of catch basin grit, pavement sweepings, landscaping debris, trash, and other solid wastes generated as the result of LWCMD’s maintenance activities. The estimate is based on current disposal rates at Eco Maine.

**6340 – TELEPHONE**

This line item, **\$1,100**, represents the annual cost for cell phone service for the Executive Director.

**6351/53 – TRAVEL – Lodging and Meals**

This line item of **\$1,000** is for the cost of the Executive Director’s lodging and meals for attendance of conferences and meetings.

**6354 – TRAVEL – Mileage**

This line item is for mileage reimbursements for the Executive Director and for CCSWCD staff conducting work under the Services Agreement between LCWMD and CCSWCD. A line item of **\$1,100** is budgeted under this account.

**6355 – TRAVEL – Conference Fees**

This line item of **\$2,000** reflects the cost of the Executive Director’s registration fees pertaining to attendance of conferences, trainings, and meetings.

**6550 – SUPPLIES**

A line item of **\$1,000** is budgeted under this Account. This Account is used for office supplies, and communications and IT equipment for the Executive Director.

**7200 – SALARIES AND RELATED EXPENSES**

Salary, benefits, workers’ compensation insurance, and payroll taxes for Executive Director. A line item of **\$115,466.01** is budgeted under this Account.

LCWMD FY2025 Budget

Accounts	Total ADMINISTRATION	Total CONSTRUCTION & MAINTENANCE	Total MONITORING	Total Non-Structural	FY 2025	FY 2026 Projected	FY 2027 Projected2
<b>Income</b>							
4100 ADMINISTRATION	193,525.92	0.00	0.00	0.00	193,525.92	193,525.92	193,525.92
4200 CONSTRUCTION AND MAINTENANCE	0.00	812,474.98	0.00	0.00	812,474.98	812,474.98	812,474.98
4500 GOOD HOUSEKEEPING	0.00	0.00	0.00	436,376.58	436,376.58	436,376.58	436,376.58
4600 MONITORING	0.00	0.00	94,462.52	0.00	94,462.52	94,462.52	94,462.52
4700 STREAM RESTORATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4820 INTEREST	8,000.00	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
<b>Total Income</b>	<b>\$ 201,525.92</b>	<b>\$ 812,474.98</b>	<b>\$ 94,462.52</b>	<b>\$ 436,376.58</b>	<b>\$ 1,544,840.00</b>	<b>\$ 1,544,840.00</b>	<b>\$ 1,544,840.00</b>
<b>Expenses</b>							
5010 ADS	500.00	0.00	0.00	0.00	500.00	500.00	500.00
5030 BAD DEBT	5,349.95	22,877.50	3,184.60	8,833.05	40,245.10	40,245.10	40,245.10
5040 CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5041 BMP Repair & Replacment Reserve	0.00	200,000.00	0.00	0.00	200,000.00	200,000.00	200,000.00
5042 Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5045 Streams	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5046 Structural	0.00	100,000.00	0.00	0.00	100,000.00	100,000.00	100,000.00
5047 Inspection and Maintenance	0.00	135,996.95	0.00	0.00	135,996.95	135,996.95	135,996.95
5048 Non-Routine Repair & Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5049 Landscaping of Const. Proj.	0.00	137,799.00	0.00	0.00	137,799.00	137,799.00	137,799.00
<b>Total 5040 CONSTRUCTION</b>	<b>\$ 0.00</b>	<b>\$ 573,795.95</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 573,795.95</b>	<b>\$ 573,795.95</b>	<b>\$ 573,795.95</b>
5061 Watershed Monitoring	0.00	0.00	64,385.00	0.00	64,385.00	64,385.00	64,385.00
5080 MEETINGS	2,000.00	0.00	0.00	8,000.00	10,000.00	0.00	0.00
5090 EQUIPMENT	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
6002 Loan Payment	0.00	75,760.00	0.00	0.00	75,760.00	75,760.00	75,760.00
6160 DUES AND SUBSCRIPTIONS	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
6170 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6181 Liability Insurance	10,000.00	0.00	0.00	0.00	10,000.00	10,500.00	11,025.00
6250 POSTAGE AND DELIVERY	400.00	0.00	0.00	0.00	400.00	400.00	400.00
6270 PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6271 Consultant-Engineer	5,000.00	0.00	0.00	83,250.00	88,250.00	63,250.00	63,250.00
6272 Legal Fees	10,000.00	0.00	0.00	10,000.00	20,000.00	10,000.00	10,000.00
6273 Accounting	12,000.00	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00
6275 Plan Implementation	50,842.71	16,994.49	3,558.55	69,089.37	140,485.11	144,699.67	149,040.66
6276 Sweeping	0.00	0.00	0.00	217,166.30	217,166.30	217,166.30	217,166.30
6277 Pipe Inspection and Cleaning	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6278 Catch Basin Cleaning	0.00	0.00	0.00	61,410.00	61,410.00	61,410.00	61,410.00

**LCWMD FY2025 Budget**

<b>6283 Waste Management</b>	0.00	0.00	0.00	20,000.00	20,000.00	20,600.00	21,218.00
<b>Total 6270 PROFESSIONAL FEES</b>	<b>\$ 77,842.71</b>	<b>\$ 16,994.49</b>	<b>\$ 3,558.55</b>	<b>\$ 460,915.67</b>	<b>\$ 559,311.41</b>	<b>\$ 529,125.97</b>	<b>\$ 534,084.96</b>
<b>6340 TELEPHONE</b>	1,100.00	0.00	0.00	0.00	1,100.00	1,100.00	1,100.00
<b>6350 TRAVEL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>6351 Lodging</b>	500.00	0.00	0.00	0.00	500.00	500.00	500.00
<b>6353 Meals</b>	500.00	0.00	0.00	0.00	500.00	500.00	500.00
<b>6354 Mileage</b>	500.00	150.00	50.00	400.00	1,100.00	1,133.00	1,166.99
<b>6355 Conferences</b>	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
<b>Total 6350 TRAVEL</b>	<b>\$ 3,500.00</b>	<b>\$ 150.00</b>	<b>\$ 50.00</b>	<b>\$ 400.00</b>	<b>\$ 4,100.00</b>	<b>\$ 4,133.00</b>	<b>\$ 4,166.99</b>
<b>6550 SUPPLIES</b>	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
<b>7200 Salaries &amp; Related Expenses</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>7220 Salaries &amp; Wages</b>	57,112.98	24,864.33	3,136.15	15,280.93	100,394.38	104,410.16	108,586.56
<b>7245 Employee Benefits - Simple IRA</b>	1,713.32	745.90	94.08	458.41	3,011.72	3,132.18	3,257.47
<b>7250 Payroll Taxes, etc.</b>	6,212.76	2,704.74	341.15	1,662.26	10,920.92	11,357.75	11,812.06
<b>7260 Payroll Processing &amp; Fees</b>	612.00	0.00	0.00	0.00	612.00	636.48	661.94
<b>7270 Workers Comp Insurance</b>	527.00	0.00	0.00	0.00	527.00	548.08	570.00
<b>Total 7200 Salaries &amp; Related Expenses</b>	<b>\$ 66,178.06</b>	<b>\$ 28,314.97</b>	<b>\$ 3,571.39</b>	<b>\$ 17,401.60</b>	<b>\$ 115,466.01</b>	<b>\$ 120,084.65</b>	<b>\$ 124,888.04</b>
<b>Total Expenses</b>	<b>\$169,870.71</b>	<b>\$717,892.91</b>	<b>\$79,749.54</b>	<b>\$495,550.32</b>	<b>\$1,463,063.48</b>	<b>\$1,428,029.67</b>	<b>\$1,438,351.04</b>
<b>Net Income/Loss</b>	<b>\$31,655.21</b>	<b>\$94,582.07</b>	<b>\$14,712.98</b>	<b>(\$59,173.74)</b>	<b>\$81,776.52</b>	<b>\$116,810.33</b>	<b>\$106,488.96</b>

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## Long Creek Watershed Management District Projected Statement of Cash Flows July 2024 through June 2027

		<b>Total</b>
<b>OPERATING ACTIVITIES</b>		
Net Income		667,426.88
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1200 ACCOUNTS RECEIVABLE		-706,699.38
2000 ACCOUNTS PAYABLE		-114,999.82
1114 Credit Card		-2,305.84
2310 Construction Retainage		28,632.50
Direct Deposit Payable		0.00
Payroll Liabilities:Federal Taxes (941/944)		0.00
Payroll Liabilities:ME Income Tax		0.00
Payroll Liabilities:Simple IRA Catch-Up		-18.00
Payroll Liabilities:TD Ameritrade Simple-IRA Catch-up		0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$	<b>795,390.54</b>
Net cash provided by operating activities	-\$	<b>127,963.66</b>
Net cash increase for period	-\$	<b>127,963.66</b>
Cash at beginning of period		4,165,731.94
Cash at end of period (1/4/2024)	\$	<b>4,037,768.28</b>
Projected Cash Expenses Remining FY 2024		2,266,980.00
Projected Net Cash FY 2024		<b>1,770,788.28</b>
Projected Cash Income FY 2025		1,544,840.00
Projected Cash Expenses FY 2025		1,463,063.48
Projected Net Cash FY 2025		<b>1,852,564.80</b>
Projected Cash Income FY 2026		1,544,840.00
Projected Cash Expenses FY 2026		1,428,029.67
Projected Net Cash FY 2026		<b>1,969,375.13</b>
Projected Cash Income FY 2027		1,544,840.00
Projected Cash Expenses FY 2027		1,438,351.04
Projected Net Cash FY 2027		<b>2,075,864.10</b>

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# **ATTACHMENT F**





**Proposed Board Meeting Schedule:**

Board Member	Tuesday				Wednesday				Thursday			
	1	2	3	4	1	2	3	4	1	2	3	4
Blanchette						N					N	
Goldberg												
Bohlen						N						
Dionne					N	N	N	N			N	
Roncarati		N								N	N	
Dudley												
Dillon												
Trefethen-Boileau												
Kenney												
Matthews												
Connell	Y	Y	Y	Y								
Lessard												
Donohue	Y	Y	Y	Y	N	N	N	N	Y	Y	N	Y
Haskell	Y	Y	Y	Y	Y	Y	Y	Y				

Monthly Meetings Schedule:

January (Float)

February (Third Tuesday, 9:00-11:00a.m.)

March (Float)

April (Third Tuesday, 9:00-11:00a.m.)

May (typically annual landowner meeting) (Float)

June (typically budget adoption meeting) (Third Tuesday, 9:00-11:00a.m.)

July (Float)

August (Third Tuesday, 9:00-11:00a.m.)

September (Float)

October (Third Tuesday, 9:00-11:00a.m.)

November (Float)

December (Third Tuesday, 9:00-11:00a.m.)