



Board of Managers Meeting Agenda

Wednesday - June 9th, 2021 - 3:00 p.m.

Held Remotely Online

1. Call Meeting to Order
 - 1.1 Public Comment / Introductions
Audience members may address the Board regarding items not on the agenda. Please limit to three minutes.
 - 1.2 Approval of Agenda* (Additions/Corrections/Deletions) Action
2. Approval of May 12th, 2021 Meeting Minutes - Chair* Action
3. Approval of June 9th, 2021 Financial Summary & Invoices - Treasurer* Action
4. Review Proposals and Select LMRWMO Consultants - SWCD** Action
5. Review Draft 2020 LMRWMO Audit and Approve Submittal to State - SWCD* Action
6. Updates and Handouts
 - 6.1 Future LMRWMO Meeting Format (Remote vs. In Person) Discussion
 - 6.2 Other Updates / Member City Updates Information
7. Agenda Items for Next Meeting: July 14th, 2021
8. Adjourn

*Materials included in full packet

**Materials available separately on website:

www.dakotacountyswcd.org/watersheds/lowermisswmo/agendas.html

Remote Meeting Information on Following Page.

Please note, the June 9th, 2021 LMRWMO Board meeting will take place via teleconference by phone and/or the web-based application, Zoom, at 3:00 pm. Please visit the meeting listing below for instructions on how to participate.

Topic: LMRWMO June 9th Board Meeting

Time: Jun 9, 2021 03:00 PM

Join Zoom Meeting

<https://dakotacountymn.zoom.us/j/91098724411?pwd=MG9ibE10M3RXZzNhbnZNMThxVnppZz09>

Meeting ID: 910 9872 4411

Passcode: 826899

Dial by your location

+1 651 372 8299 US (Minnesota)

Meeting ID: 910 9872 4411

Passcode: 826899



DRAFT MEETING MINUTES

Board of Managers Regular Meeting

May 12, 2020 - 3:00 p.m.

Meeting Held Remotely Online

Managers and Alternates in Attendance:

Sharon Lencowski, (Chair) Inver Grove Heights
Sheila Vanney, West St. Paul
Lyle Hanzal, Lilydale

Karen Reid, (Vice Chair) Saint Paul
Michael Randle, South St. Paul
Julie Eastman, West St. Paul

Advisors and Others in Attendance:

Sue Polka, South St. Paul
Tom Kaldunski, Inver Grove Heights
Pat Murphy, St. Paul
Joe Barten, Dakota County SWCD

Krista Spreiter, Mendota Heights
Ryan Ruzek, Mendota Heights
Greg Williams, Barr Engineering

1. Call Meeting to Order

1.1 Public Comment / Introductions

Audience members may address the Board regarding items not on the agenda.

1.2 Approval of Agenda (Additions/Corrections/Deletions)

MOTION by Hanzal to approve the agenda for the May 12th, 2021 meeting, second by Reid; Roll call approval by Lencowski, Reid, Randle, Vanney, Hanzal; motion passed.

2. Approval of the April 14, 2020 Meeting Minutes

Lencowski asked if there were any changes to the previous meeting minutes, there were none.

MOTION by Hanzal to approve the previous meeting minutes, second by Reid; Roll call approval by Lencowski, Reid, Randle, Vanney, Hanzal; motion passed.

3. Approval of May 12, 2021 Financial Summary & Invoices

Spreiter provided an overview of the finances and invoices to be paid and recommended approval.

MOTION by Reid to approve the financial summary and invoices to be paid, second by Lencowski; Roll call approval by Lencowski, Reid, Schneeman, Vanney, Hanzal; motion passed.

4. Review LMRWMO Website Template

Barten summarized the changes to the LMRWMO website and provided a template for comment from the LMRWMO Board. Barten summarized the changes he had already discussed with Lencowski. There was Board discussion on aspects to be included and/or changed and Barten requested any further changes be sent to him in the next week.

5. Review Watershed Management Plan Inventory Revised Maps

Williams summarized the revisions to maps presented at the April meeting. There was discussion by the Board on items to be included in future iterations of the maps such as updating the City major and minor watershed layers, showing direct drainage pipesheds to the Miss. River, and showing watersheds of priority lakes, which will be determined later, in the inventory section.

6. Updates and Handouts

6.1 Sunfish Lake Request for Delisting

Barten noted that he is in contact with MPCA staff on the delisting of Sunfish Lake and that a preliminary decision to delist the lake will happen in the next month.

6.2 Other Updates / Member City Updates

The Board discussed the potential to hold virtual or in person meetings in the coming months. There is the potential that meetings may be required to be in person starting in July. There will be more discussion on this at the June meeting.

7. Agenda Items for Next Meeting: June 9th, 2021

8. Adjourn

Meeting adjourned by Chair Lencowski at 4:15 pm



FINANCIAL SUMMARY
May 13, 2021 to June 9, 2021

Beginning Balance - Key Community Bank			\$164,129.54
Interest	4/30/2021	April 2021 Interest	+ \$6.26
			+
Deposits	5/27/2021	State of MN - \$57,600 FY-2016 Thompson Lake Water Quality Improvement & WRAPS (C16-4858) & Final Grant \$70,000 for FY-2018 Cherokee Heights Stormwater Management & Ravine Stabilization (C-18-4196)	\$127,600.00
			+

To be approved at this meeting:

Key Community Bank:

Bank Fee	4/30/2021	Paper Statement Fee	- \$2.00
		MN Board of Water & Soil Resources (reimbursement of	
3723	6/9/2021	overpayment of grant money C-18-4196 Cherokee Hts SW	
		Mgmt)	- \$26,222.14
3724	6/9/2021	Campbell Knutson	- \$68.00
			-
			-

Available Balance at Key Community Bank	<u>\$265,443.66</u>
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Gateway Bank Accounts:

<u>Savings</u>		<i>Balance</i>	\$71,205.76
Deposits	<i>Interest</i>	5/28/2021	\$28.88
			-
		<i>Ending Balance</i>	<u>\$71,234.64</u>
<u>Checking</u>		<i>Balance</i>	\$1,000.00
			-
		<i>Ending Balance</i>	<u>\$1,000.00</u>

Available Balance at Gateway Bank	<u>\$72,234.64</u>
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Available Balance - Key Community & Gateway Banks	<u>\$337,678.30</u>
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4th Generation Plan Balance for 2021	\$50,000.00
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*Balance includes dedicated funds to 4th Generation Watershed Plan



MEMORANDUM

To: Nancy Bauer
From: Joe Barten, LMRWMO Administrator
Subject: Lower Mississippi River WMO - Financial Actions
Date: May 24, 2021

Enclosed please find a check to be deposited from the State of Minnesota in the amount of \$127,600.00 which represents the final grant payment of \$57,600.00 for the FY-2016 Thompson Lake Water Quality Improvement and WRAPS Implementation project (C16-4858) and the final grant payment of \$70,000.00 for the FY-2018 Cherokee Heights Stormwater Management and Ravine Stabilization Project (C18-4196).

We confirmed with the State that the above check amount is overpaid in the amount of \$26,222.14. The final reimbursement from the State to the LMRWMO should have been \$43,777.86. Therefore, for the Cherokee Heights project the final payment minus the correct final reimbursement equals the amount to be returned to the State: $\$70,000 - \$43,777.86 = \$26,222.14$

Please prepare a check in the amount \$26,222.14 to the MN Board of Water and Soil Resources with a note indicating this information in the memo line; "Grant (C18-4196) Cherokee Heights SW Mgmt."

Please include this memo in the packet materials as an explanation for the deposit and payment.

Once the check is signed after the meeting, please then mail the check to the Dakota County SWCD and we will send it to its recipients at the State of MN.

Thank you and please contact me with any questions.

Joe Barten
Administrator via Dakota County SWCD
Lower Mississippi River Watershed Management Organization

Enc. – Check from State of MN for \$127,600.00

CAMPBELL KNUTSON
Professional Association
Attorneys at Law
Federal Tax I.D. #41-1562130
Grand Oak Office Center I
860 Blue Gentian Road, Suite 290
Eagan, Minnesota 55121
(651) 452-5000

Lower Mississippi River WMO
c/o Nancy Bauer
City of Mendota Heights
1101 Victoria Curve
Mendota Heights MN 55118

Page: 1
April 30, 2021
Account # 601-0000G
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RE: GENERAL SERVICES
RENDERED TO DATE:

			HOURS	
04/01/2021	JJJ	Emails Joe, review Board Meeting notice.	0.20	34.00
04/12/2021	JJJ	Email Joe, review agenda/materials.	0.20	34.00
		AMOUNT DUE	0.40	68.00
		TOTAL CURRENT WORK		68.00
		PREVIOUS BALANCE		\$989.80
02/28/2021		Payment - thank you		-664.80
03/17/2021		Payment - thank you		-325.00
		TOTAL PAYMENTS ON ACCOUNT		-989.80
		TOTAL AMOUNT DUE		<u>\$68.00</u>

Amounts due over 30 days will be subject to a finance charge of
.5% per month (or an annual rate of 6%). Minimum charge - 50 cents.

LMRWMO 2021 Financial Summary									
Actual Revenues									
ESTIMATED REVENUES AND ASSETS	Budget	Dec 10 2020 - Jan 13 2021	Jan 14 - Feb 10 2021	Feb 11 - Mar 10 2021	Mar 12 - April 14 2021	April 15 - May 12 2021	May 13 - June 9 2021	Total	Variance
Use of Fund Balance	\$28,896.00							\$0.00	\$28,896.00
Dues from Members	\$110,224.00			\$48,007.65	\$62,216.70			\$110,224.35	(\$0.35)
Interest	\$600.00	\$43.47	\$43.24	\$56.34	\$46.68	\$29.25	\$35.14	\$254.12	\$345.88
Other/Grant Match	\$0.00	\$300.00	\$300.00					\$600.00	(\$600.00)
LMCIT Rebate	\$500.00	\$360.00						\$360.00	\$140.00
Other Grants	\$0.00							\$0.00	\$0.00
BWSR FY16-18 CWF, FY19 WBF, FY21 WBF Grants ²	\$405,000.00			\$230,400.00		\$46,521.00	\$127,600.00	\$404,521.00	\$479.00
TOTAL	\$545,220.00	\$703.47	\$343.24	\$278,463.99	\$62,263.38	\$46,550.25	\$127,635.14	\$111,438.47	
Actual Expenses									
ESTIMATED EXPENSES AND LIABILITIES	Budget	Dec 10 2020 - Jan 13 2021	Jan 14 - Feb 10 2021	Feb 11 - Mar 10 2021	Mar 12 - April 14 2021	April 15 - May 12 2021	May 13 - June 9 2021	Total	Balance Remaining
Engineering/Technical Assistance									
Technical Assistance	\$5,500.00	\$17.00		\$426.00	\$280.00	\$930.00		\$1,653.00	\$3,847.00
Meetings	\$6,000.00	\$725.00		\$781.00	\$675.00	\$2,946.00		\$5,127.00	\$873.00
Plan Reviews	\$0.00							\$0.00	\$0.00
Watershed Plan Amendment	\$40,000.00					\$5,076.50		\$5,076.50	\$34,923.50
Project Planning/Implementation									
Plan Implementation	\$0.00							\$0.00	\$0.00
Landscaping for Clean Water Projects	\$15,000.00		\$3,750.00					\$3,750.00	\$11,250.00
Water Monitoring	\$6,500.00	\$2,730.00	\$1,200.00			\$4,600.00		\$8,530.00	(\$2,030.00)
Education									
Landscaping for Clean Water Workshops	\$6,400.00							\$0.00	\$6,400.00
MN Water Stewards Program	\$10,500.00		\$520.00	\$6,000.00		\$2,240.00		\$8,760.00	\$1,740.00
Storm Drain Stenciling Program	\$0.00							\$0.00	\$0.00
Storwater Signage Program	\$2,500.00							\$0.00	\$2,500.00
WMO Tabling/Event Materials	\$600.00							\$0.00	\$600.00
Host Neighborhood or Lake Assn. Mtgs	\$1,200.00							\$0.00	\$1,200.00
General Education Requests	\$1,000.00					\$120.00		\$120.00	\$880.00
Metro Watershed Partners Membership	\$1,000.00				\$1,000.00			\$1,000.00	\$0.00
Board Tour / Boat Tour	\$4,000.00							\$0.00	\$4,000.00
Website Maint.	\$1,700.00		\$225.00			\$320.00		\$545.00	\$1,155.00
CAC Coordination	\$1,120.00							\$0.00	\$1,120.00
Board Education	\$1,500.00							\$0.00	\$1,500.00
Administration									
General Administration	\$30,000.00	\$2.00	\$4,012.00	\$4.00	\$2.00	\$15,370.00	\$2.00	\$19,392.00	\$10,608.00
Accounting Services	\$1,400.00							\$0.00	\$1,400.00
Insurance	\$2,500.00							\$0.00	\$2,500.00
Attorney and Audit	\$4,500.00	\$34.00	\$664.80	\$325.00			\$68.00	\$1,091.80	\$3,408.20
BWSR FY16-19 CWF & WBF Grants³	\$550,000.00	\$0.00	\$203,729.78	\$270,979.37	\$0.00	\$1,364.22	\$26,222.14	\$502,295.51	\$47,704.49
Subtotal Operating Costs Only	\$142,920.00	\$3,508.00	\$10,371.80	\$7,536.00	\$1,957.00	\$31,602.50	\$70.00	\$55,045.30	
TOTAL EXPENSES	\$835,840.00	\$3,508.00	\$214,101.58	\$278,515.37	\$1,957.00	\$32,966.72	\$26,292.14	\$557,340.81	
Overall Fund Balance		\$376,255.11	\$162,496.77	\$162,445.39	\$222,751.77	\$236,335.30	\$337,678.30		
Total Clean Water Fund Grant Balance		\$212,956.51	\$9,226.73	-\$31,352.64	-\$31,352.64	\$13,804.14	\$115,182.00		
LMRWMO Operating Fund Balance		\$163,298.60	\$153,270.04	\$193,798.03	\$254,104.41	\$222,531.16	\$222,496.30		
Unencumbered Operating Fund Balance¹		\$118,298.60	\$108,270.04	\$148,798.03	\$209,104.41	\$177,531.16	\$177,496.30		

Carryover Fund Balance from Dec. 10, 2020 \$ 379,059.64

2020 Budget Notes:

1. \$45,000 total set aside in 2021 for Watershed Management Plan
2. Budget is an estimate and will vary depending on grant project progress.

LMRWMO Grants Financial Summary (2016-2021)

ESTIMATED REVENUES AND ASSETS	Budget	Sum: Dec 13 2018 - Dec 11 2019	Sum: Dec 13 2018 - Dec 11 2019	Dec 10 2020 - Jan 13 2021	Jan 14 - Feb 10 2021	Feb 11 - Mar 10 2021	Mar 12 - April 14 2021	April 15 - May 12 2021	May 13 - June 9 2021	Total	Variance
BWSR FY16-18 CWF Grant Payment - Thompson	\$576,000.00					\$230,400.00			\$57,600.00	\$576,000.00	\$0.00
BWSR FY16-18 CWF Grant Payments - Alum	\$196,000.00	\$78,400.00	\$19,600.00							\$196,000.00	\$0.00
BWSR FY18 CWF Grant Payments - Cherokee	\$700,000.00	\$280,000.00							\$70,000.00	\$700,000.00	\$0.00
*Lake Augusta Matching Funds ¹	\$24,500.00									\$37,500.00	\$13,000.00
*Sunfish Lake Matching Funds	\$24,500.00									\$27,000.10	\$2,500.10
Thompson Lake Matching Funds	\$144,000.00									\$0.00	(\$144,000.00)
FY-2019 Watershed Based Funding Grant Payment	\$144,670.00	\$72,335.00								\$72,335.00	(\$72,335.00)
FY-2021 Watershed Based Funding Grant Payment	\$93,042.00							\$46,521.00		\$46,521.00	(\$46,521.00)
TOTAL MATCH FUND RECEIVED	\$193,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,500.10	(\$128,499.90)
TOTAL GRANT FUNDS RECEIVED	\$1,616,670.00	\$430,735.00	\$19,600.00	\$0.00	\$0.00	\$230,400.00	\$0.00	\$46,521.00	\$127,600.00	\$1,590,856.00	(\$808,335.00)
ESTIMATED EXPENSES AND LIABILITIES	Budget	Sum: Dec 13 2018 - Dec 11 2019	Sum: Dec 12 2019 - Dec 9 2020	Dec 10 2020 - Jan 13 2021	Jan 14 - Feb 10 2021	Feb 11 - Mar 10 2021	Mar 12 - April 14 2021	April 15 - May 12 2021	May 13 - June 9 2021	Total	Balance Remaining
Thompson Lake Stormwater Improvements											
Grant Administration	\$15,000.00	\$3,256.48	\$1,054.02		\$1,169.94					\$9,830.44	\$5,169.56
Project Development	\$15,000.00	\$5,983.64	\$2,490.12		\$415.14					\$23,051.40	(\$8,051.40)
Education and Outreach	\$18,000.00	\$18,072.64	\$730.37							\$21,178.01	(\$3,178.01)
Engineering, Design, Permitting	\$140,000.00	\$56,869.10	\$3,090.26			\$49,918.24				\$156,247.26	(\$16,247.26)
Forebay, Wetland, & Pond Install	\$344,000.00	\$72,719.65	\$71,912.11			\$187,406.13				\$332,037.89	\$11,962.11
Forebay, Wetland, & Pond Install Match	\$144,000.00	\$63,382.60				\$304,001.72				\$378,486.73	(\$234,486.73)
Water Reuse Irrigation System	\$44,000.00					\$33,655.00				\$33,655.00	\$10,345.00
Cherokee Heights Stormwater											
Grant Administration	\$12,000.00	\$5,014.73	\$1,927.77							\$7,462.50	\$4,537.50
Project Development	\$10,000.00	\$5,543.36	\$1,118.01							\$11,901.37	(\$1,901.37)
Rainbarrel Program	\$15,000.00	\$11,163.91								\$12,003.91	\$2,996.09
Ravine Stabilization	\$275,000.00	\$187,519.28			\$155,142.40				\$26,222.14	\$368,883.82	(\$93,883.82)
Ravine Stabilization Match	\$210,000.00	\$57,996.18								\$57,996.18	\$152,003.82
Ravine Stabilization Engineering, Design	\$137,000.00	\$90,323.45			\$46,964.56					\$137,288.01	(\$288.01)
Stormwater BMP Construction	\$211,000.00	\$137,011.46								\$137,011.46	\$73,988.54
Stormwater BMP Construction Match	\$170,000.00	\$117,003.82								\$117,003.82	\$52,996.18
Stormwater BMP Engineering, Design	\$40,000.00	\$25,448.93								\$25,448.93	\$14,551.07
FY 2019 Watershed Based Funding											
Grant Administration	\$8,000.00	\$37.35	\$43.23					\$378.95		\$459.53	\$7,540.47
Education Program Implementation	\$36,000.00	\$914.60						\$985.27		\$1,899.87	\$34,100.13
Education Program Project Dev.	\$4,670.00	\$87.41	\$144.22							\$231.63	\$4,438.37
Education Program Project Dev. Match	\$4,670.00									\$0.00	\$4,670.00
Interstate Valley Creek Project Dev.	\$4,000.00	\$74.69								\$74.69	\$3,925.31
Interstate Valley Creek Study	\$44,000.00									\$0.00	\$44,000.00
Interstate Valley Creek Study Match	\$25,000.00									\$0.00	\$25,000.00
Lake Augusta Project Development	\$4,000.00	\$373.45	\$597.10		\$37.74					\$1,008.29	\$2,991.71
Lake Augusta Study	\$44,000.00									\$0.00	\$44,000.00
Lake Augusta Study Match	\$30,000.00									\$0.00	\$30,000.00
TOTAL GRANT EXPENSE	\$1,616,670.00	\$625,334.00	\$83,107.21	\$0.00	\$203,729.78	\$270,979.37	\$0.00	\$1,364.22	\$26,222.14	\$1,475,674.00	\$140,996.00
TOTAL MATCH EXPENSE	\$632,670.00	\$238,382.60	\$0.00	\$0.00	\$0.00	\$304,001.72	\$0.00	\$0.00	\$0.00	\$617,980.53	\$14,689.47
LMRWMO GRANT FUND BALANCE		\$276,463.72	\$212,956.51	\$212,956.51	\$9,226.73	-\$31,352.64	-\$31,352.64	\$13,804.14	\$115,182.00		

1. Includes \$35,000 from City, \$2,500 from Lake Augusta residents.

Note: Budget reflects most recent BWSR work plan, not original work plan

Note: Revenue and expenditures from 2016, 2017, 2018, and 2019 are shown but have been aggregated

Represents an overpayment by BWSR to LMRWMO, immediately reimbursed back to state.

May 10, 2021

To the Board of Supervisors and District Manager
Lower Mississippi River Watershed Management Organization
4100 220th St. W, Suite 102
Mendota Heights, MN 55024

We appreciate the opportunity to respond to your request for an audit big for your Organization for the fiscal years ending December 31, 2021 and December 31, 2022. The audit will be performed in accordance with all applicable audit standards.

It is anticipated that one day of field work will be required in your office. During this time and during the completion of the audit, we will be happy to answer your questions and assist with policies and procedures at no additional cost. The year-end audit fees will be \$4,100 for 2021 and \$4,100 for 2022.

Thank you for contacting us and we look forward to hearing from you.

Sincerely,

Michael Peterson

Michael Peterson, CPA
Peterson Company Ltd



CAMPBELL KNUTSON

PROFESSIONAL ♦ ASSOCIATION

Direct Dial: (651) 234-6219

Email: jjamnik@ck-law.com

May 12, 2021

Roger N. Knutson
Elliott B. Knetsch
Joel J. Jamnik
Andrea McDowell Poehler
Soren M. Mattick
David S. Kendall
Henry A. Schaeffer, III
Alina Schwartz
Shana N. Conklin
James J. Mongé, III
Jerome M. Porter
Leah C.M. Koch
Meagan K. Kelley

Thomas J. Campbell*

*Retired

Lower Mississippi River
Watershed Management Organization
% Mr. Joe Barten, Sr. Resource Conservationist, CPSWQ
Dakota County Soil and Water Conservation District
4100 220th Street West, Suite 102
Farmington, MN 55024

**RE: LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
-LETTER OF INTEREST FOR LEGAL CONSULTING SERVICES**

Dear Mr. Barten:

In conjunction with the Board's regular review of its consulting services, and its solicitation of applicants to provide legal services, we want to express our strong interest in reappointment as attorneys for the Lower Mississippi River Watershed Management Organization ("WMO"). We have represented the WMO since 1986 and have enjoyed our relationship with the organization. The following information is being provided to assist in your review:

1. NAME AND LOCATION OF FIRM. Our firm name is Campbell Knutson, *Professional Association*, with a mailing address of Grand Oak Office Center I, 860 Blue Gentian Road, Suite 290, Eagan, Minnesota 55121. The firm is located near the intersection of I-494 and Dodd Road in Eagan. The firm has been located in the Eagan area since it was founded in 1986, and has been specifically located at the Grand Oak Office Center address since July 2015.

2. FIRM EXPERIENCE. Campbell Knutson focuses on providing municipal clients with competent, prompt, and cost conscious service. The firm employs 14 fulltime attorneys and 11 legal assistants. Our firm exclusively represents public sector clients. Campbell Knutson currently represents five other watersheds in the seven county area. The firm has been active in every aspect of watershed law including representing the League of Minnesota Cities during the original passage of the metropolitan water management planning and wetland conservation acts, drafting joint powers agreements, reviewing 509 Plans, advising clients on law and rule changes, reviewing grant applications and capital project procedures and WCA administration. Our practice of municipal law dovetails with our watershed practice. There is virtually no area of watershed law that we have not been involved with.

Grand Oak Office Center I
860 Blue Gentian Road
Suite 290
Eagan, Minnesota 55121
Main: (612) 453-4000
Fax: (612) 453-4007
www.ck-law.com

3. **PROFESSIONAL STAFF AVAILABLE TO THE WMO.** If selected, we propose that Joel Jamnik will be the lead attorney for the WMO and will attend Board meetings, as needed. We propose that James Mongé would be Joel's primary back up if Joel is unavailable due to vacation or illness. Andrea Poehler, Dave Kendall, Soren Mattick, Shana Conklin and Leah Koch would also be available to provide legal services to the WMO.

4. **ATTORNEY QUALIFICATIONS/EXPERIENCE.** Joel Jamnik is an honors graduate of William Mitchell College of Law. He is also an honors graduate of St. Cloud State University, majoring in Criminal Justice and Political Science. Joel was Legislative Counsel and Senior Intergovernmental Relations representative for the League of Minnesota Cities from 1983-1987, with primary responsibility for land use, environment, criminal law, transportation, personnel, public safety, and general government issues. He was the League's primary lobbyist for all DNR and BWSR matters, and worked extensively on shoreland and wetland legislation and rules. Joel is a shareholder of the firm and provides general municipal services for all of the firm's clients. Currently, Joel is the City Attorney for Arden Hills, Braham, Burnsville, Farmington, Monticello, Mora, and Woodland. He also serves as the lead attorney representing the Elm Creek Water Management Organization, the Eagan-Inver Grove Heights Watershed, the Black Dog Water Management Organization and the Pioneer-Sarah Creek Watershed Management Commission, and assists James Mongé in providing legal services to the North Cannon River Watershed.

James Mongé has many years of experience representing municipal clients. He is currently the primary attorney for the cities of Shafer and Stacy and provides general municipal services for all of the firm's clients. Prior to joining the firm in 2015, James worked at the League of Minnesota Cities for 14 years. At the League, James served as Senior Land Use Litigator, Property/Casualty Litigator, and Research Attorney. James has been a land use instructor for Government Training Services. He has also lectured to the League of Minnesota Cities and Continuing Legal Education classes for attorneys on various municipal law topics.

Individual resumés for Joel Jamnik, Andrea Poehler, Dave Kendall, Soren Mattick, James Mongé, Shana Conklin and Leah Koch are enclosed for your information as well.

5. **YEARS OF EXPERIENCE WITH WMO'S.** Campbell Knutson has represented seven other watersheds since 1982 and was appointed as attorneys for the Pioneer-Sarah Creek Watershed Management Commission and the Elm Creek Watershed Management Commission in 1994, was appointed as attorneys for the Eagan-Inver Grove Heights Watershed Management Organization in 2014 and was recently appointed as attorneys for the North-Cannon River Watershed in 2020. Campbell Knutson is highly experienced in water, zoning and land use law and recognizes the importance of meticulous drafting and interpreting skills as well as having a broad background in administrative and procedural requirements. All of the attorneys at Campbell Knutson are involved in representing our municipal clients, and the firm is well known for its expertise in watersheds, zoning, land use and planning.

6. OTHER WMOs REPRESENTED BY THE FIRM AND CONTACT INFORMATION FOR EACH.

Black Dog

Daryl Jacobson, Administrator
(952) 895-4574

Eagan-Inver Grove Heights

Ashley Gallagher, Administrator
(651) 480-7781

Elm Creek

Judie Anderson, Administrator
(763) 553-1144

Pioneer Sarah Creek

Judie Anderson, Administrator
(763) 553-1144

North Cannon River

Ashley Gallagher, Administrator
(651) 480-7777

7. HOURLY BILLING RATE. Campbell Knutson proposes to provide general legal services to the Lower Mississippi River WMO at the following rates:

Attorneys	\$ 170.00/hour
Law Clerks	90.00/hour
Legal Assistants	90.00/hour

Services rendered are billed according to the actual time incurred, with a minimum increment of one-tenth of an hour. We would also bill for photocopies at \$.20/page, and Westlaw at actual cost. The WMO would not be charged for any other items. For any of our work that the Commission passes through to developers we would bill in accordance with our firm's schedule of pass-through rates (generally \$200.00 to \$400.00 per hour depending on attorney, for example, my current pass-through rate is \$300/hour).

We have enjoyed working with the Lower Mississippi River WMO in the past and hope to continue our work relationship in the future. If you have any questions or require any additional information, please feel free to contact me.

Very truly yours,

CAMPBELL KNUTSON
Professional Association

By: 

Joel J. Jamnik, Vice-President

JJJ/jmo
Enclosures



JOEL J. JAMNIK

Shareholder

jjamnik@ck-law.com
(651) 234-6219



PRACTICE AREAS

Joel has an extensive background in municipal law, including lobbying, land use planning and development, zoning, watershed management, contracts, personnel, data practices, and ordinance preparation.

PROFESSIONAL EXPERIENCE

From 1980 to 1997, Joel served as Research Assistant, Legislative Counsel and finally Senior Intergovernmental Relations Representative for the League of Minnesota Cities. Joel was primarily responsible for city-state relations in the areas of land use, environmental law, criminal law, transportation, personnel, public safety and general governmental policy. He was chief author of the Handbook for Minnesota Cities 1983-1995, and frequent presenter for the LMC and Government Training Services.

PROFESSIONAL MEMBERSHIPS

- Minnesota State Bar Association
 - o Public Law Section
- Dakota County Bar Association
- Minnesota Association of City Attorneys
 - o Past President and Board Member
- International Municipal Lawyers Association

EDUCATION

William Mitchell College
of Law
J.D., magna cum laude

St. Cloud State
University, B.A. with
honors (dual major in
CJS and Political
Science)

BAR ADMISSIONS

Minnesota

U.S. District Court,
District of Minnesota



**ANDREA
McDOWELL
POEHLER**

Shareholder

apoehler@ck-law.com
(651) 234-6224



PRACTICE AREAS

Andrea attends Lakeville Planning Commission meetings and acts as an assistant city attorney for all of the firm's clients. Andrea specializes in the following areas of law:

- Real Estate
- Land Use
- Employment Law
- Housing and redevelopment authority law
- Economic development authority law

PROFESSIONAL EXPERIENCE

Before joining the firm, Andrea clerked for the Honorable Jack Davies of the Minnesota Court of Appeals. Andrea has been a member of the firm since 1993 and a shareholder since 2000.

PRESENTATIONS & PUBLICATIONS

- Minnesota Continuing Legal Education Presenter, 2015
 - o Land Use Law
- *Land Use, The Complete Real Estate Lawyer's Quick Answer Book*, 2015

EDUCATION

William Mitchell College
of Law
J.D., cum laude

St. Olaf College, B.A.
(dual major in English
and Mathematics)

**PROFESSIONAL
MEMBERSHIPS**

- Minnesota
Association of City
Attorneys
- Minnesota State Bar
Association, Public
Law Section & Real
Estate Section
- Sensible Land Use
Coalition
- American Planning
Association
- Dakota County Bar
Association
- 2016 Young Lawyer
Mentorship Program

BAR ADMISSIONS
Minnesota



DAVID S. KENDALL

Shareholder

dkendall@ck-law.com
(651) 234-6207



PRACTICE AREAS

David practices real estate litigation with an emphasis on eminent domain cases involving government takings of property for road expansion, improvement projects, access takings, and many other purposes. David has tried hundreds of cases before condemnation commissioners, judges, and juries.

David also practices general municipal and governmental law, working in the areas of zoning and land use, commercial real estate development, data practices, special assessment appeals, and permitting.

PROFESSIONAL EXPERIENCE

David recently joined the firm as a litigation specialist. Prior to joining the firm, David served as judicial law clerk for the Honorable Robert Varco in the Tenth Judicial District from 2000 to 2001; as Assistant Pine County Attorney, Pine City, Minnesota from 2001 to 2004; and as Partner with LeVander, Gillen, and Miller from 2004 to 2017.

PROFESSIONAL MEMBERSHIPS

- Minnesota State Bar Association
- Dakota County Bar Association
- First Judicial District Bar Association
- Minnesota County Attorney Association

ORGANIZATION

Rotary Club, 2009 - Present
Club President, 2014 - 2015

EDUCATION

University of Minnesota
Law School
Juris Doctorate (J.D.)
Cum Laude

Denison University,
Granville, Ohio
Bachelor of Arts (B.A.)

BAR ADMISSIONS

Minnesota

U.S. District Court,
District of Minnesota



SOREN M. MATTICK

Shareholder

smattick@ck-law.com
(651) 234-6217



PRACTICE AREAS

Soren provides general municipal services for all of the firm's clients. In addition, Soren handles all aspects of civil litigation on behalf of the firm's clients as well as code enforcement. He has been a land use instructor for Government Training Services.

PROFESSIONAL EXPERIENCE

Soren joined the firm in 2001 after spending five years with the Rice County Attorney's office and is a shareholder of the firm. Soren was an Assistant Rice County Attorney from 1997 to 2000, with primary responsibility for land use, waste management, and forfeiture issues.

PROFESSIONAL MEMBERSHIPS

- Minnesota State Bar Association
- Rice and Dakota County Bar Associations

EDUCATION

Hamline University Law
School
J.D.

Luther College, B.A.

BAR ADMISSIONS

Minnesota



JAMES J. MONGÉ III

Attorney

jmonge@ck-law.com
(651) 234-6201



PROFESSIONAL EXPERIENCE

James joined the firm in 2015. From 2000-2015 James served as a Senior Land Use Litigator, Property/Casualty Litigator, and Research Attorney for the League of Minnesota Cities. From 1998-2000, James served as judicial law clerk for the Honorable Paul T. Benshoof in the Ninth Judicial District.

James has an extensive background in municipal law, including land use, open meeting law, data practices, and ordinance drafting. He also has significant litigation experience.

NOTABLE CASES

Sawh v. Lino Lakes, 823 N.W.2d 627 (Minn. 2012) (city's determination that dog was a dangerous animal did not violate owner's constitutional right to procedural due process and was supported by a substantial basis in the record).

Ortell v. City of Nowthen, 814 N.W.2d 40 (Minn. App. 2012) (city's denial of application for a variance upheld).

Wessman v. City of Mankato, 2011 Minn. App. Unpub. LEXIS 597 (trial court's dismissal of plaintiff's substantive due process and temporary regulatory taking claims affirmed).

Hess v. Fergus Falls, 2007 Minn. App. Unpub. LEXIS 1061 (city decision to vacate right of way upheld).

EDUCATION

Marquette University
Law School J.D., 1998

Boston College
B.A., 1995

PROFESSIONAL MEMBERSHIPS

- Minnesota State Bar Association
- Wisconsin State Bar Association
- Ramsey County Bar Association
- Warren E. Burger Inn of Court

RECOGNITION

Super Lawyers
Rising Star, 2007 & 2008

BAR ADMISSIONS

Minnesota

Wisconsin

U.S. District Court,
District of Minnesota



SHANA N. CONKLIN

Attorney

sconklin@ck-law.com
(651) 234-6203



PROFESSIONAL EXPERIENCE

Prior to joining Campbell Knutson as an attorney, Shana served as a judicial law clerk for the Honorable Richard A. Zimmerman in the Ninth District of Minnesota. During law school, she clerked at the Saint Paul City Attorney's Office. In that role, she conducted administrative grievance hearings on behalf of the Public Housing Agency. In addition, she completed a summer clerkship with the U.S. Attorney's Office for the District of Minnesota.

PRACTICE AREAS

Shana joined the firm in 2013 and practices in the area of Municipal Law. She assists in representation on civil and criminal issues, and she provides legal advice to cities on a variety of issues. She assists with code enforcement cases, civil litigation, and policy review.

PROFESSIONAL MEMBERSHIPS

Criminal and Juvenile Justice Information Advisory Group
Coordinated Community Response (CCR) Member
Planning Committee
Minnesota State Bar Association
Public Law Section and Criminal Section
Dakota County Bar Association
Suburban Hennepin County Prosecutors' Association

PRESENTATIONS

Presenter at a Continuing Legal Education (CLE) Seminar: Padilla 201: Practical Challenges since *Padilla v Kentucky*, 2018

PUBLICATIONS

Juveniles Locked in Limbo: Why Pretrial Detention Implicates a Fundamental Right, Note, 96 MINN. L. REV. 2150 (2012).

EDUCATION

University of Minnesota
Law School
J.D., *magna cum laude*

University of Minnesota,
Twin Cities
B.A., *magna cum laude*

BAR ADMISSIONS

Minnesota

U.S. District Court,
District of Minnesota

RECOGNITION

ΦBK, Dean's List, Phi
Kappa Phi, Mortar Board
Honor Society



LEAH C.M. KOCH

Attorney

lkoch@ck-law.com
(651) 234-6226



PRACTICE AREAS

Leah practices general municipal and governmental law. Leah assists in providing all of the firm's municipal clients with civil legal services. Her work includes a wide range of projects, such as drafting ordinances and contracts, attending council meetings, and advising municipal staff on real-time legal questions.

PROFESSIONAL EXPERIENCE

Leah provides service to all the firm's municipal clients by drafting and reviewing documents and conducting legal research. Leah graduated from the University of St. Thomas in 2015 with a Bachelor of Arts in Political Science. In 2018, she graduated from University of St. Thomas School of Law.

Leah has a background in non-profit legislative advocacy including preparing legislative committee testimony, coordinating advocate outreach, and producing legislative reports. Prior to joining Campbell Knutson, Leah served as a judicial law clerk for the Honorable Thomas Pugh and the Honorable Timothy McManus in the First District of Minnesota. Leah contributed to the Minnesota Judicial Handbook under the supervision of the Honorable Jamie Cork.

PROFESSIONAL ASSOCIATIONS

- Minnesota State Bar Association
 - o Public Law Section
- Dakota County Bar Association
- Sensible Land Use Coalition

EDUCATION

University of St. Thomas
Law School, J.D.

University of St. Thomas,
Master of Arts (M.A.)

University of St. Thomas,
Bachelor of Arts (B.A.)
Cum Laude

BAR ADMISSIONS
Minnesota

COMMUNITY
NorthStar Neighbors
Volunteer



Proposal to provide
Engineering consulting services

Prepared for the
**Lower Mississippi River Watershed
Management Organization**

May 14, 2021

Lower Mississippi River Watershed Management Organization
c/o Joe Barten
Dakota County Soil and Water Conservation District
4100 220th Street West, Suite 102
Farmington, Minnesota 55024

Re: Proposal to provide engineering consulting services

Dear Mr. Barten and managers:

Barr Engineering Co. is pleased to submit our proposal to the Lower Mississippi River Watershed Management Organization (LMRWMO) for engineering consulting services. We have assisted the LMRWMO since 1987, giving us a thorough understanding of your watershed's history and physical environment as well as the unique challenges and opportunities posed to your organization. We look forward to continuing to provide the technical expertise and assistance you need to achieve your goals and successfully implement your watershed management plan. Some of the benefits Barr offers include:

Commitment to working with you for the long haul. Having served the LMRWMO for more than 30 years, our team understands how your organization approaches watershed management, as well as your expectations. We have observed the evolution of the LMRWMO and your priorities, and we are committed to providing you with cost-effective and quality service from a core team of Barr staff that has served you for many years. This means that you can count on continuity of team members and a commitment to getting the work done right the first time, on schedule and within budget. The dedication of our core team to your organization will continue to provide continuity during board transitions.

Multidisciplinary team with a wide breadth of knowledge to address any of your challenges. With 900 engineers, scientists, and technical experts company-wide, we have the expertise and capacity to solve your most challenging problems, both in terms of size and complexity. We can draw from a variety of disciplines, and our depth and breadth of staff is unmatched locally, allowing you to easily access additional personnel should your projects require it.

Focus on tailored solutions. We approach your projects with consideration for your specific organizational goals, objectives, and responsibilities, leading to solutions tailored to your challenges. We specialize in customizing our project approach and project team—solving your problems as if they were our own—to provide solutions that meet your specific needs.

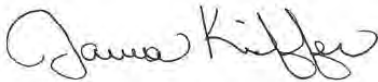
Credibility. We have worked hard to establish a reputation as experts in water resources management, and the LMRWMO can benefit from Barr's experience. Our continued watershed management work throughout the state and our strong working relationship with governmental agencies such as the Minnesota Board of Water and Soil Resources, Minnesota Pollution Control Agency, Metropolitan Council, and Minnesota Department of Natural Resources can also benefit the LMRWMO by allowing our core team to keep abreast of current grant opportunities, changing regulatory programs, management trends, and evolving water resource issues.

Stakeholder engagement and consensus building. We understand that engaging stakeholders and building consensus are critical to gaining project buy-in, building community capacity to practice water resources stewardship, and implementing solutions supported by all partners. Barr works hard to design and facilitate meaningful stakeholder involvement, confirming that information is shared openly and that opportunities exist for a true exchange of ideas to address stakeholder needs, build consent, and establish trust. Our efforts often include working closely with watershed managers, cities, counties, regulators, and state and federal agencies as well as citizens and lake associations.

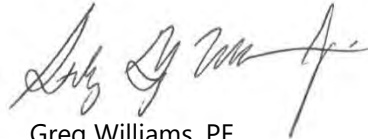
Pursuing grant opportunities. Our staff is experienced in applying for and securing grant funding for organizations like yours to implement your projects and programs, such as those secured for water quality improvements to Lake Augusta and Sunfish Lake, Thompson Lake, and Cherokee Heights ravine. We will continue to track and report possible grant funding options and can assist with grant applications for watershed and stormwater management, flood control, and brownfields redevelopment. With the transition to Watershed-based Implementation Funding, we will continue to assist your organization and partners in putting forward competitive, high-value projects for selection.

We appreciate the opportunity to share our qualifications and look forward to continuing to serve as your engineering consultant. If you have any questions, please feel free to contact us.

Sincerely,



Janna Kieffer, PE
Vice President, Principal in Charge
952-832-2785
jkieffer@barr.com



Greg Williams, PE
Project Manager
651-261-0751
gwilliams@barr.com

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About Barr

Barr's roots extend back to the early 1900s with Adolph Meyer, a renowned hydrologist of the early 20th century. Doug Barr began work with Mr. Meyer in the 1950s and built a practice of his own while learning from this skilled hydrologist. By the time the company was incorporated as an employee-owned firm in 1966, it had 16 employees. Today, Barr Engineering Co. has 900 employees located in Minnesota, North Dakota, Missouri, Michigan, Utah, Colorado, and Alberta.

Our commitment to water resources remains strong. More than 100 of our Minneapolis-based engineers and scientists are engaged in water resources engineering and design, stormwater management, wetland management, limnology, and landscape ecology. Our breadth and depth of experience means we can provide an innovative solution to any water resources challenge we encounter.

Strong commitment to watershed management organizations

Since the early 1960s, we have worked with more than 20 watershed management organizations and have served several of them continuously for more than 40 years. This gives us an in-depth understanding of the challenges watershed organizations face and has enabled us to be at the forefront of innovation in water resource management. We have honed our expertise in the areas of:

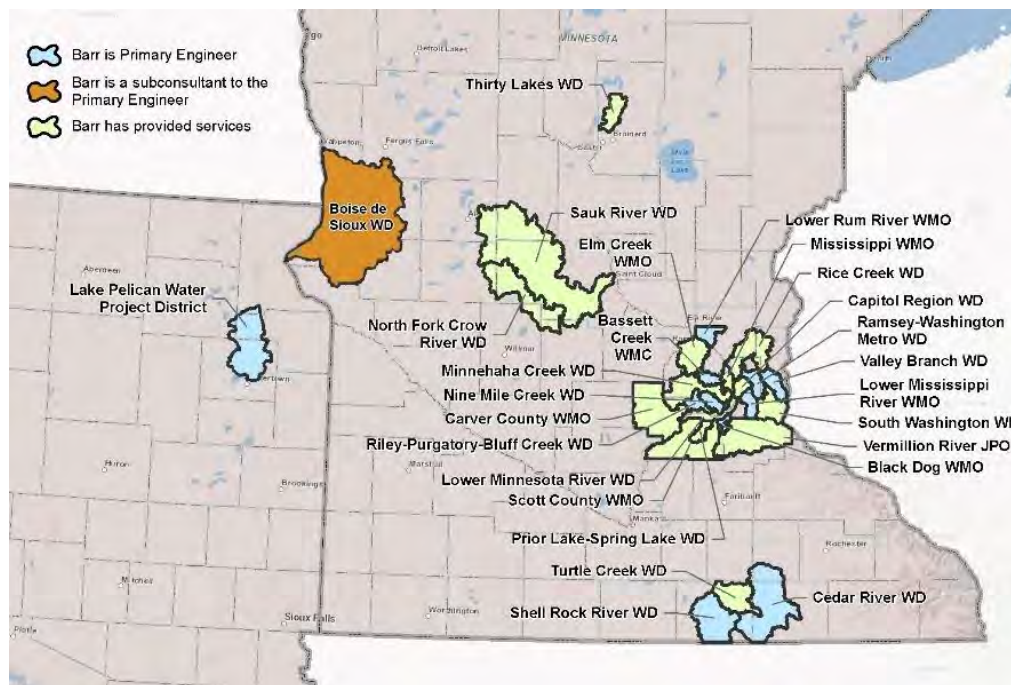
- Watershed planning
- Public involvement and stakeholder engagement
- Surface water quality, including water chemistry, aquatic plants, fisheries, invasive species, and total maximum daily loads (TMDLs)
- Stream management and restoration
- Stormwater management, including traditional and non-traditional best management practices (BMPs), low-impact development, rate and volume modeling, and permit review
- Water level, flood risk, and floodplain management, including policy, feasibility studies, and climate change
- Groundwater management
- Wetland management, including Minnesota Wetland Conservation Act and other state and federal regulations
- Erosion prevention and sediment control
- Feasibility studies and capital improvements
- Funding assistance and grant administration



We currently serve as primary consultant (*) or as part of a select consultant pool for the following watershed management organizations. The dates in parentheses indicate when we began working with each:

- Nine Mile Creek Watershed District (1960)*
- Bassett Creek Watershed Management Organization (1969)*
- Valley Branch Watershed District (1969)*
- Riley-Purgatory-Bluff Creek Watershed District (1969)*
- Ramsey-Washington Metro Watershed District (1975)*
- Lower Mississippi River Watershed Management Organization (1987)*
- Lower Rum River Water Management Organization (1987)*
- Sauk River Watershed District (1990)
- Black Dog Watershed Management Organization (1996)*
- Lake Pelican Water Project District (1998)*
- Capitol Region Watershed District (2000)
- Cedar River Watershed District (2007)*
- Shell Rock River Watershed District (2008)

We also provide services to many other water management organizations, as illustrated in the following map.



Key Barr team members

Barr uses a team approach to serving clients and managing their projects. This means that we match the expertise of our personnel to the unique requirements of each job. Brief descriptions of qualifications are provided below for key staff members who we believe can best serve your needs. In addition to the staff listed here, you have access to the more than 100 additional water resources staff members.

Janna Kieffer, PE

Vice President, Senior Water Resources Engineer

Janna joined Barr in 2002 after earning a master's degree in civil engineering. She serves as a principal, project manager, and technical expert for watershed management organizations and municipal clients. Her work includes watershed planning, hydrologic and hydraulic modeling, water quality modeling, lake management studies, BMP performance assessments, engineering feasibility studies, and stormwater analyses for low-impact development sites. Janna has served as engineer for the LMRWMO since 2008.

Other project experience:

- Overseeing the LMRWMO watershed restoration and protection strategy (WRAPS) project and managing the stakeholder engagement process.
- Managing the Cherokee Heights culvert analysis and erosion control feasibility study for the LMRWMO.
- Assisting the LMRWMO in applying for and securing two Clean Water Fund grants to address water quality in Thompson Lake, Sunfish Lake, and Lake Augusta.
- Developing performance standards and a BMP credit calculator to promote low-impact development through the minimal impact design standards (MIDS) project for the Minnesota Pollution Control Agency (MPCA).
- Conducting and managing stormwater modeling projects, including Atlas 14 precipitation updates.
- Developing a storm sewer failure risk assessment in Minnetonka to plan and prioritize system inspections, maintenance, and replacement.
- Developing a pond inventory and maintenance program for the City of Minnetonka and overseeing pond sediment characterization for numerous cities.
- Completing diagnostic feasibility studies for numerous lakes in the Twin Cities, including analysis of water quality problems and identification and conceptual design of stormwater BMPs.



Role

Principal in charge

Education

MS, Civil Engineering,
Mississippi State University

BS, Engineering,
Civil Specialty,
Colorado School of
Mines

Registration

Professional Engineer:
Minnesota, Michigan

2021 billing rate: \$180

Greg Williams, PE

Senior Water Resources Engineer

Greg has 15 years of experience providing water resource services to watershed management organizations, cities, and industrial clients. He specializes in watershed management planning, hydrologic and hydraulic modeling of urban and rural watersheds, and water quality modeling. His experience allows him to synthesize input from clients and other stakeholders to find solutions to challenging problems related to water quality, hydrology, and resource management.

Work with the LMRWMO:

- Assisting the LMRWMO in updating its 2022-2031 watershed management plan.
- Updating hydrologic and hydraulic modeling and the associated allowable flow cost breakdown for the Seidls Lake lift station project.
- Reviewing city local water management plans for consistency with LMRWMO and state requirements.
- Helping the LMRWMO apply for and secure two Clean Water Fund grants to address water quality in Thompson Lake, Sunfish Lake, and Lake Augusta.
- Developing and evaluating different cost allocation methods for water quality improvement projects among contributing communities (i.e., "allowable load" methods).

Other project experience:

- Helping the City of Inver Grove Heights develop a framework for managing flood risk of landlocked basins.
- Managing the development of three comprehensive watershed management plans for the Cedar River, Zumbro River, and Lower Minnesota River West watersheds through the Minnesota Board of Water and Soil Resources' (BWSR) One Watershed, One Plan (1W1P) program.
- Managing the development of the Lower Rum River Watershed Management Organization's 2021-2030 watershed management plan update.
- Helping the City of Edina model and evaluate flood risk mitigation options for prioritized areas in the city.
- Writing 2018 updates to water plans for the cities of Apple Valley, Golden Valley, Hastings, Lakeville, and Richfield.
- Writing portions of the most recent watershed management plan updates for the Riley-Purgatory-Bluff Creek Watershed District (2018), Nine Mile Creek Watershed District (2017), Ramsey-Washington Metro Watershed District (2017), Valley Branch Watershed District (2015), and Bassett Creek Watershed Management Commission (2015).
- Assisting the Riley-Purgatory-Bluff Creek Watershed District in developing and implementing a process for prioritizing project implementation.



Role

Project manager

Education

MSCE, Civil and Environmental Engineering,
University of Washington

BCE, Civil Engineering,
University of Minnesota

Registration

Professional Engineer:
Minnesota

2021 billing rate: \$150

Greg Wilson, PE

Senior Water Resources Engineer

Greg Wilson has 31 years of experience in water resources management. His expertise includes water quality modeling, TMDL/WRAPS preparation and reporting, 1W1P and nine-element planning, geographic information systems (GIS), limnology, hydrology and hydraulics, National Pollutant Discharge Elimination System (NPDES) and wetland permitting, design applications for water resources, watershed and lake management plans, stormwater pollution prevention plans, and public education and outreach.

Work with the LMRWMO:

- Managing engineering services for in-lake aluminum sulfate (alum) treatments for Lake Augusta and Sunfish Lake to improve the lake water quality, including sediment core collection and analysis, determination of an alum dosage plan, cost estimate development, preparation of contract documents, permitting, contract administration, and treatment oversight. Helped the LMRWMO meet BWSR project assurances for alum treatments and assisted with data analysis to remove Sunfish Lake from impaired waters list.
- Managing technical work for the LMRWMO TMDL and WRAPS, including water quality and quantity monitoring and modeling, TMDL development, and lake and watershed water quality improvement options.
- Developing a feasibility study as a follow-up to the water quality modeling study for the Ivy Falls Creek, Interstate Valley Creek, and West/Central/East Highway 13 watersheds.

Other project experience:

- Managing 15 recent TMDL and WRAPS studies of Minnesota watersheds, including Little Rock Creek, Cedar and McMahon Lakes, Big Sandy Area Lakes, Wirth Lake, Lake Harriet, Lake St. Croix, Sand Creek, Bluff Creek, Deer Creek, Zumbro River, West Fork Des Moines River, Cedar River, Lower Mississippi River, Riley-Purgatory-Bluff Creek, and Nine Mile Creek.
- Completing GIS terrain analysis to target and prioritize implementation of conservation practice locations throughout the Cedar River and Zumbro River watersheds.
- Serving as project manager, technical resource, and a primary author of the MPCA's *Detailed Assessment of Phosphorus Sources to Minnesota Watersheds*.
- Serving as project manager and technical resource for the development of a chloride source assessment model and detailed specifications document and platform recommendations for interfacing with an updated version of the MPCA's Smart Salting Assessment tool.
- Serving as project manager, technical resource, and author of updated content for infiltration practices, vegetation, compost, bioretention media, and a TMDL toolkit for municipal separate storm sewer system (MS4) permit compliance in the MPCA's *Minnesota Stormwater Manual*, and currently conducting research on the efficacy of highway swales to reduce stormwater runoff volume as well as the application of spent lime to control internal phosphorus release from stormwater ponds.



Education

MS, Civil Engineering,
University of Minnesota

BS, Civil Engineering,
University of Minnesota

Registration

Professional Engineer:
Minnesota

2021 billing rate: \$175

Michael McKinney, PE

Water Resources Engineer

Michael has a background in a wide range of disciplines related to water resources, from open-channel engineering and environmental engineering chemistry to hydrologic modeling and low-impact development for nonpoint-source pollution control. At Barr, he specializes in hydrologic and hydraulic modeling and water quality modeling. He has extensive experience in stormwater infrastructure design, water quality and hydraulic model calibration, stormwater BMP design, in-lake water quality modeling, and flood risk analysis.

Work with the LMRWMO:

- Conducting cost allocation for the construction of emergency overflow from regional basin T-23.

Other project experience:

- Performing water quality modeling and assisting with the development of several TMDL reports for the Valley Branch Watershed District and Ramsey-Washington Metro Watershed District.
- Developing and calibrating an inlet-scale water quantity and water quality model for major watersheds within the Mississippi Watershed Management Organization.
- Managing the development of a detailed XP-SWMM and P8 model for the City of Saint Paul's Saint Anthony Park storm sewer tunnel watershed.
- Designing and developing a pond performance and assessment prioritization study for the Ramsey-Washington Metro Watershed District.
- Developing a GIS-based water quality model for the City of Minneapolis
- Performing water quality modeling and developing several TMDL reports for the Ramsey-Washington Metro Watershed District WRAPS reports.
- Performing a coincidental frequency analysis to determine interior flooding risk associated with concurrent interior rainfall events and exterior stream stages for a levee system in Clarkson, Nebraska.



Education

MS, Environmental Engineering, University of Nebraska–Lincoln

BS, Biological Systems Engineering, University of Nebraska–Lincoln

Registration

Professional Engineer:
Minnesota

2021 billing rate: \$130

Our watershed management services

Barr has served as engineer for the LMRWMO since 1987. Our services have included watershed planning, flooding and water quality analyses, intercommunity stormwater management assistance, stream management and restoration assessments, and grant funding.

In recent years, we have enjoyed assisting the LMRWMO with water quality projects. For the WRAPS study, we monitored lakes and Ivy Falls Creek, analyzed and diagnosed lake water quality problems, identified management practices in the upstream watersheds and within the lakes to improve water quality, and determined load and wasteload allocations.

Barr completed the Cherokee Heights culvert analysis and erosion control feasibility study in 2015, which involved stormwater modeling analysis, evaluation and assessment of erosion issues, geotechnical modeling, and conceptual design of options to reduce peak flows. Following, we helped secure the largest-at-the-time Clean Water Fund grant to reduce erosion and sediment loading to Pickerel Lake and the Mississippi River and worked with the LMRWMO and member cities to install hydrodynamic separators to treat runoff from 70 acres and stabilize the upper 300 feet of the Cherokee Heights ravine to improve water quality and protect Saint Paul parkland and visitors.

In 2015, Barr helped secure Clean Water Fund grant funding for the Thompson Lake stormwater improvement project and internal phosphorus load control for Lake August and Sunfish Lake. We designed and managed in-lake alum treatments for Lake Augusta and Sunfish Lake, performed in 2017. Barr has further assisted in designing and carrying out follow-up water quality analysis of Lake Augusta to identify lake conditions and pollutant sources contributing to elevated phosphorus observed after the alum treatment. We also provided post-alum treatment water quality monitoring data used for removing Sunfish Lake from the impaired waters list.

We understand that as a joint powers organization, the LMRWMO relies on cooperative relationships with its member cities and stakeholders to achieve its goals. We strongly believe that stakeholder participation results in better project outcomes. Throughout the WRAPS, Cherokee Heights study and resulting projects and in-lake alum treatments, and ongoing watershed management plan update, Barr worked closely with stakeholders—including city staff and representatives, LMRWMO board members, agencies, citizens, and other local government representatives—to understand concerns and gather feedback. These projects demonstrate the range and depth of Barr's services, which are further described on the following pages.



Watershed planning and management

Barr has provided engineering expertise to watershed management organizations and federal, state, and municipal clients for more than 50 years, and our water resources staff has grown to include more than 100 water resources engineers and scientists. Whether you have a single concern or need help with multiple complex watershed issues, we can provide workable, affordable, and environmentally sound solutions. We've written dozens of watershed management plans and updates and have also helped more than 50 municipalities develop local water management plans.

Barr is currently assisting the LMRWMO board of managers in updating its fourth-generation plan. Throughout the process, we will provide with managers with the information and experience needed to confidently develop a plan, including prioritized, targeted, and measurable actions.

We can also help secure grants to fund projects, including brownfields redevelopment, watershed and stormwater management, and flood control. We have helped prepare winning applications for public and private clients, including the LMRWMO, with awards ranging from \$10,000 to \$10 million.

Our services include:

- Coordinating closely with administrator, managers, municipalities, regulatory agencies, and other stakeholders.
- Tracking grant opportunities and assisting with grant applications.
- Conducting project cost allocation analyses.
- Developing rules and regulations for watershed management organizations.
- Preparing watershed management plans and amendments.
- Conducting gaps analyses for watershed management organizations.
- Reviewing local watershed management plans for conformance with watershed management organization plans.
- Coordinating and facilitating stakeholder involvement.
- Preparing annual reports.
- Reviewing development and redevelopment plans and projects.
- Providing administrative support.



Janna Kieffer
Senior Water
Resources Engineer



Greg Williams
Senior Water
Resources Engineer



Karen Chandler
Senior Water
Resources Engineer



Erin Anderson Wenz
Senior Water
Resources Engineer

Water quality studies, TMDLs, and project implementation

Barr conducts surface water quality studies and develops management plans for lakes, streams, and wetlands to achieve goals specific to those water bodies. We are an MPCA-approved contractor for the TMDL program and have more than 30 TMDL studies or WRAPS projects currently in progress or recently completed. Many are large-scale and/or multiple-impairment studies.

Barr also helps our clients identify, design, and implement water quality improvement projects. From 2016 to 2020, we assisted the LMRWMO in performing in-lake alum treatments of Sunfish Lake and Lake Augusta to reduce internal phosphorus loading. We have conducted follow-up monitoring to assess project performance and next steps.

Barr also develops lake and stream monitoring programs for watershed management organizations and municipalities specific to the monitoring objectives and designed to establish baseline information on water quality and quantity, track trends and identify changes over time, and support more detailed analyses of the health of the water bodies.

Our services include:

- Completing lake and stream diagnostic feasibility studies to determine the causes of poor water quality and evaluate the feasibility and benefit of various practices to improve lake and stream water quality.
- Completing TMDL/WRAPS studies for clients and the MPCA, including the development of TMDL reports and implementation plans.
- Conducting water quality modeling to identify sources of pollutants and prioritize improvement efforts.
- Collecting, analyzing, and reporting on water chemistry and biological data for lakes, including survey and assessment of impacts from rough fish.
- Managing and monitoring aquatic plants.
- Designing and managing in-lake aluminum sulfate (alum) treatments to improve lake water quality.
- Designing stormwater BMPs to improve downstream water quality.



Greg Wilson
Senior Water
Resources Engineer



Keith Pilgrim
Senior Water
Resources Scientist



Ron Koth
Senior Fisheries
Ecologist



Michael McKinney
Water Resources
Engineer



Kevin Menken
Senior Environmental
Engineer

Stakeholder education and engagement

Barr helps water management organizations educate their boards and stakeholders about water-related issues. Whether it's facilitating a public meeting about policies or plans, making presentations to boards, or conducting BMP "how-to" workshops, we can employ education as a component of design projects or an independent service. We use a community-based approach that is inclusive, transparent, and open—providing everyone an opportunity to listen, learn, and participate. We understand that the best solutions often come from stakeholders, which leads to greater acceptance and buy-in.

Our public participation methods and techniques include:

- Focus group meetings and interviews
- Steering and advisory committee facilitation
- Public presentations and open houses
- Public input surveys
- Design charrettes and workshops
- Community walkabouts
- Citizen photograph surveys
- Web-based communication

Our education services include:

- Presentations
- Seminars and brochures on innovative stormwater BMPs
- Educational workshops
- Detailed maps and instructions
- Attractive, easy-to-understand interpretive signage
- Materials that are accessible to lay people as well as useful for experts



Erin Feehily
Landscape Architect



Karen Chandler
Senior Water
Resources Engineer



Shanna Braun
Senior Environmental
Scientist



Jonathon Carter
Groundwater
Hydrologist

Stormwater and floodplain management

Local and state regulatory agencies have increased their regulation of stormwater, resulting in increased focus on stormwater BMPs that reduce the rate and volume of runoff and the associated pollutant loading. Our knowledge of and experience with alternative and innovative stormwater practices allows us to suggest creative solutions to stormwater problems on challenging sites, such as the hydrodynamic separators used upstream of the Cherokee Heights ravine.

When it comes to urban stormwater best management practices, we wrote the book—the Metropolitan Council's *Minnesota Urban Small Sites BMP Manual*. This served as a model for the *Minnesota Stormwater Manual* published by the MPCA. Barr was also the primary consultant to the MPCA for the MIDS project, which included developing stormwater performance standards and a BMP credit calculator to promote the implementation of low-impact development.

Changing trends in precipitation amounts and intensities place increasing pressure on stormwater infrastructure and cities and watershed management organizations tasked with protecting public safety and property. Barr's experience in hydrologic and hydraulic modeling, risk assessment, and regulatory policy maintains our position at the forefront of floodplain management issues.

Our services include:

- Evaluating stormwater management systems using computer models to estimate watershed runoff and flow through detailed storm sewer networks.
- Inventorying and evaluating sediment accumulation in stormwater ponds, including surveying ponds, collecting sediment samples, evaluating laboratory results of sediment samples, and obtaining necessary permits for sediment removal projects.
- Installing and operating stormwater flow and water quality equipment.
- Designing and overseeing construction of stormwater management infrastructure, including storm sewers, stormwater treatment BMPs, stormwater detention ponds, flood protection measures, and dams.
- Assisting municipalities and other MS4 operators with meeting their NPDES permitting requirements.
- Conducting hydrologic and hydraulic modeling.
- Conducting flood insurance studies.
- Mapping floodplains and completing map revisions.
- Assisting communities with levy certification.
- Assisting with floodplain permitting.
- Conducting dam failure analyses.
- Designing flood control structures.



Jim Herbert
Senior Civil Engineer



Nathan Campeau
Senior Water
Resources Engineer



Michelle Kimble
Senior Civil Engineer



Brandon Barnes
Water Resources
Engineer



Greg Fransen
Water Resources
Scientist

Stream and ravine restoration and protection

Barr is a leader in implementing ecological methods for stream restoration, habitat preservation, and erosion control. Our approach involves understanding the physical, chemical, and biological characteristics of a stream or riparian area. We gather data from a variety of sources—including our own TMDL or diagnostic studies—and then analyze the information to identify problem sources and solutions. Our stream and ravine stabilization projects within the Twin Cities metropolitan area have included:

Streams

- Battle Creek
- Fish Creek
- Minnehaha Creek
- Nine Mile Creek
- Purgatory Creek
- Raleigh Creek
- Riley Creek
- Shingle Creek
- Valley Creek

Ravines

- Battle Creek Regional Park (Saint Paul)
- Carver ravine (Woodbury)
- Cook/Gannon landslide (Richmond)
- DeMontreville ravine (Lake Elmo)
- Fish Creek ravine (Maplewood and Saint Paul)
- Glen Place ravine (St. Louis Park)
- Industrial Park ravine (Hastings)
- Lake Rebecca/County Road 42 (Hastings)
- Mississippi River lower gorge (Minneapolis)
- Mississippi River bluff (Minneapolis)
- Riley Creek lower valley (Eden Prairie)
- Utica ravine (Savage)
- West 110th Street eroding ravine (Bloomington)

Our services include:

- Evaluating and designing stream and ravine stabilization measures and overseeing construction.
- Conducting ecological use classification of stream systems.
- Developing erosion control management plans for creek systems.
- Installing and operating automated stream monitoring equipment for flow and water quality.
- Performing biotic index monitoring and fish surveys.



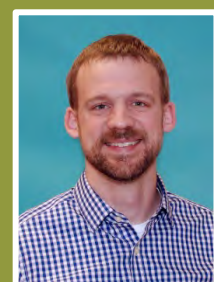
Tom MacDonald
Senior Water
Resources Engineer



Jessica Olson
Senior Water
Resources Engineer



Kallie Doeden
Water Resources
Engineer



Peter Hinck
Senior Water
Resources Engineer

Ecological planning and low-impact development design

Barr understands the interaction between the natural and built environment. Using this as a basis for design, we look for affordable and long-term solutions that blend traditional engineering practices with an ecologically sound approach that strives to balance ecological function, watershed characteristics, and hydrologic conditions with the ways people use the site. During the development review process, we encourage the use of innovative stormwater management techniques where appropriate—such as iron-enhanced sand filtration.

Within the LMRWMO, this work has included consideration of water reuse in the initial design of improvements to Thompson Lake Park and the use of ecologically integrated practices in the Cherokee Heights ravine stabilization project.

Since 2010, we have been working on major portions of the MPCA's MIDS project, including coordinating with stakeholder groups to provide information to set voluntary statewide stormwater management performance goals and developing a credit system for quantifying BMP performance.

Our services include:

- Designing development and redevelopment sites using low-impact design principles.
- Designing low-impact development stormwater BMPs (rain gardens, infiltration and filtration systems).
- Master planning for stormwater and natural resources management.
- Lakescaping to improve shoreline stability and habitat.
- Conducting environmental reviews.
- Managing fish and wildlife.
- Planning greenways.



Fred Rozumalski
Senior Landscape
Architect



Kurt Leuthold
Senior Water
Resources Engineer



Brendan Dougherty
Senior Landscape
Architect



Matt Kumka
Senior Landscape
Architect

Wetland management

Barr has been involved in administration of the Wetland Conservation Act since the law's inception in 1991. We have developed an in-depth knowledge of the law and its administration, as we have provided wetland services since development of the law and through the four major amendments adopted since the permanent rules went into effect in 1993. Our team includes five Minnesota-certified wetland delineators with a combined total of more than 45 years of experience.

Our services include:

- Delineating wetland boundaries and identifying wetland classifications.
- Developing wetland inventories and function and value assessments.
- Monitoring wetlands and training others to monitor wetlands.
- Designing and implementing wetland restoration plans.
- Completing wetland mitigation planning and permitting.
- Assisting local government units administer the Minnesota Wetland Conservation Act.
- Evaluating wetland hydrology and potential impacts of hydrologic modifications.



Mark Jacobson
Senior Environmental
Scientist



Karen Wold
Senior Environmental
Scientist



Jessica Butler
Senior Ecologist

Summary of Barr's services to watershed organizations

Watershed organization	Watershed planning and management	Stormwater management and review of development plans	Stream and ravine stabilization and protection	Water quality studies and implementation	Capital improvement program assistance and flood control projects	Stream and lake monitoring	Innovative stormwater management
Bassett Creek	•	•	•	•	•	•	•
Black Dog	•	•		•	•	•	•
Capitol Region	•	•	•	•	•	•	•
Carver County	•	•		•			•
Cedar River	•	•		•	•	•	•
Elm Creek	•	•		•	•		
Lake Pelican	•	•		•	•		•
Lower Mississippi	•	•	•	•	•	•	•
Lower Rum River	•	•	•	•	•		
Mississippi	•		•		•		•
Nine Mile Creek	•	•	•	•	•	•	•
North Fork Crow River	•		•				
Ramsey-Washington	•	•	•	•	•	•	•
Prior Lake-Spring Lake	•	•		•	•	•	
Riley-Purgatory-Bluff Creek	•	•	•	•	•	•	•
Sauk River	•	•	•	•	•	•	
Scott	•	•	•	•	•	•	•
Shell Rock River	•	•	•	•	•	•	•
Thirty Lakes	•	•					
Turtle Creek	•	•		•			
Valley Branch	•	•	•	•	•	•	•
Zumbro	•		•	•	•	•	

References

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City of Edina**

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**Tina Carstens, Administrator
Ramsey-Washington Metro Watershed District**

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952-792-7960
tina@rwmwd.org

**Ed Marchan, President
Valley Branch Watershed District**

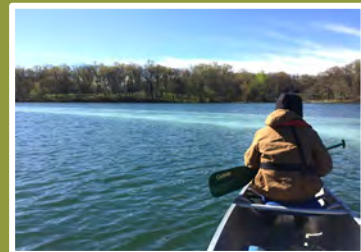
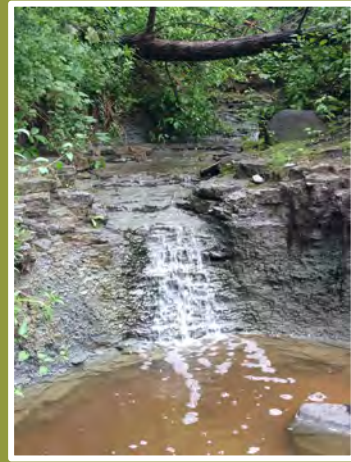
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Lake Elmo, Minnesota 55042
651-436-8627
emarchan@vbwd.org

**Daryl Jacobson, Administrator
Black Dog Watershed Management Organization**

100 Civic Center Parkway
Burnsville, MN 55337
(952) 895-4574 (phone)
daryl.jacobson@burnsvillemn.gov

**Laura Jester, Administrator
Bassett Creek Watershed Management Commission**

16145 Hillcrest Lane
Eden Prairie, Minnesota 55346
952-270-1990
laura.jester@keystonewaters.com



2021 fee schedule

Barr's fee schedule, presented below, summarizes the range of billing rates for each of our staffing categories. In many cases, these billing rates represent a wide range, based on varying levels of experience and expertise of staff within these categories. When building a team for LMRWMO projects, appropriate staff members will be selected with consideration for both applicable experience and billing rates to verify that the LMRWMO receives high-value services for a reasonable cost. The billing rates below will be effective through 2021.

Description	Rate* (U.S. dollars)
Principal.....	\$160-295
Consultant/advisor.....	\$185-250
Engineer/scientist/specialist IV	\$155-180
Engineer/scientist/specialist III.....	\$125-150
Engineer/scientist/specialist II.....	\$95-120
Engineer/scientist/specialist I	\$65-90
Technician IV	\$155-180
Technician III.....	\$125-150
Technician II	\$95-120
Technician I	\$65-90
Support personnel III	\$155-180
Support personnel II.....	\$95-150
Support personnel I.....	\$65-90

Rates for litigation support services will include a 30% surcharge.

A ten-percent (10%) markup will be added to subcontracts for professional support and construction services to cover overhead and insurance surcharge expenses.

Invoices are payable within 30 days of the date of the invoice. Any amount not paid within 30 days shall bear interest from the date 10 days after the date of the invoice at a rate equal to the lesser of 18 percent per annum or the highest rate allowed by applicable law.

Meals will be reimbursed on a per diem basis. For travel destinations within the continental U.S. (CONUS) the per diem rate will be as published by the U.S. Internal Revenue Service (IRS) based on the High-Low method. For travel destinations outside the CONUS list, the per diem rate will be as published by the U.S. Department of State for foreign per diem rates. Full day per diem rates will be pro-rated on travel days.

All other reimbursable expenses including, but not limited to, costs of transportation, lodging, parking, postage, shipping and incidental charges will be billed at actual reasonable cost. Mileage will be billed at the IRS-allowable rate.

Materials and supplies charges, printing charges, and equipment rental charges will be billed in accordance with Barr's standard rate schedules.

*Rates do not include sales tax on services that may be required in some jurisdictions.

Principal category: includes consultants, advisors, engineers, scientists, and specialists who are officers of the company.

Consultant/advisor category: includes experienced personnel in a variety of fields. These professionals typically have advanced background in their areas of practice and include engineers, engineering specialists, scientists, related technical professionals, and professionals in complementary service areas such as communications and public affairs.

Engineer/scientist/specialist categories: include registered professionals and professionals in training (e.g., engineers, geologists, and landscape architects), and graduates of engineering and science degree programs.

Technician categories: includes CADD operators, construction observers, cost estimators, data management technicians, designers, drafters, interns, safety technicians, surveyors, and water, air, and waste samplers.

Support personnel categories: includes information management, project accounting, report production, word processing, and other project support personnel.

**LOWER MISSISSIPPI RIVER
WATERSHED MANAGEMENT ORGANIZATION**

FINANCIAL STATEMENTS

DECEMBER 31, 2020

DRAFT

**LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
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FOR THE YEAR ENDED DECEMBER 31, 2020**

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**LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
ORGANIZATION
DECEMBER 31, 2020**

Board of Managers:

	<u>City</u>
Sharon Lencowski (Chair) Vacant (Alternate)	Inver Grove Heights Inver Grove Heights
Tom Sutton Lyle Hanzal (Alternate)	Lilydale Lilydale
Mary Jeanne Schneeman (Secretary/Treasurer) Jill Smith (Alternate)	Mendota Heights Mendota Heights
Karen Reid (Vice Chair) Vacant (Alternate)	St. Paul St. Paul
Vacant (Alternate) Vacant (Alternate)	South St. Paul South St. Paul
Patti O'Leary Jim Stowell (Alternate)	Sunfish Lake Sunfish Lake
Sheila Vanney Vacant (Alternate)	West St. Paul West St. Paul

Advisors:

Joe Barten - Dakota County Soil and Water Conservation District - Administrator

Greg Williams - Barr Engineering - Engineer

Roger Knutson - Campbell, Knutson, P.A. - Attorney

INDEPENDENT AUDITOR'S REPORT

To the Board of Managers
Lower Mississippi River Watershed Management Organization
Mendota Heights, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the general fund of Lower Mississippi River Watershed Management Organization, Mendota Heights, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Lower Mississippi River Watershed Management Organization's 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the general fund of Lower Mississippi River Watershed Management Organization, as of December 31, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Although not a part of the basic financial statements, such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 16, be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lower Mississippi River Watershed Management Organization's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 19, 2021, on our consideration of the Lower Mississippi River Watershed Management Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lower Mississippi River Watershed Management Organization's internal control over financial reporting and compliance.

Peterson Company Ltd

Peterson Company Ltd
Certified Public Accountants
Waconia, Minnesota

May 19, 2021

DRAFT

LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Governmental Activities
Assets:	
Cash	\$ 379,777
Prepaid items	829
Total Assets	<u>380,606</u>
Liabilities:	
Accounts payable	34
Accrued project expenses	14,800
Unearned revenue	214,626
Total Liabilities	<u>229,460</u>
Net Position:	
Unrestricted	151,146
Total Net Position	<u><u>\$ 151,146</u></u>

The accompanying notes are an integral part of these financial statements.

LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Program Revenues				Net (Expense) Revenue and Net Position
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ 37,611	\$ -	\$ -	\$ -	\$ (37,611)
Programs	137,883	-	83,107	-	(54,776)
Total Governmental Activities	<u>\$ 175,494</u>	<u>\$ -</u>	<u>\$ 83,107</u>	<u>\$ -</u>	<u>(92,387)</u>
General Revenues:					
Grants and contributions not restricted to specific programs					110,224
Unrestricted interest earnings					619
Other					660
Total General Revenues					<u>111,503</u>
Change in Net Position					<u>19,116</u>
Net Position - January 1					<u>132,030</u>
Net Position - December 31					<u>\$ 151,146</u>

The accompanying notes are an integral part of these financial statements.

LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
BALANCE SHEET
GOVERNMENTAL FUND
DECEMBER 31, 2020

	General Fund
Assets	
Cash	\$ 379,777
Prepaid items	829
Total Assets	<u>\$ 380,606</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 34
Accrued project expenses	14,800
Unearned revenue	214,626
Total Liabilities	<u>229,460</u>
Fund Balance	
Non-spendable	829
Assigned for watershed plan development	45,000
Unassigned	105,317
Total Fund Balance	<u>151,146</u>
Total Liabilities and Fund Balance	<u>\$ 380,606</u>
Total Fund Balance	<u>\$ 151,146</u>
Net Position of Governmental Activities	<u>\$ 151,146</u>

The accompanying notes are an integral part of these financial statements.

**LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	General Fund
Revenues	
Member contributions	\$ 110,224
Intergovernmental	83,107
Interest income	619
Other	660
Total Revenues	<u>194,610</u>
Expenditures	
Current:	
General government:	
Administrative	30,398
Insurance	2,686
Professional fees	4,527
Programs:	
Engineering	22,157
State grants	97,624
Other	18,102
Total Expenditures	<u>175,494</u>
Net Change in Fund Balance	19,116
Fund Balance - January 1	<u>132,030</u>
Fund Balance - December 31	<u>\$ 151,146</u>
Net Change in Fund Balance - Governmental Fund	<u>\$ 19,116</u>
Change in Net Position of Governmental Activities	<u>\$ 19,116</u>

The accompanying notes are an integral part of these financial statements.

**LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

Note 1 - Summary of Significant Accounting Policies

The Lower Mississippi River Watershed Management Organization (the WMO) was established by a Joint Powers Agreement on October 25, 1985, between the cities of Inver Grove Heights, Lilydale, Mendota Heights, St. Paul, South St. Paul, Sunfish Lake, and West St. Paul, Minnesota. The WMO was formed to meet the requirements of the Metropolitan Surface Water Management Act under the provisions of Minnesota Statutes 103B. The Act requires, among other things, the preparation of Watershed Management Plans in the Minneapolis - St. Paul Metropolitan area.

The purpose of the Watershed Management Plan is to:

- Protect, preserve, and use natural surface and groundwater storage and retention systems.
- Minimize public capital expenditures needed to correct flooding and water quality problems.
- Identify and plan for the means to effectively protect and improve surface and groundwater quality.
- Establish more uniform local policies and official controls for surface and groundwater management.
- Prevent erosion of soil into surface water systems.
- Promote groundwater recharge.
- Protect and enhance fish and wildlife habitats and water recreational facilities.
- Secure the other benefits associated with the proper management of surface and groundwater.

The WMO comprises 35,548 acres and includes all or part of the cities of Inver Grove Heights, Lilydale, Mendota Heights, St. Paul, South St. Paul, Sunfish Lake, and West St. Paul, Minnesota.

The WMO submitted its Watershed Management Plan to the Minnesota Board of Water and Soil Resources on July 19, 1988. That Board, which has final approval authority for Watershed Management Plans, formally approved the Watershed Management Plans of the WMO on July 26, 1989. Each municipality within the WMO has developed, or is in the process of developing, a specific local water management plan to accomplish the various watershed management objectives of the WMO. On September 29, 2011, the WMO adopted its third-generation Watershed Management Plan.

The WMO is governed by a seven-member Board of Managers. The Board consists of seven representatives appointed by each of the member municipalities.

The financial statements of the WMO have been prepared in conformity with generally accepted accounting principles as applied to government units by the Governmental Accounting Standards Board (GASB). The WMO's accounting policies are described below:

Financial Reporting Entity

Generally accepted accounting principles require that the financial reporting entity include the primary government and component units for which the primary government is financially accountable. Under these principles the WMO does not have any component units.

LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Government-Wide Fund Financial Statements

The government-wide fund financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the WMO. The governmental activities are supported by member contributions and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported instead as general government revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the WMO considers all revenues, except reimbursement grants, to be available if they are collected within 60 days of the end of the current fiscal period. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Intergovernmental revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the WMO.

The WMO reports one major governmental fund. The General Fund (Administrative Fund) is the general operating fund of the WMO. It is used to account for financial resources to be used for general administrative expenditures and programs of the WMO.

Budgets

Budgets are adopted annually by the Board of Managers. During the budget year, supplemental appropriations and deletions are, or may be, authorized by the Board. The amounts shown in the financial statements as "Budget" represent the original budgeted amounts plus all revisions made during the year and/or for the year. Encumbrance accounting, under which purchase orders, contracts and other commitments of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the WMO.

**LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

The WMO monitors budget performance on the fund basis. All amounts over budget have been approved by the Board through the disbursement approval procedures.

At December 31, 2020, the WMO's actual expenditures were less than the final budget by \$515,426. This excess is primarily due to approved grant expenditures from State grants awarded which are not included in the WMO's annual operating budget.

Cash

Cash is stated at fair value, except for non-negotiable certificates of deposit, which are on a cost basis and short-term money market investments, which are stated at amortized cost.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates that affect amounts reported in the financial statements during the reporting period. Actual results could differ from such estimates.

Prepaid Items

Certain payments to vendors (insurance) reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported using the consumption method and recorded as expenditures/expenses at the time of consumption.

Unearned Revenue

Governmental funds and government-wide financial statements report unearned revenue in connection with resources that have been received, but not yet earned.

Classification of Net Position

Net position in the government-wide financial statements is classified in the following categories:

Unrestricted net position – the amount of net position that does not meet the definition of restricted or investment in capital assets.

Fund Balance Classifications

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

Non-spendable – consists of amounts that are not in spendable form, such as prepaid items.

Restricted – consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed – consists of internally imposed constraints. These constraints are established by resolution of the WMO Board.

LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Assigned – consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the WMO's intended use. These constraints are established by the WMO Board and/or management.

Unassigned – is the residual classification for the general fund.

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

When committed, assigned or unassigned resources are available for use, it is the Board's policy to use resources in the following order: 1) committed 2) assigned and 3) unassigned.

Minimum Unassigned Fund Balance Policy

The WMO has formally adopted a policy regarding the minimum unassigned fund balance for the General Fund. The most significant revenue sources of the General Fund is member contributions and intergovernmental revenues. It is the WMO's goal to begin each fiscal year with sufficient working capital to fund operations throughout the year.

The policy establishes a year-end targeted unassigned fund balance amount of 40% of the budgeted operating expenditures for cash-flow timing needs. At December 31, 2020, the unassigned fund balance of the General Fund was 54% of the budgeted expenditures.

Recently Issued Accounting Standards

In February 2016, the FASB issued Accounting Standards Update, Leases (Topic 842), intended to improve financial reporting about leasing transactions. The ASU affects all companies and other organizations that lease assets such as real estate, airplanes, and manufacturing equipment. Under the new guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than 12 months. Consistent with current Generally Accepted Accounting Principles (GAAP), the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. However, unlike current GAAP, which requires only capital leases to be recognized on the statement of net position and statement of activities, the new ASU will require both types of leases to be recognized on the statement of net position and the statement of activities. The ASU leases will take effect for all non-public companies for fiscal years beginning after December 15, 2021.

Subsequent Events

In preparing these financial statements, the WMO has evaluated events and transactions for potential recognition or disclosure through May 19, 2021, the date the financial statements were available to be issued.

**LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

Note 2 - Deposits and Investments

Deposits

In accordance with Minnesota Statutes, the WMO maintains deposits at those depository banks authorized by the WMO Board, all of which are members of the Federal Reserve System.

Minnesota Statutes require that all WMO deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds.

Minnesota Statutes require that securities pledged as collateral be held in safekeeping by the WMO Treasurer or in a financial institution other than that furnishing the collateral. Authorized collateral includes the following:

- a) United States government treasury bills, treasury notes and treasury bonds;
- b) Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- c) General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- d) General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- e) Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc. or Standard & Poor's Corporation; and
- f) Time deposits that are fully insured by any federal agency.

At December 31, 2020, the carrying amount of the WMO's deposits were \$379,777 and the bank balance was \$379,777.

Custodial Credit Risk Deposits

Custodial credit risk is the risk that in the event of a bank failure, the WMO's deposits may not be returned to it. State statutes require that insurance, surety bonds or collateral protect all WMO deposits. The market value of collateral pledged must equal 110% of deposits not covered by insurance or bonds. The WMO has no additional deposit policies addressing custodial credit risk. As of December 31, 2020, the WMO's deposits were not exposed to custodial credit risk.

LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 3 - Unearned Revenue

Unearned revenue represents unearned advances from the Minnesota Board of Water and Soil Resources (BWSR) for clean water funds. Revenues will be recognized when the related program expenditures are recorded. Unearned revenue for the year ending December 31, 2020 consists of a 2018 CWF for \$144,562 and Watershed Funds of \$70,064 for a total of \$214,626.

Note 4 - Member Contributions

In accordance with the provisions of the Joint Powers Agreement (Section 9, Subd. 2), members agreed to contribute each year to the General Fund. Each member's percentage share is based on an average of the following two percentages:

- (1) The percentage of the total assessed valuation of all real property within WMO which lies within the member's boundaries; and
- (2) The percentage of the total area in WMO which lies within the member's boundaries.

For 2020, the WMO assessed the members \$110,224 in member contributions.

Note 5 - Member Reimbursements

Members reimburse the WMO for amounts expended for projects that indirectly benefit them. The WMO depends on member reimbursements in order to carry out its project activities.

Note 6 - Grants

The WMO receives financial assistance from governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the WMO at December 31, 2020.

Note 7 - Risk Management

The WMO is exposed to various risks of loss for which the WMO carries commercial insurance policies.

Property and casualty insurance coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The WMO pays an annual premium to the LMCIT. The WMO is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through commercial companies for claims in excess of various amounts.

There were no reductions in insurance coverage from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

**LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

Note 8 - Commitments and Contingencies

The WMO is not aware of any existing or pending lawsuits, claims or other actions in which the WMO is a defendant.

Note 9 - Risk and Uncertainty

In December 2019, a novel strain of coronavirus (COVID-19) was reported in Wuhan, China. The World Health Organization has declared the outbreak to constitute a "Public Health Emergency of International Concern." During 2020 the stock market was unpredictable and interest rates decreased. The economy is still managing, but eventually it could slow down. Once that happens, we are not sure how that will impact the WMO's future financial condition or results of its operations.

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**LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
Revenues				
Member contributions	\$ 110,224	\$ 110,224	\$ 110,224	\$ -
Intergovernmental	250,000	250,000	83,107	(166,893)
Interest income	500	500	619	119
Other	500	500	660	160
Total Revenues	<u>361,224</u>	<u>361,224</u>	<u>194,610</u>	<u>(166,614)</u>
Expenditures				
Current:				
General government:				
Administrative	30,000	30,000	30,398	(398)
Insurance	2,500	2,500	2,686	(186)
Professional fees	5,900	5,900	4,527	1,373
Programs:				
Engineering	51,500	51,500	22,157	29,343
State grants	571,500	571,500	97,624	473,876
Other	29,520	29,520	18,102	11,418
Total Expenditures	<u>690,920</u>	<u>690,920</u>	<u>175,494</u>	<u>515,426</u>
Net Change in Fund Balance	<u>\$ (329,696)</u>	<u>\$ (329,696)</u>	<u>\$ 19,116</u>	<u>\$ 348,812</u>
Fund Balance - January 1			<u>132,030</u>	
Fund Balance - December 31			<u>\$ 151,146</u>	

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Managers
Lower Mississippi River Watershed Management Organization
Mendota Heights, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities of Lower Mississippi River Watershed Management Organization, Mendota Heights, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Lower Mississippi River Watershed Management Organization's basic financial statements, and have issued our report thereon dated May 19, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lower Mississippi River Watershed Management Organization's internal control over financial reporting 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 Lower Mississippi River Watershed Management Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Lower Mississippi River Watershed Management Organization's internal control over financial reporting.

A deficiency in internal control over financial reporting 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 combination of deficiencies, in internal control over financial reporting 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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Responses as item 2020-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lower Mississippi River Watershed Management Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Lower Mississippi River Watershed Management Organization's Response to Findings

Lower Mississippi River Watershed Management Organization's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Lower Mississippi River Watershed Management Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Peterson Company Ltd

PETERSON COMPANY LTD
Certified Public Accountants
Waconia, Minnesota

May 19, 2021

INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

To the Board of Managers
Lower Mississippi River Watershed Management Organization
Mendota Heights, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of Lower Mississippi River Watershed Management Organization, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Lower Mississippi River Watershed Management Organization's basic financial statements, and have issued our report thereon dated May 19, 2021.

In connection with our audit, nothing came to our attention that caused us to believe that Lower Mississippi River Watershed Management Organization failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minnesota Statutes 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Lower Mississippi River Watershed Management Organization's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Peterson Company Ltd

PETERSON COMPANY LTD
Certified Public Accountants
Waconia, Minnesota

May 19, 2021

**LOWER MISSISSIPPI RIVER WATERSHED MANAGEMENT ORGANIZATION
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2020**

2020-001 Segregation of Duties

Criteria: Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

Condition: Substantially all accounting procedures are performed by one person.

Cause: This condition is common to organizations of this size due to the limited number of staff.

Effect: The lack of an ideal segregation of duties subjects the WMO to a higher risk that errors or fraud could occur and not be detected in a timely manner.

Recommendation: Any modification of internal controls in this area must be viewed from a cost/benefit perspective.

Management Response: The WMO has adequate policies and procedures in place to compensate for the lack of segregation of duties. This is done by having all disbursements approved by the Board of Managers and the individual performing the accounting procedures having no authority to execute a transaction.

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