



Long Creek Watershed Management District Board of Directors Meeting

Agenda: January 26, 2023, 9:00a.m. to 11:00a.m.

Location: Remote participation due to COVID-19; members of the public may join the meeting by virtually by clicking this link [Microsoft Teams Meeting](#) or may participate in the meeting telephonically by calling (207) 352-4212 and entering conference ID: 954 413 047#.

Time	Agenda Item	Attachment	Page(s)
9:00 — 9:05	1. Call to Order		
9:05 — 9:10	2. Minutes: November 22, 2022, Board Meeting <i>Proposed Motion: Motion to approve the November 22, 2022, Board meeting minutes.</i>	Attachment A	1 — 6
9:10 — 9:20	3. Treasurer’s Report: December Financial Report	Attachment B	7 — 21
9:20 — 9:50	4. Fiscal Year 2024 Estimate of Expenditures and Anticipated Revenues: <i>Proposed Motion: Motion to approve the Fiscal Year 2024 estimate of expenditures and anticipated revenues as set forth in draft Fiscal Year 2024 budget.</i>	Attachment C	22 — 29
9:50 — 10:00	5. Annual Nomination and Election of Board Officers — Chair, Vice Chair, Treasurer, and Secretary: <i>Proposed Motion: Motion to nominate and elect Chair, Vice Chair, Treasurer, and Secretary.</i>		
10:00 — 10:15	6. Discussion, Participation in Process for Limited Liability Legislation Related to Chlorides Reduction		
10:15 — 10:20	7. Public Comment(s)		
10:20 — 10:25	8. Next Meeting		
10:25	9. Adjourn		

ATTACHMENT A



Long Creek Watershed Management District Board of Director's Meeting

Minutes from November 22, 2022, Meeting

Location: Remote participation due to COVID-19; members of the public may join the meeting by virtually by clicking this link [Microsoft Teams Meeting](#) or may participate in the meeting telephonically by calling (207) 352-4212 and entering conference ID: 123 110 570#.

1. **Call to Order:** Mr. Dillon called the meeting to order at 9:04a.m.
2. **Roll Call:**
 - a. Attendance: Angela Blanchette, Curtis Bohlen, Fred Dillon, Cindy Dionne, Eric Dudley, Brian Goldberg, Will Haskell, Susan Henderson (9:11a.m.), Doug Roncarati (10:08a.m.)
 - b. Absent: Sean Donohue, Craig Gorris, Jason Kenney
 - c. Staff/Guests: Peter Carney (Long Creek Watershed Management District); Jim Katsiaficas, Esq. (Perkins Thompson); Chris Brewer (Cumberland County Soil & Water Conservation District)
3. **Review of Board Meeting Minutes:**
 - a. The Board reviewed the minutes from the October 26, 2022, meeting.
 - b. **Mr. Haskell made a motion to approve the October 26, 2022, Board meeting minutes. Mr. Bohlen seconded the motion. The motion carried unanimously.**
4. **Treasurer's Report:**
 - a. Mr. Bohlen reviewed the Fiscal Year 2022 Financial Audit report.
 - b. Mr. Bohlen noted that the auditor recommended a revision to the financial controls to address the potential for fraud because one person is presently responsible for invoicing and receipt of payments for invoices. The auditor recommended incorporating a check to tie invoices to payments received.
 - c. Mr. Brewer said this might be difficult due to the limited options for having more than one person involved in the process.

Ms. Henderson joined the meeting.

 - d. Mr. Goldberg asked whether someone else could open mail, such as the Executive Director.
 - e. Mr. Carney suggested that perhaps a list of invoices could be generated and reviewed by the Executive Director and receipts cross-checked against this list by generating reports in QuickBooks.
 - f. Mr. Brewer and Mr. Carney agreed to further investigate options to address the auditor's recommendation.
 - g. Mr. Brewer noted that the audit report now tracks the \$200,000 that is annually earmarked for long-term BMP maintenance, repair, and replacement. This is discussed in Note B of the report under "Board Assigned Cash."
 - h. Mr. Bohlen reviewed the October Financial Report noting there is nothing unusual to report.

- i. Mr. Brewer noted that the monthly financial reports will also track the \$200,000 that is annually earmarked for long-term BMP maintenance, repair, and replacement, which is reflected in Account 117R on the Balance Sheet.
 - j. Mr. Carney reminded the Board that at the last meeting the financial controls were revised to provide guidance on when bad debt should be written off for accounting purposes. Under the new guidance, bad debt may be written off when the Board finds the amount involved too small or if it is more likely than not that collection of the debt will be unsuccessful.
 - k. Based on the new guidance, Mr. Carney and Mr. Brewer recommended that two debts be written off.
 - l. The first is North Avenue Realty Trust in the amount of \$1,554.81. Mr. Carney noted this debt pertains to the property at 207 Gannett Drive, which was sold by North Avenue Realty Trust. The debt pertains to unpaid landowner assessments during North Avenue Realty Trust's term of ownership. The buyer is now the permittee and has paid fees since the time of its acquisition.
 - m. Mr. Carney advised that the default notice process in the financial control was followed, however, payment has not been received from North Avenue Realty Trust.
 - n. It is recommended that this balance be written off due to the small amount owed relative to the expenditure that would be required to collect the debt.
 - o. The second is TRU Realty 2005 RE I, LLC in the amount of \$10,016.46. This is the property on Maine Mall Road where Toys R Us was previously located.
 - p. Mr. Carney noted the larger Toys R Us concern filed for bankruptcy. The bankruptcy filings are very complex and the final disposition of TRU Realty 2005 RE I, LLC in the bankruptcy proceeding is not clear, but it is unlikely that this debt can be collected.
 - q. **Mr. Haskell made a motion to write off the North Avenue Realty Trust debt in the amount of \$1,554.81 and the TRU Realty 2005 RE I, LLC debt in the amount of \$10,016.46. Mr. Dudley seconded the motion. The motion carried unanimously.**
- 5. Carry Over Executive Director Leave Time from Calendar Year 2022 to Calendar Year 2023**
- a. Mr. Carney noted that under the terms of his employment the Executive Director may carry over up to 40 hours of unused paid time off from one year to the next if approved by the Board.
 - b. Mr. Carney requested that the Board approve carrying over up to 40 hours of leave time from 2022 to 2023.
 - c. **Mr. Haskell made a motion to authorize Executive Director to carry over 40 hours of leave time from 2022 to 2023. Mr. Dudley seconded the motion. The motion carried unanimously.**
- 6. Executive Session – Personnel Matter (re: Annual Performance Review):**
- a. **Mr. Haskell made a 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. Ms. Henderson seconded the motion. The motion carried unanimously.**
 - b. **Mr. Haskell made a motion for the Board come out of executive session. Ms. Blanchette seconded the motion. The motion carried unanimously.**

- c. Following the executive session, Mr. Dillon summarized the Board's discussion noting the Board continues to appreciate Mr. Carney's work.
- d. Mr. Dillon advised that the Board had agreed to a salary increase for the Executive Director of 4%. In addition, the Board agreed to amend the terms of the Executive Director's employment to allow the Executive Director to carry over up to 40 hours of unused paid time off from one year to the next without further Board approval in the future.
- e. **Mr. Haskell made a motion to increase 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 allow the Executive Director to carry over up to 40 hours of unused paid time off from one calendar year to the next without further Board approval in the future. Mr. Dudley seconded the motion. The motion carried unanimously.**

7. New Development and Redevelopment Projects

- a. Mr. Carney reminded the Board of the discussion at its last meeting concerning new development at 860 Spring Street, in Westbrook, which is a "participating landowner" property under the Long Creek General Permit.
- b. At the last meeting it was discussed whether the District should fund the cost of expanding its existing subsurface stormwater storage system at the site to accommodate an approximately one-half acre of expansion of the building on the site.
- c. Mr. Carney said that since the last meeting he confirmed with Maine DEP that it would not require the landowner to construct additional stormwater controls because the original Site Law permit for the commercial subdivision allowed up to three-acres of development on each site within the subdivision without further permitting. The City of Westbrook permit followed Maine DEP's requirements on stormwater management.
- d. Mr. Carney further advised that additional information had been acquired on the cost of expanding the existing subsurface stormwater storage system and that the cost was much higher than the estimate discussed at the prior meeting.
- e. At the prior meeting, a very rough estimate of \$65,000 was used for discussion purposes. Since the last meeting, the site owner received an estimate from its construction contractor which estimated the cost at almost \$200,000.
- f. Mr. Carney suggested that given the much higher than anticipated cost the \$200,000 might be better spent elsewhere.
- g. Mr. Carney noted that since inception of the program the District's average treatment cost is approximately \$50,000 per acre, whereas the cost for expanding the subsurface system at 860 Spring Street based on the contractor's estimate would average out to \$400,000 per acre.
- h. Mr. Dudley, Mr. Haskell, and Ms. Blanchette all mentioned that pricing for projects on which they are working are far exceeding past prices for similar work.
- i. Mr. Carney gave other examples where \$200,000 could be spent in the upper reaches of Blanchette Brook, which is one of the headwaters of Long Creek.

- j. Mr. Carney noted there is a new development project project being proposed upstream of 860 County Road in the vicinity of the headwater of Blanchette Brook. There may be opportunities to partner with that landowner on stormwater treatment and storage.
- k. In addition, Mr. Carney noted that a consultant for the Maine Turnpike Authority had contacted him concerning potential wetland or water quality projects in the Long Creek Watershed which would be required of Maine Turnpike Authority as mitigation should it proceed with the Gorham connector.
- l. Mr. Carney said he advised the consultant of potential projects in the upper Long Creek Watershed including a stream buffer or preemptive stream restoration project with the Sable Oaks Golf Course, or possible retrofits of two large detention basins on Thomas Drive just downstream of 860 Spring Street.

Mr. Roncarati joined the meeting.

- m. Mr. Carney said he was not sure of how much mitigation funding could go to projects in the Long Creek Watershed because only a small portion of the watershed would be affected by the Gorham connector project.
- n. Mr. Bohlen suggested that mitigation may be disproportional among affected watersheds.
- o. Mr. Roncarati agreed that mitigation funds do not necessarily need to be spent in the affected watershed.
- p. Ms. Blanchette suggested that given the potential for other opportunities the project at 860 Spring Street is not a good value for the District.
- q. Mr. Goldberg agreed that the project is not a good value, and the District should wait for other opportunities.
- r. Mr. Carney noted that with respect to 860 Spring Street, today's proposal would probably be the last opportunity to work with the landowner on this.
- s. There was a consensus among the Board that the 860 Spring Street proposal should not be further pursued and that the District should focus on other opportunities.

8. Public Comment(s): None.

9. Next Meeting:

- a. Mr. Dillon noted that today is Ms. Henderson's last meeting as a Board member as Ms. Henderson's tenure on the City of South Portland's City Council will soon be coming to a close.
- b. Since Ms. Henderson will no longer be a "municipal official" as contemplated by the District's organizational documents she will no longer be eligible to serve as a Board member.
- c. Mr. Dillon thanked Ms. Henderson for her service on the Board and for the perspective she provided over the years.
- d. Ms. Henderson said she really enjoyed her experience as a Board member and that she learned a great deal.
- e. Mr. Carney agreed to send a poll to the Board to determine the date of the next meeting.

10. Adjourn: The meeting adjourned at 10:43a.m.

DRAFT

Board attendance and voting record:

Board Member	Attendance	Approve October 26, 2022, Minutes	Write Off Bad Debt	Carry Over Executive Director Leave	Motion to go Into Executive Session – Personnel Matter	Motion to Come Out of Executive Session – Personnel Matter	Motion Following Executive Session
Blanchette	Y	Y	Y	Y	Y	Y	Y
Bohlen	Y	Y	Y	Y	Y	Y	Y
Dillon	Y	Y	Y	Y	Y	Y	Y
Dionne	Y	Y	Y	Y	Y	Y	Y
Donahue	N	—	—	—	—	—	—
Dudley	Y	Y	Y	Y	Y	Y	Y
Goldberg	Y	Y	Y	Y	Y	Y	Y
Gorris	N	—	—	—	—	—	—
Haskell	Y	Y	Y	Y	Y	Y	Y
Henderson	Y	—	Y	Y	Y	Y	Y
Kenney	N	—	—	—	—	—	—
Roncarati	Y	Y	Y	Y	Y	Y	Y

ATTACHMENT B



Financial Report

Long Creek Watershed Management District
For the period ended December 31, 2022

Prepared by
Christopher Brewer, Fiscal Agent

Prepared on
January 19, 2023

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Financial Reports Include:

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 2022

		Total
	Dec 2022	Jul - Dec, 2022 (YTD)
INCOME		
4100 ADMINISTRATION	1,463.43	98,614.53
4200 CONSTRUCTION AND MAINTENANCE	5,962.36	433,997.58
4201 Drainage Maintenance Agreement		316.00
Total 4200 CONSTRUCTION AND MAINTENANCE	5,962.36	434,313.58
4500 GOOD HOUSEKEEPING	2,864.28	174,825.82
4600 MONITORING	607.32	44,450.66
4810 FINANCE CHARGES	1,759.27	10,312.51
4820 INTEREST	919.98	5,512.00
Total Income	13,576.64	768,029.10
GROSS PROFIT	13,576.64	768,029.10
EXPENSES		
5030 BAD DEBT		1,554.81
5040 CONSTRUCTION		
5042 Engineering		242.50
5044 Permit Fees		-575.00
5047 Inspection and Maintenance		31,500.00
5048 Non-Routine Repair & Maint.		34,209.88
5049 Landscaping of Const. Proj.		56,857.50
Total 5040 CONSTRUCTION		122,234.88
5060 MONITORING EXPENSE		2,816.51
5061 Watershed Monitoring		32,919.99
Total 5060 MONITORING EXPENSE		35,736.50
5090 EQUIPMENT		1,059.00
6000 PROGRAM EXPENSE		
6002 Loan Payment		37,879.15
Total 6000 PROGRAM EXPENSE		37,879.15
6160 DUES AND SUBSCRIPTIONS		890.00
6180 INSURANCE		
6181 Liability Insurance		10,032.00
Total 6180 INSURANCE		10,032.00
6270 PROFESSIONAL FEES		
6271 Consultant-Engineer	31.25	436.25
6272 Legal Fees	520.00	3,662.00
6273 Accounting		9,300.00
6275 Plan Implementation	3,847.07	49,371.12
6283 Waste Management		1,192.05
Total 6270 PROFESSIONAL FEES	4,398.32	63,961.42
6340 TELEPHONE		473.50
6350 TRAVEL		

		Total
	Dec 2022	Jul - Dec, 2022 (YTD)
6354 Travel		131.71
6355 Conferences		498.00
Total 6350 TRAVEL		629.71
6550 SUPPLIES		79.78
7200 Salaries & Related Expenses		
7220 Salaries & Wages	10,995.63	46,695.73
7245 Employee Benefits - Simple IRA	329.86	1,400.86
7250 Payroll Taxes, etc.	841.16	3,572.22
7260 Payroll Processing & Fees	50.00	299.00
7270 Workers Comp Insurance	-65.91	-65.91
Total 7200 Salaries & Related Expenses	12,150.74	51,901.90
Total Expenses	16,549.06	326,432.65
NET OPERATING INCOME	-2,972.42	441,596.45
NET INCOME	\$ -2,972.42	\$441,596.45

Balance Sheet

As of December 31, 2022

	As of Dec 31, 2022	As of Dec 31, 2021 (PY)	Total % Change
ASSETS			
Current Assets			
Bank Accounts			
1110 Biddeford Savings - Checking	10,000.86	10,357.40	-3.44 %
1116 Biddeford Savings Savings Base	200,000.00	200,000.00	0.00 %
1117 Biddeford Savings Sweep Savings	3,351,780.12	3,180,380.27	5.39 %
1117R Non-Routine Maintenance Reserve	205,850.87		
Total 1117 Biddeford Savings Sweep Savings	3,557,630.99	3,180,380.27	11.86 %
Total Bank Accounts	3,767,631.85	3,390,737.67	11.12 %
Accounts Receivable			
1200 ACCOUNTS RECEIVABLE	449,949.70	355,383.22	26.61 %
Total Accounts Receivable	449,949.70	355,383.22	26.61 %
Other Current Assets			
12100 Performance Guarantee	33,050.00	33,050.00	0.00 %
1400 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-82,983.16	-33,426.12	-148.26 %
Total Other Current Assets	-49,933.16	-376.12	-13,175.86 %
Total Current Assets	4,167,648.39	3,745,744.77	11.26 %
Fixed Assets			
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 %
Total 1740 Infrastructure	5,433,163.06	5,433,163.06	0.00 %
1780 Construction in Process	0.00	0.00	
1786 South Branch BMP Retrofits E-34	171,461.90	154,388.38	11.06 %
Total 1780 Construction in Process	171,461.90	154,388.38	11.06 %
1790 Accumulated Depreciation	-995,651.65	-886,988.39	-12.25 %
Total 1700 FIXED ASSETS	4,608,973.31	4,700,563.05	-1.95 %
Total Fixed Assets	4,608,973.31	4,700,563.05	-1.95 %
TOTAL ASSETS	\$8,776,621.70	\$8,446,307.82	3.91 %

LIABILITIES AND EQUITY

Liabilities

	As of Dec 31, 2022	As of Dec 31, 2021 (PY)	Total % Change
Current Liabilities			
Accounts Payable			
2000 ACCOUNTS PAYABLE	3,878.32	48,019.35	-91.92 %
Total Accounts Payable	3,878.32	48,019.35	-91.92 %
Credit Cards			
1114 Credit Card	50.00	0.00	
Total Credit Cards	50.00	0.00	0.00%
Other Current Liabilities			
2210 Accrued Vacation	1,801.74	1,801.74	0.00 %
Payroll Liabilities			
Federal Taxes (941/944)	889.79	871.23	2.13 %
Federal Unemployment (940)	42.00	0.00	
ME Income Tax	202.00	216.00	-6.48 %
TD Ameritrade	0.00	-420.04	100.00 %
Total Payroll Liabilities	1,133.79	667.19	69.94 %
Total Other Current Liabilities	2,935.53	2,468.93	18.90 %
Total Current Liabilities	6,863.85	50,488.28	-86.41 %
Long-Term Liabilities			
2700 MM BOND BANK	681,824.70	757,583.00	-10.00 %
Total Long-Term Liabilities	681,824.70	757,583.00	-10.00 %
Total Liabilities	688,688.55	808,071.28	-14.77 %
Equity			
3000 NET ASSETS	7,646,336.70	7,299,117.61	4.76 %
Net Income	441,596.45	339,118.93	30.22 %
Total Equity	8,087,933.15	7,638,236.54	5.89 %
TOTAL LIABILITIES AND EQUITY	\$8,776,621.70	\$8,446,307.82	3.91 %

Checks and Credit Card Charges by Date

December 2022

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
12/01/2022	Bill Payment (Check)	1109	Yes	ONSET COMPUTER		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-346.00
12/01/2022	Bill Payment (Check)	1110	Yes	CUMBERLAND COUNTY SWCD		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-2,615.14
12/01/2022	Bill Payment (Check)	1111	Yes	GZA GEOENVIRONMENTAL INC		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-2,816.51
12/12/2022	Bill Payment (Check)	1112	Yes	Purdy Powers & Company		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-4,200.00
12/12/2022	Bill Payment (Check)	1113	Yes	CARD SERVICES		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-168.08
12/12/2022	Bill Payment (Check)	1114	Yes	PERKINS THOMPSON	13657-0001	1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-520.00
12/12/2022	Bill Payment (Check)	1115	Yes	Eco Maine - Vendor		1110 Biddeford Savings - Checking	2000 ACCOUNTS PAYABLE	-1,192.05

Deposit List by Date

December 2022

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
12/06/2022	Deposit		Yes			1116 Biddeford Savings Savings Base	-Split-	12,581.56
12/30/2022	Deposit		Yes	Biddeford Savings Bank	INTEREST	1110 Biddeford Savings - Checking	4820 INTEREST	0.86
12/30/2022	Deposit		Yes	Biddeford Savings Bank	INTEREST	1116 Biddeford Savings Savings Base	4820 INTEREST	16.54
12/30/2022	Deposit		Yes	Biddeford Savings Bank	INTEREST POSTING FOR DDA 8082398999	1117 Biddeford Savings Sweep Savings	4820 INTEREST	902.58

A/R Aging Summary

As of December 31, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
465 Main Street LLC						0.00
128-02					851.95	851.95
Total 465 Main Street LLC					851.95	851.95
Atlantic Regional Federal Credit Union						0.00
44-02					4,417.80	4,417.80
Total Atlantic Regional Federal Credit Union					4,417.80	4,417.80
CarMax Auto Superstores, Inc.					-0.02	-0.02
36-02-L					7,650.01	7,650.01
Total CarMax Auto Superstores, Inc.					7,649.99	7,649.99
Cornerbrook LLC						0.00
65-01	431.32	427.46		423.67	78,298.14	79,580.59
Total Cornerbrook LLC	431.32	427.46		423.67	78,298.14	79,580.59
CPSP LLC						0.00
70-D-01	518.21	532.06		527.39	87,337.09	88,914.75
71-D-01	563.79	558.78		553.83	102,021.32	103,697.72
72-D-01	245.95	243.74		241.56	42,486.09	43,217.34
Total CPSP LLC	1,327.95	1,334.58		1,322.78	231,844.50	235,829.81
GGP-Maine Mall L.L.C.						0.00
30-R-01	10,897.39				32,483.70	43,381.09
Total GGP-Maine Mall L.L.C.	10,897.39				32,483.70	43,381.09
Individual Permit Holders Services						0.00
144 New Gen Holding Co LLC					208.60	208.60
Total Individual Permit Holders Services					208.60	208.60
Jetport Plaza LLC						0.00
99-01					0.75	0.75
Total Jetport Plaza LLC					0.75	0.75
Maine Turnpike Authority						0.00
301-01					4,061.49	4,061.49
303-01					29,098.59	29,098.59

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
304-01					9,193.01	9,193.01
Total Maine Turnpike Authority					42,353.09	42,353.09
Texas Instruments Incorporated						0.00
86-01					513.32	513.32
87-01					10,387.56	10,387.56
Total Texas Instruments Incorporated					10,900.88	10,900.88
Transport Leasing Corp.						0.00
5-N-01					360.00	360.00
Total Transport Leasing Corp.					360.00	360.00
Washington Baxter, LLC						0.00
69-02					24,415.15	24,415.15
Total Washington Baxter, LLC					24,415.15	24,415.15
TOTAL	\$12,656.66	\$1,762.04	\$0.00	\$1,746.45	\$433,784.55	\$449,949.70

Accounts Payable Aging Summary

As of December 31, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
A Partner in Technology	31.25					31.25
CUMBERLAND COUNTY SWCD	3,847.07					3,847.07
TOTAL	\$3,878.32	\$0.00	\$0.00	\$0.00	\$0.00	\$3,878.32

Expenses by Vendor Summary

July - December, 2022

	Total
A Partner in Technology	281.25
Acadia Insurance	7,390.00
ACORN ENGINEERING, INC	242.50
AMAZON.COM	79.78
Center for Watershed Protection	533.00
CITY OF SOUTH PORTLAND	-575.00
CONTECH ENGINEERED SOLUTIONS LLC	13,919.00
CROSS INSURANCE	2,642.00
CUMBERLAND COUNTY SWCD	49,655.83
Eco Maine - Vendor	1,192.05
ESRI	600.00
GZA GEOENVIRONMENTAL INC	35,736.50
Intuit	299.00
MAINE MUNICIPAL BOND BANK	37,879.15
Maritime Farms Land Management	74,411.75
MEMIC	-65.91
ONSET COMPUTER	1,059.00
PERKINS THOMPSON	3,662.00
Purdy Powers & Company	9,300.00
Spring Street Parking Garage	27.00
Sterling Stormwater Maintenance Services	34,236.63
TechSoup	75.00
VERIZON	473.50
wood	155.00
TOTAL	\$273,209.03

Monthly: Budget vs. Actuals - FY23 P&L

July - December, 2022

	Actual	Budget	over Budget	Total % of Budget
INCOME				
4100 ADMINISTRATION	98,614.53	181,347.12	-82,732.59	54.38 %
4200 CONSTRUCTION AND MAINTENANCE	433,997.58	925,331.36	-491,333.78	46.90 %
4201 Drainage Maintenance Agreement	316.00		316.00	
Total 4200 CONSTRUCTION AND MAINTENANCE	434,313.58	925,331.36	-491,017.78	46.94 %
4500 GOOD HOUSEKEEPING	174,825.82	354,856.36	-180,030.54	49.27 %
4600 MONITORING	44,450.66	75,305.16	-30,854.50	59.03 %
4700 STREAM RESTORATION	0.00	2,735.95	-2,735.95	0.00 %
4810 FINANCE CHARGES	10,312.51		10,312.51	
4820 INTEREST	5,512.00	8,000.00	-2,488.00	68.90 %
Total Income	768,029.10	1,547,575.95	-779,546.85	49.63 %
GROSS PROFIT	768,029.10	1,547,575.95	-779,546.85	49.63 %
EXPENSES				
5010 ADS		500.00	-500.00	
5030 BAD DEBT	1,554.81	40,245.10	-38,690.29	3.86 %
5040 CONSTRUCTION				
5041 BMP Repair & Replacment Reserve		200,000.00	-200,000.00	
5042 Engineering	242.50	12,250.00	-12,007.50	1.98 %
5044 Permit Fees	-575.00		-575.00	
5046 Structural		1,686,000.00	-1,686,000.00	
5047 Inspection and Maintenance	31,500.00	127,975.00	-96,475.00	24.61 %
5048 Non-Routine Repair & Maint.	34,209.88		34,209.88	
5049 Landscaping of Const. Proj.	56,857.50	103,442.50	-46,585.00	54.97 %
Total 5040 CONSTRUCTION	122,234.88	2,129,667.50	-2,007,432.62	5.74 %
5060 MONITORING EXPENSE	2,816.51		2,816.51	
5061 Watershed Monitoring	32,919.99	63,549.00	-30,629.01	51.80 %
Total 5060 MONITORING EXPENSE	35,736.50	63,549.00	-27,812.50	56.23 %
5080 MEETINGS		2,000.00	-2,000.00	
5090 EQUIPMENT	1,059.00	5,000.00	-3,941.00	21.18 %
6000 PROGRAM EXPENSE				
6002 Loan Payment	37,879.15	75,760.00	-37,880.85	50.00 %
Total 6000 PROGRAM EXPENSE	37,879.15	75,760.00	-37,880.85	50.00 %
6160 DUES AND SUBSCRIPTIONS	890.00	2,000.00	-1,110.00	44.50 %

				Total
	Actual	Budget	over Budget	% of Budget
6170 EQUIPMENT RENTAL		1,000.00	-1,000.00	
6180 INSURANCE				
6181 Liability Insurance	10,032.00	9,500.00	532.00	105.60 %
Total 6180 INSURANCE	10,032.00	9,500.00	532.00	105.60 %
6250 POSTAGE AND DELIVERY		650.00	-650.00	
6270 PROFESSIONAL FEES				
6271 Consultant-Engineer	436.25	62,600.00	-62,163.75	0.70 %
6272 Legal Fees	3,662.00	20,000.00	-16,338.00	18.31 %
6273 Accounting	9,300.00	9,300.00	0.00	100.00 %
6275 Plan Implementation	49,371.12	169,220.63	-119,849.51	29.18 %
6276 Sweeping		148,768.40	-148,768.40	
6278 Catch Basin Cleaning		52,500.00	-52,500.00	
6283 Waste Management	1,192.05	14,332.00	-13,139.95	8.32 %
Total 6270 PROFESSIONAL FEES	63,961.42	476,721.03	-412,759.61	13.42 %
6340 TELEPHONE	473.50	1,440.00	-966.50	32.88 %
6350 TRAVEL				
6351 Lodging		500.00	-500.00	
6353 Meals		500.00	-500.00	
6354 Travel	131.71	1,100.00	-968.29	11.97 %
6355 Conferences	498.00	2,000.00	-1,502.00	24.90 %
Total 6350 TRAVEL	629.71	4,100.00	-3,470.29	15.36 %
6550 SUPPLIES	79.78	2,000.00	-1,920.22	3.99 %
7200 Salaries & Related Expenses				
7220 Salaries & Wages	46,695.73	93,771.35	-47,075.62	49.80 %
7245 Employee Benefits - Simple IRA	1,400.86	2,811.35	-1,410.49	49.83 %
7250 Payroll Taxes, etc.	3,572.22	7,168.71	-3,596.49	49.83 %
7260 Payroll Processing & Fees	299.00	500.00	-201.00	59.80 %
7270 Workers Comp Insurance	-65.91	500.00	-565.91	-13.18 %
Total 7200 Salaries & Related Expenses	51,901.90	104,751.41	-52,849.51	49.55 %
Total Expenses	326,432.65	2,918,884.04	-2,592,451.39	11.18 %
NET OPERATING INCOME	441,596.45	-1,371,308.09	1,812,904.54	-32.20 %
NET INCOME	\$441,596.45	\$ -1,371,308.09	\$1,812,904.54	-32.20 %

ATTACHMENT C



Long Creek FY2024 (July 1, 2023 – June 30, 2024) 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.

5042 – CONSTRUCTION – Engineering

This line item of **\$12,250** includes the portion of the engineering design services agreement that will cover the remaining permitting, construction oversight, and project management activities for the South Branch Stormwater BMP Retrofits project.

5046 – CONSTRUCTION – Structural

This Account includes:

- A line item of **\$1,446,640** allocated for construction of the South Branch Stormwater BMP Retrofits project which includes construction of a gravel wetland, a modular wetland system, and a bypass pipe to disconnect future impervious area from the gravel wetland.
- A line item of **\$295,000** allocated for the *Private BMP Incentive Program* to incentivize private stormwater management efforts. The funds will provide seed grants for structural retrofits with the goal of offering enough incentive for landowners to consider implementation during other capital improvements. Funds are disbursed in accordance with the Private BMP Incentive Program Policy approved by the Board of Directors.

An overall line item of **\$1,741,640** is budgeted for this Account.

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 **\$24,700** 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 **\$103,275** 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 **\$127,975** 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 included activities such as trimming trees, mowing, mulching, weeding, cutting back planting beds and wetland vegetation, and trash removal. A line item of **\$103,442.50** is budgeted for this Account.

5061 – MONITORING – Water Quality Monitoring

This line item represents the following:

- *Routine Water Quality Monitoring:* A line item of **\$69,343** 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.
- *Rapid Biomonitoring and Habitat Assessment:* A line item of **\$9,850** for in-stream habitat assessments and benthic macroinvertebrate sampling to be performed at Long Creek Monitoring Stations S05 (reference reach) and S17 (restoration reach) to assess the effectiveness of the habitat restoration project implemented by LCWMD in 2019 in the riparian corridor and floodplain of the main stem of Long Creek between Maine Mall Road and Foden Road.

An overall line item of **\$79,193** is budgeted for this Account.

5070 – DEPRECIATION EXPENSE

This account is not reflected in the budget, however, each year an allocation of depreciation expenses is charged against the LWCMD-owned BMP assets (non-cash transaction). In this fiscal year, the projected depreciation expense is **\$108,663.26**.

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.

6170 – EQUIPMENT – Purchase, Rental, Maintenance, and Repair

This line item includes the cost to purchase, rent, maintain, and repair equipment other than water quality monitoring equipment. A line item of **\$500** 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 FY2024.

6250 – POSTAGE

A line item of **\$650** 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 2023/2024.
- *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 FY2024 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.

- **\$5,000** for legal support for the South Branch BMP Retrofits project.

A total line item of **\$25,000** is budgeted in FY2024.

6273 – PROFESSIONAL FEES – Accounting

This is the contract cost for the annual independent audit of LCWMD’s financial statements. A line item of **\$10,100** is budgeted for FY2024.

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: **\$75,571.54**
 - 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 between CCSWCD’s Contract Coordinator and LCWMD’s Executive Director.
- Construction & Maintenance: **\$28,110.30**
 - Provide support for the South Branch BMP Retrofits project, including design support, 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, including reviewing requested change orders, complying with processes and documentation as outlined in the most current version of the Standard Operating Procedure for contracts and the “Contract Checklist,” and ensuring timely and effective delivery of goods and services.
 - 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: \$3,429.19**
 - Manage water quality monitoring contract and provide oversight and field support for surface water quality and biological monitoring.
 - Review invoices for consistency with scope of work in Services Agreement.
 - Conduct review of monthly monitoring reports and QA/QC review of annual report and monitoring data.

- **Non-Structural: \$86,306.21**
 - 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 **\$193,417.24** is budgeted for this Account.

6276 – PROFESSIONAL FEES – Sweeping

For FY2024, pavement sweeping covers five sweeping events, including: the Spring Sweep - Large Particle Collection event of 311 acres; the Spring Sweep - Fine Particle Collection event of 311 acres; two “Hot Spot” sweeping events of 62 acres each; and the Fall Sweep event of 311 acres. This line item of **\$148,768.40** reflects the pavement sweeping Services Agreement per-acre unit prices.

6278 – PROFESSIONAL FEES – Catch Basin Cleaning

For FY2024, inspection and cleaning of 700 catch basins is anticipated. This line item of **\$52,500** reflects the catch basin inspection and cleaning Services Agreement price of \$75.00 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, **\$1,440**, 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** reflect 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 **\$116,426.31** is budgeted under this Account.

LCWMD FY2024 Budget Estimate

Accounts	Total ADMINISTRATION	Total CONSTRUCTION & MAINTENANCE	Total MONITORING	Total Non-Structural	FY 2024	FY 2025 Projected	FY 2026 Projected
Income							
4100 ADMINISTRATION	174,606.37	0.00	0.00	0.00	174,606.37	174,606.37	174,606.37
4200 CONSTRUCTION AND MAINTENANCE	0.00	931,804.93	0.00	0.00	931,804.93	931,804.93	931,804.93
4500 GOOD HOUSEKEEPING	0.00	0.00	0.00	357,400.79	357,400.79	357,400.79	357,400.79
4600 MONITORING	0.00	0.00	73,027.91	0.00	73,027.91	73,027.91	73,027.91
4700 STREAM RESTORATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4820 INTEREST	8,000.00	0.00	2,753.95	0.00	10,753.95	10,753.95	10,753.95
Total Income	\$ 182,606.37	\$ 931,804.93	\$ 75,781.86	\$ 357,400.79	\$ 1,547,593.95	\$ 1,547,593.95	\$ 1,547,593.95
Gross Profit	\$ 182,606.37	\$ 931,804.93	\$ 75,781.86	\$ 357,400.79	\$ 1,547,593.95	\$ 1,547,593.95	\$ 1,547,593.95
Expenses							
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	12,250.00	0.00	0.00	12,250.00	0.00	0.00
5045 Streams	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5046 Structural	0.00	1,741,640.00	0.00	0.00	1,741,640.00	0.00	0.00
5047 Inspection and Maintenance	0.00	127,975.00	0.00	0.00	127,975.00	127,975.00	127,975.00
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	103,442.50	0.00	0.00	103,442.50	103,442.50	103,442.50
Total 5040 CONSTRUCTION	\$ 0.00	\$ 2,185,307.50	\$ 0.00	\$ 0.00	\$ 2,185,307.50	\$ 431,417.50	\$ 431,417.50
5060 MONITORING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5061 Watershed Monitoring	0.00	0.00	79,193.00	0.00	79,193.00	69,343.00	79,193.00
Total 5060 MONITORING EXPENSE	\$ 0.00	\$ 0.00	\$ 79,193.00	\$ 0.00	\$ 79,193.00	\$ 69,343.00	\$ 79,193.00
5080 MEETINGS	2,000.00	0.00	0.00	8,000.00	10,000.00	10,000.00	10,000.00
5090 EQUIPMENT	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
6000 PROGRAM EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6002 Loan Payment	0.00	75,760.00	0.00	0.00	75,760.00	75,760.00	75,760.00
Total 6000 PROGRAM EXPENSE	\$ 0.00	\$ 75,760.00	\$ 0.00	\$ 8,000.00	\$ 83,760.00	\$ 83,760.00	\$ 83,760.00
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	500.00	500.00	500.00	500.00
6180 INSURANCE	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
Total 6180 INSURANCE	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ 10,500.00	\$ 11,025.00
6250 POSTAGE AND DELIVERY	650.00	0.00	0.00	0.00	650.00	650.00	650.00
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	88,250.00	88,250.00
6272 Legal Fees	10,000.00	5,000.00	0.00	10,000.00	25,000.00	25,000.00	25,000.00
6273 Accounting	10,100.00	0.00	0.00	0.00	10,100.00	10,100.00	10,100.00
6275 Plan Implementation	75,571.54	28,110.30	3,429.19	86,306.21	193,417.24	199,219.76	205,196.35
6276 Sweeping	0.00	0.00	0.00	148,768.40	148,768.40	148,768.40	148,768.40
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	52,500.00	52,500.00	52,500.00	52,500.00
6283 Waste Management	0.00	0.00	0.00	20,000.00	20,000.00	20,600.00	21,218.00
Total 6270 PROFESSIONAL FEES	\$ 100,671.54	\$ 33,110.30	\$ 3,429.19	\$ 400,824.61	\$ 538,035.64	\$ 544,438.16	\$ 551,032.75
6340 TELEPHONE	1,440.00	0.00	0.00	0.00	1,440.00	1,440.00	1,440.00
6350 TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6351 Lodging	500.00	0.00	0.00	0.00	500.00	500.00	500.00
6353 Meals	500.00	0.00	0.00	0.00	500.00	500.00	500.00
6354 Mileage	500.00	150.00	50.00	400.00	1,100.00	1,133.00	1,166.99
6355 Conferences	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
Total 6350 TRAVEL	\$ 3,500.00	\$ 150.00	\$ 50.00	\$ 400.00	\$ 4,100.00	\$ 4,133.00	\$ 4,166.99
6550 SUPPLIES	750.00	0.00	0.00	250.00	1,000.00	1,000.00	1,000.00
7200 Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7220 Salaries & Wages	57,662.14	25,103.41	3,166.31	15,427.86	101,359.71	105,160.70	109,104.23
7245 Employee Benefits - Simple IRA	1,729.80	753.07	94.99	462.82	3,040.67	3,154.70	3,273.00
7250 Payroll Taxes, etc.	6,272.50	2,730.75	344.43	1,678.24	11,025.92	11,439.40	11,868.37
7260 Payroll Processing & Fees	500.00	0.00	0.00	0.00	500.00	518.75	538.20
7270 Workers Comp Insurance	500.00	0.00	0.00	0.00	500.00	515.00	530.45
Total 7200 Salaries & Related Expenses	\$ 66,664.43	\$ 28,587.23	\$ 3,605.73	\$ 17,568.92	\$ 116,426.31	\$ 120,788.55	\$ 125,314.26
Total Expenses	\$193,525.92	\$2,345,792.53	\$94,462.52	\$436,376.58	\$3,070,157.55	\$1,325,215.30	\$1,346,744.59
Net Operating Income	(\$10,919.55)	(\$1,413,987.60)	(\$18,680.66)	(\$78,975.79)	(\$1,522,563.60)	\$222,378.65	\$200,849.36
Net Income	(\$10,919.55)	(\$1,413,987.60)	(\$18,680.66)	(\$78,975.79)	(\$1,522,563.60)	\$222,378.65	\$200,849.36

Long Creek Watershed Management District Projected Statement of Cash Flows July 2023 through June 2026

	Total
OPERATING ACTIVITIES	
Net Income	1,124,427.47
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 ACCOUNTS RECEIVABLE	-777,956.34
2000 ACCOUNTS PAYABLE	-114,306.21
1114 Credit Card	-1,720.90
Direct Deposit Payable	0.00
Payroll Liabilities:Federal Taxes (941/944)	38.98
Payroll Liabilities:Federal Unemployment (940)	42.00
Payroll Liabilities:ME Income Tax	-192.00
Payroll Liabilities:TD Ameritrade Simple-IRA Catch-up	0.00
Payroll Liabilities:TD Ameritrade	0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$ 894,094.47
Net cash provided by operating activities	\$ 230,333.00
Net cash increase for period	\$ 230,333.00
Cash at beginning of period	3,537,946.11
Cash at end of period (January 5, 2023)	\$ 3,768,279.11
Projected Cash Expenses FY 2023 (Jan - June)	754,507.00
Projected Net Cash FY 2023	3,013,772.11
Projected Cash Income FY 2024	1,547,593.95
Projected Cash Expenses FY 2024	3,070,157.55
Projected Net Cash FY 2024	1,491,208.51
Projected Cash Income FY 2025	1,547,593.95
Projected Cash Expenses FY 2025	1,325,215.30
Projected Net Cash FY 2025	1,713,587.16

