

# 2015 Annual Report & Communication

April 2016

# Lower Minnesota River Watershed District

## 2015 Annual Report

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Note: Monitoring reports can be downloaded from the LMRWD web site at <http://www.watersheddistrict.org/reports.html>.



## List of Acronyms and Abbreviations

| Term   | Definition   |
|--------|--|
| AMC    | Association of Minnesota Counties                            |
| BBR    | Biennial Budget Review                                       |
| BWSR   | Board of Water and Soil Resources                            |
| CCH    | Contested Case Hearing                                       |
| CIP    | Capital Improvement Program                                  |
| CHS    | Central Harvet States  |
| COE    | US Army Corps of Engineers                                   |
| CSAH   | County State Aid Highway                                     |
| DMMP   | Dredge Material Management Plan                              |
| EPA    | Environmental Protection Agency                              |
| HUC    | Hydrological Unit Code                                       |
| LGU    | Local Governmental Unit                                      |
| LWMP   | Local Water Management Plan                                  |
| LMRWD  | Lower Minnesota River Watershed District                     |
| MASWCD | Minnesota Association of Soil & Water Conservation Districts |
| MAWD   | Minnesota Association of Watershed Districts                 |
| MCES   | Metropolitan Council Environmental Services                  |
| MLCCS  | Minnesota Land Cover Classification System                   |
| MnRAM  | Minnesota Routine Assessment Method                          |
| MPCA   | Minnesota Pollution Control Agency                           |
| MRBC   | Minnesota River Basin Commission                             |
| MRC    | Minnesota River Congress                                     |
| MS4    | Municipal Separate Storm Sewer System                        |
| PCB    | Poly-chlorinated biphenyl                                    |
| SNA    | Scientific and Natural Area                                  |
| SRE    | Strategic Resource Evaluation                                |
| SRV    | Soil Reference Value   |
| SWCD   | Soil & Water Conservation District                           |
| SWPPP  | Storm Water Pollution Prevention Plan                        |
| TAC    | Technical Advisory Committee                                 |
| TEP    | Technical Evaluation Panel                                   |
| TH     | Trunk Highway  |
| TMDL   | Total Maximum Daily Load                                     |
| TSS    | Total Suspended Solids                                       |
| USGS   | United States Geological Survey                              |

## List of Acronyms and Abbreviations - continued

| Term  | Definition                                    |
|-------|---|
| WD    | Watershed District                            |
| WMO   | Water Management Organization                 |
| WOMP  | Watershed Outlet Monitoring Program           |
| WRAPS | Watershed Restoration and Protection Strategy |





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## **Executive Summary**



# Executive Summary: 2015 Annual Report

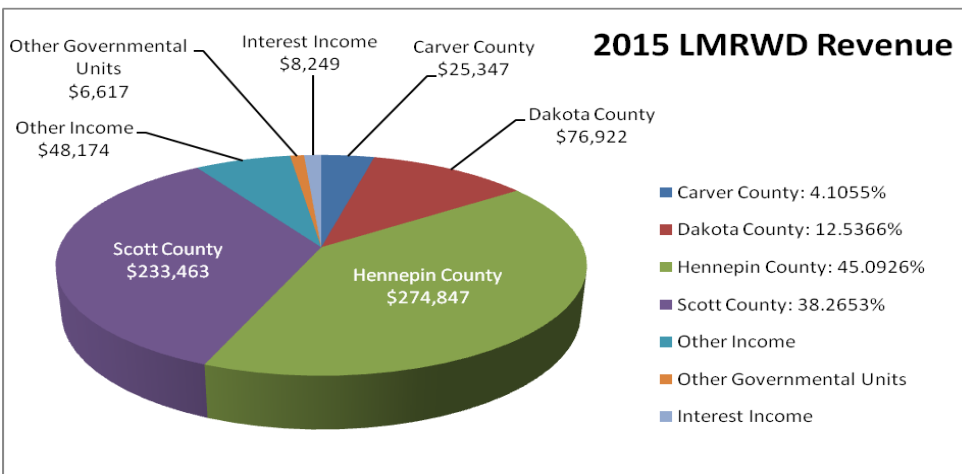
## 2015 Activities & Achievements

This Executive Summary highlights the work and accomplishments of the Lower Minnesota River Watershed District (LMRWD) during its fiscal year 2015 (January 1, 2015–December 31, 2015) in the following areas: Nine-foot Channel, Plan Implementation Activities, water quality activities and education activities. The LMRWD activities and projects are guided by its Watershed Management Plan (Plan), which was approved by the Minnesota Board of Water and Soil Resources (BWSR) in December, 2011, subject to the condition “that the LMRWD amend the implementation program of the Plan by the end of 2014 to incorporate the results of the Strategic Resource Evaluation and Management Process (SRE) that is to be completed in 2012 and 2013.” The SRE was finalized and adopted by the LMRWD in 2014. A petition to amend the Plan was submitted to BWSR in December 2014. The Plan amendment was approved by BWSR in June 2015 and adopted by the LMRWD in July 2015.

## Nine-foot Channel Achievements

The LMRWD continued its role as the local sponsor for maintenance of the nine-foot navigation channel. In 2015, the District successfully

- Petitioned the US Army Corps of Engineers (COE) to reconsider the need for a second dredge material placement site below the I-35W bridge;
- Contracted for the removal and sale of 9,640 cubic yards (CY) of material from the Vernon Ave. dredge site;
- Licensed placement of 23,150 CY of material from terminal slips owned by local industry and removed material placed on the Vernon Ave. site in 2014;
- Lobbied the Minnesota Legislature to form a Minnesota River Commission that would set goals and priorities for the Watershed to reduce sediment loads;
- Accepted 30,000 CY of dredge material from the navigation channel at the Vernon Ave. dredge site;
- Secured a right of entry agreement with the COE to place dredge material on the Vernon Ave. site.



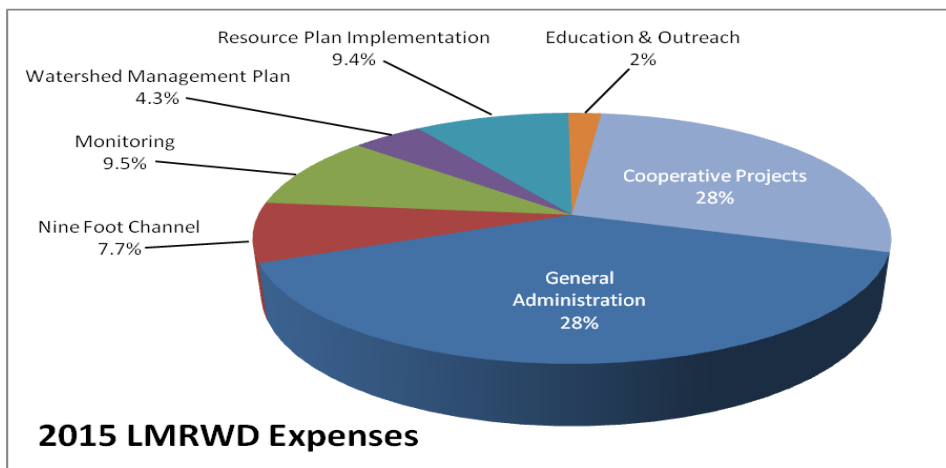
In FY 2015, levy revenues totaling \$610,579 were derived from four counties, as shown by the chart at left. Other income included the sale of dredge material for reuse and license fees from industry for storage of private dredge material on the Vernon Ave. dredge site. For more information on the LMRWD’s FY 2015 revenue, see the financial information in Appendix A of this annual report.

## Watershed Plan Activities

The LMRWD continued to implement the goals of its plan. In addition to the Plan Amendment, the District

- Held a public meeting to share the Dean Lake paleolimnology study with area residents and requested reclassification of lake to wetland;
- Began project to stabilize ravine tributary to Seminary Fen;
- Commented on the LeSueur River WRAPS (Watershed Restoration and Protection Strategies);
- Participated in Hennepin County’s Flying Cloud Drive TEP;
- Investigated possibility of stormwater reuse to irrigate Dred Scott playfields in Bloomington;
- Developed feasibility study for East Chaska Creek stabilization and restoration project;
- Received final report and funded Long Meadow Outfall project in Bloomington;
- Reviewed and approved the LWMP from the City of Chaska;
- Reviewed and approved update to Section IV of Bloomington LWMP;
- Approved a Consent Agreement across LMRWD easement for Black Dog Regional Trail in Burnsville;
- Began work on a clarification of the Plan to distill LMRWD standards for cities and developers.

In FY 2015, the LMRWD spent a total of \$192,150 on Cooperative Projects included in its Capital Improvement Program and approximately \$326,003 on its other activities, including \$40,129 to maintain the nine-foot navigation channel. For an itemization of the LMRWD’s FY 2015 expenditures, or more information on them, see the Financial Information in Appendix A of the Annual Report



## Water Quality Activities

In 2015, the LMRWD addressed water quality issues by

- Preparing an assessment of the monitoring data collected in Dakota County fens, since 2011;
- Performing continuous stream monitoring for water quality on Eagle Creek WOMP station, in cooperation with the Metropolitan Council Environmental Services and the Scott County SWCD;
- Monitoring water levels in observation wells in Savage Fen and Seminary Fen;
- Conducting thermal monitoring of Eagle Creek, a designated trout stream, in Scott County;
- Monitoring East Creek and Chaska Creek for occurrence and concentration of nutrients and *E. coli*;
- Monitoring Dean Lake Inlet Channel for nutrients;
- Monitoring water quality of Courthouse, Fireman’s and Brickyard lakes;
- Sampling suspended sediment and bedloads on the Minnesota River through a partnership with the USGS and the US Army Corps of Engineers; and
- Working at the Minnesota Legislature to establish a Minnesota River Basin Commission.

## Education Activities

In 2014, the LMRWD pursued its education goals as it

- Sponsored attendance in six classrooms at the Metro Children’s Water Festival in September;
- Sponsored one participant in 2015 Paddle Forward expedition on the Minn. River by Wild River Academy;
- Hosted Paddle Forward expedition at the Vernon Ave. dredge site with USGS to explain dredging operations;
- Sponsored a raingarden workshop in the City of Shakopee, presented by Scott SWCD;
- Hosted a barge tour on the Minnesota River in September, speakers included representatives from the Minn. Soybean Growers, US Fish & Wildlife Service, CHS, Upper River Services among others;
- Participated in the Minnesota River Congress by becoming part of the organizing committee and making a presentation at the Fourth River Congress in July; and
- Posted agendas and minutes of Board of Managers meetings on the LMRWD website.



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## I. Annual Activity Report



**LOWER  
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This LMRWD Annual Report covers the activities of the Lower Minnesota River Watershed District (LMRWD) for fiscal year 2015 (January 1, 2015–December 31, 2015). This report was prepared to meet the annual reporting and evaluation requirements set forth in Minnesota Statutes Annotated 103D.351 and Minnesota Rules Chapter 8410.0150.

**A. Board of Managers**

The LMRWD is governed by a Board of Managers appointed by the county commissioners of each county for a term of three years. Managers can be re-appointed. Carver, Dakota, and Scott counties appoint one manager, while Hennepin County appoints two. It is the job of the Board of Managers to preside over the business of the LMRWD as it pursues the goals of the Watershed Management Plan. The following table indicates the managers appointed and officers elected at the meeting held on September 16, 2015.

| County/<br>Manager | Term<br>expiration | Office            | Phone        | Email                  | Address                                       |
|--------------------|--------------------|-------------------|--------------|------------------------|---|
| <b>Carver</b>      |                    |                   |              |                        |   |
| Vacant             | 2/28/2017          | —                 | —            | —                      | —   |
| <b>Dakota</b>      |                    |                   |              |                        |   |
| Yvonne Shirk       | 2/28/2018          | President         | 612-860-6680 | yshirk@msn.com         | 11000 Territorial Dr.<br>Burnsville, MN 55337 |
| <b>Hennepin</b>    |                    |                   |              |                        |   |
| Len Kremer         | 2/28/2018          | Secretary         | 952-832-2600 | lkremer@barr.com       | 6111 Auto Club Rd.<br>Bloomington, MN 55438   |
| David Raby         | 2/28/2018          | Treasurer         | 952-949-1230 | dave.raby@aol.com      | 10006 Indigo Dr.<br>Eden Prairie, MN 55347    |
| <b>Scott</b>       |                    |                   |              |                        |   |
| Michael Murphy     | 2/28/2017          | Vice<br>President | 903-330-2465 | mikemurphy84@gmail.com | 1985 Granite Dr.<br>Shakopee, MN 55379        |



## B. LMRWD Staff and Consultants

All Lower Minnesota River Watershed District (LMRWD) staff is hired on a contract basis. The Administrator oversees the daily operations of the LMRWD and coordinates the activities of the engineering consultant, legal counsel, financial services and dredge site operations manager. The LMRWD contracts with an outside accounting firm to perform its annual financial audit, required under Minnesota Statutes Annotated 103D.355.

### Administrator

Linda Loomis  
 Naiad Consulting, LLC  
 6677 Olson Hwy  
 Golden Valley, MN 55427  
 763-545-4659  
[naiadconsulting@gmail.com](mailto:naiadconsulting@gmail.com)

### Engineer

Della Schall Young, PMP, CPESC  
 Dan Murphy, P.E.  
 Burns & McDonnell  
 8201 Norman Center Dr, Ste 300  
 Bloomington, MN 55437  
 952-656-6003  
[dnsyoung@burnsmcd.com](mailto:dnsyoung@burnsmcd.com)

### Auditor

Peggy Moeller  
 Redpath and Company  
 4810 White Bear Pky  
 White Bear Lake, MN 55110  
 651-426-7000  
[pmoeller@redpathcpas.com](mailto:pmoeller@redpathcpas.com)

### Accounting Services

David Frischmon  
 Mary Kaye Wahl C.P.A.  
 Carver County Financial Services Div,  
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 Chaska, MN 55318  
 952-361-1506  
[dfrischmon@co.carver.mn.us](mailto:dfrischmon@co.carver.mn.us)  
[mwahl@co.carver.mn.us](mailto:mwahl@co.carver.mn.us)

### Legal Counsel

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 Rinke Noonan  
 US Bank Plaza  
 1015 St. Germain St, Ste 300  
 St. Cloud, MN 56303  
 320-251-6700  
[jkolb@rinkenoonan.com](mailto:jkolb@rinkenoonan.com)

## C. LMRWD Technical Advisory Committee

|  |  |
|--|--|
| Albright, Lindsey: Water Resource Conservationist, Dakota SWCD     | Machajewski, Paul: Channel Maintenance Coordinator, US Army Corps of Engineers |
| Anhorn, Randy: Hennepin County                                     | Modrow, Dave: Water Resource Engineer, City of Eden Prairie                    |
| Bleser, Claire: Administrator, Riley Purgatory Bluff Creek WD      | Moline, Paul: Manager, Carver County WMO                                       |
| Christopher, Steve: Board Conservationist, Minnesota               | Monk, Bill: City Engineer, City of Chaska                                      |
| Dye, Allen: Project Engineer, MAC                                  | Mulcahy, Joe: Metropolitan Council   |
| Gruidl, Bryan: Senior Water Resources Manager, City of Bloomington | Nelson, Paul: Environmental Services Project Manager, Scott County             |
| Jacobson, Daryl: Water Resource Specialist, City of Burnsville     | Sawdey, Charlie: Water Resource Specialist, Carver County WMO                  |
| Jeffery, Terry: Water Resource Coordinator, City of Chanhassen     | Skancke, Jennie: Area Hydrologist, Minnesota Department of Natural Resources   |
| Kevin Bigalke, Administrator, Nine Mile Creek WD                   | Stovring, Leslie: Environmental Coordinator, City of Eden Prairie              |
| Kuphal, Troy: District Manager, Scott County SWCD                  | Swentek, Joe: Project Engineer, City of Shakopee                               |
| Loney, Bruce: Public Works Director, City of Shakopee              | Tiedeken, Nick: Minn. Department of Transportation                             |
| Lucido, Sam: Water Resource Engineer, City of Savage               | Wanous, Mike: District Manager, Carver County SWCD                             |
| Lynch, Diane: Administrator, Prior Lake-Spring Lake WD             | Watson, Brian: District Manager, Dakota County SWCD                            |
| MacBeth, Eric: Water Resource Manager, City of Eagan               | Zadak, Chris: Watershed Project Manager, Minnesota Pollution Control Agency    |

## D. LMRWD Citizen Advisory Committee (CAC)

There currently is not a standing Citizen Advisory Committee.

## E. LMRWD Goals

### Description of Overall Goals

The LMRWD's general goals fall under the categories of water quality, flood control, erosion and sediment control, stream restoration, wetland management, groundwater, public ditches and public involvement and information. Unlike other water management programs in the state subject to M.S. 103B, the LMRWD has an additional purpose, which is to assist and facilitate the efforts of state and federal agencies to maintain the Minnesota River nine-foot navigation channel. The goals identified in the Watershed Management Plan (December 2011) are to

- Manage the different roles of the District;
- Protect, improve and restore surface water quality;
- Protect and promote groundwater quality and quantity;
- Protect and manage unique natural resource;
- Protect and preserve wetlands;
- Manage floodplains and mitigate flooding;
- Manage erosion and control sediment discharge;
- Maintain and improve navigation and recreational use of the Lower Minnesota River; and
- Increase public participation and awareness of unique natural resources and the Minnesota River.

## F. 2015 LMRWD Work Activities

The LMRWD conducted the following activities in 2015. Work related to water quality monitoring is addressed in Section H.

**Capital Improvement Program:** The LMRWD continued to implement its Capital Improvement Program (CIP), whose 2015 achievements included

- Seminary Fen. The project to stabilize a severely eroded ravine tributary to Seminary Fen began in October, with a planned completion date in December. However, weather prevented completion of the project according to the planned schedule and an extension of the Clean Water Fund Grant was requested and granted. BWSR extended the grant to June 30, 2016.
- Bluff Creek. Approved participation with Riley Purgatory Bluff Creek Watershed District, the City of Chanhassen, and the Hennepin Rail Authority in a project on Bluff Creek to restore and stabilize an outside bend in the creek, repair undercutting of the tunnel under the Minnesota Bluffs Regional Trail, and create fish passages into and through the tunnel.
- Dred Scott Water Reuse. Prepared a feasibility report for a project that would collect storm water in the Dred Scott Athletic Field complex in Bloomington for reuse irrigating the ball fields. The amount of storm water that was available to collect was not enough to make the project cost effective.
- East Chaska Creek. Jointly with the City of Chaska prepared a feasibility report to identify channel maintenance activities, prioritize channel stabilization projects, provide conceptual design

and cost estimates, and Identify other potential capital projects and/or studies. The report identified several areas where the city needed to perform channel maintenance and areas with active erosion that needed stabilization. Lastly, the report identified potential capital projects to address the various impairments on the creek and mitigate sediment transport to the Minnesota River.

A major plan amendment was submitted to, and approved by, BWSR in June 2015. At the July 30, 2015 meeting of the LMRWD Board of Managers, resolution 15-07 approved the major plan amendment. Revisions to the LMRWD CIP (Appendix C) include, but are not limited to, the following:

- Adding a project to Bluff Creek for 2015–16 to cooperate with Riley Purgatory Bluff Creek Watershed District to stabilize and restore an eroded portion of Bluff Creek, stabilize the stream bank to help meet the Bluff Creek TMDL turbidity goals and to construct a fish passage adjacent to the restoration, which continues through the culvert under the Minnesota River Bluff Regional Trail, to help meet the Bluff Creek TMDL biota goals. Further, the project will attempt to provide energy dissipation at the exit from the tunnel under the Minnesota Bluffs Regional Trail, apply bank stabilization measures along outside creek bends, re-direct runoff coming off TH101 bridge and stabilize areas around bridge abutments. The estimated cost of this project is \$50,000.
- Adding a project for 2014–15 to cooperate with the City of Bloomington to rehabilitate or reconstruct an existing storm sewer outfall to Long Meadow Lake from the Bloomington Central Station area, incorporating water quality best management practices to provide additional treatment. The estimated cost of this project, funded in November 2015, is \$100,000.
- Adding an assessment of wetlands and fens for 2016, which includes completing a floristic quality assessment that provides a replicable picture in time of the fens, to be used as a baseline indicator of fen condition for future comparison. The project includes updating MLCCS and MnRAM to provide a complete, accurate baseline dataset of wetland plant communities found in the marshes. Project includes quality control of existing data and addition of new information. The estimated cost of this project is \$45,000.
- Adding a project for 2016 to stabilize gullies along the northern bluff of the clayhole Brickyard Lake to deter sedimentation in the lake. The estimated cost of this project is \$100,000.
- Adding a project for 2016–17 for East Chaska Creek. The project would reduce localized erosion, stabilize banks at outfalls, re-vegetate said banks, remove sediment deposits from channel, add toe protection where necessary, and control steep grades to reduce localized erosion. The estimated cost of this project is \$301,000.
- Adding a project for 2018–19 to Carver Creek to stabilize outer bends with toe protection, grade banks to a more stable slope, and stabilize a tributary gully. The estimated cost of this project is \$93,500.
- Adding a project for 2018–19 for Riley Creek to provide an energy dissipation structure below CSAH 61 and redirect flows from outside creek meanders. The estimated cost of this project is \$168,500.
- Adding a water re-use project for Dred Scott Park in the City of Bloomington.

BWSR Clean Water Fund Grant Administration:

- Submitted project updates, reports, etc. for the BWSR Clean Water Fund Grant for the Seminary Fen – Chaska ravine projects (original grant was committed in 2013).
- Requested and received an extension of the grant request for the Seminary Fen – Chaska ravine project.

The LMRWD's Capital Improvements Program and potential future water quality capital improvements are included in the *LMRWD Watershed Manager Plan* (2011, amended 2015). The table listing the

LMRWD's Capital Improvement Program was updated as part of the plan amendment.

**Watershed Management Plan.** In 2015, the LMRWD amended its Watershed Management Plan to update the Capital Improvement Program and to incorporate the Dredge Management Plan, the Strategic Resource Evaluation, and the Governance Study into the Plan. The LMRWD held a public hearing on the proposed amendment at its March 18th meeting. The Plan amendment was then submitted to BWSR, which approved the amendment in June. At the July 30th meeting, the LMRWD approved Resolution 15-07 adopting the watershed plan amendment.

Additionally, the LMRWD implemented its Capital Improvement Program and its annual water quality program and channel maintenance program as described in the LMRWD's Watershed Management Plan.

The LMRWD began a minor plan amendment to clarify the standards in the LMRWD's Plan and the District's expectations of cities with respect to compliance with the Plan.

**Nine-foot Channel.** The LMRWD is the local sponsor for the nine-foot navigation channel (the Channel), which extends from the confluence of the Mississippi River with the Minnesota River upstream to the Minnesota's mile post 14.7. As the local sponsor, the LMRWD must provide locations for the storage and disposal of material dredged from the River in order to maintain navigation. To this end the LMRWD owns and operates a dredge material placement site at 12020 Vernon Ave. in the City of Savage, Minn.

In 2015, the following activities occurred at the Vernon Ave. site:

- 9,640 cubic yards of stockpiled material was removed for reuse at sites in Edina, Rosemount and Chanhassen. The LMRWD received payment for this material at the rate of \$.44/CY;
- A right of entry agreement with the US Army Corps of Engineers was executed to allow the COE to place material dredged from the River in order to maintain commercial navigation;
- The COE placed 17,204 CY of new material dredged from the navigation channel on the site;
- 29,165 CY of private dredge material placed on the site in 2014 was removed and permanently placed at Allied Waste in Rosemount;
- 22,250 CY of new material dredged from private industry barge slips in 2015 was placed on the site;
- The District discussed potential issues for storage of private dredge material for two years with industry and MPCA;
- The District successfully petitioned the US Army Corps of Engineers to reconsider the need for a second dredge material placement site below the I-35W bridge. The Corps agreed material dredged from below I-35W would be transported to the Vernon Ave site and the LMRWD would pay for the cost of transport. This will result in significant savings to the LMRWD;
- A management plan for the site was developed and work was begun to develop a capital improvements plan to facilitate drainage of water from dredge material and prevent erosion;
- A geotechnical evaluation of Vernon Ave. was conducted;
- The District began to address the deficit in the LMRWD's nine-foot channel fund by adopting Resolution 15-12 authorizing staff to begin considering options to refund deficits in the channel maintenance fund and pay for future maintenance;
- The District reviewed license agreements with private industry, which end in August 2016; and
- The District monitored MPCA rule-making regarding acceptable tolerance levels of pollutants in dredge material. The levels are referred to as soil reference values (SRVs).

**Technical Advisory Committee.** Technical Advisory Committee meetings are open to the public and announced on the LMRWD website. The LMRWD held one meeting of the TAC in FY 2015, on July 15, to review and discuss the following:

- Review changes to Watershed Management Plan and discuss next steps;
- Discuss project review and permitting within the LMRWD;
- Discuss monitoring within the LMRWD and coordinating monitoring efforts;
- Discuss the role of the TAC and the frequency of meetings.

TAC members said there is confusion about LMRWD standards and how municipalities are expected to enforce the standards. In response to comments made at the TAC meeting, the LMRWD began work on a clarification to the LMRWD Watershed Management Plan. The LMRWD developed an approach to the clarification and met with BWSR to ensure the approach would be acceptable. Project reviews and variances will be addressed in the clarification.

**Annual Report from the Metropolitan Airport Commission.** In April, Mr. Al Dye, Airside Project Manager, Airport Development reported to the Board of Managers activities planned for 2015 and beyond at the Minneapolis–St. Paul airport. Projects for 2015 include a three-gate expansion at Terminal 2, continuation of the pavement joint repair/replacement program, reconfiguration of Concourses A and B to accommodate larger aircraft, pavement improvement near Concourses C and E, bathroom renovations at Terminal 1, consolidation and upgrades to checkpoints to improve efficiency, improvement to emergency power system, and work on the cooling system. An expansion to the parking ramp at Terminal 1 is planned for 2016.

Managers asked questions about stormwater quality and informed Mr. Dye that the LMRWD is still interested in a parcel of land long the river for placement of dredge material.

**Annual Report on Flying Cloud Landfill Closure.** In April, Mr. David Parenteau, from Wenck Associates, reported to the Board of Managers progress on the closure of the Flying Cloud Landfill.

**Review of Municipal Plans and Adjacent WD/WMO Plans/Plan Amendments.** In 2015, the LMRWD reviewed and commented on Section IV of Bloomington's Surface Water Management Plan and municipal plans for the City of Chaska and Eden Prairie. The Board of Managers passed resolution 15-04 in July approving the Chaska plan. In October, the LMRWD withheld approval of the Eden Prairie plan until revisions acceptable to the LMRWD were made.

In 2015, the LMRWD did not receive any requests to review plans or plan amendments for any adjacent WD/WMOs.

**LMRWD Policy Development.** At the January 21, 2015 meeting, the Board of Managers adopted an out-of-state travel policy, as required by Minnesota Statute 471.661.

**Resolutions.** The 17 resolutions passed by the LMRWD in 2015 are included in Appendix B.

**LeSueur River Watershed Restoration and Protection Strategy Comments.** In April, the LMRWD commented on the LeSueur River Watershed Restoration and Protection Strategy (WRAPS) report. The Le Sueur River, upstream from the Lower Minnesota River Watershed District, has been determined to contribute a disproportionate amount of sediment to the Minnesota River. Our comments included a request that the Le Sueur River be identified as a priority for funding under the Clean Water Act; that the report should build upon the South Metro Mississippi River TSS TMDL and Sediment Reduction Strategy; that changes to the drainage code and implementation of alternative drainage practices need to be identified; and that only permitted programs will be penalized for violations when only a fraction of the loading comes from those sources.

**Hennepin County Project No. 0904, Flying Cloud Drive.** In 2015, the LMRWD continued to work with the Technical Evaluation Panel (TEP) on this project, which is predominantly in the LMRWD. The LMRWD worked with project consultants on drainage and erosion control design.



**South Metro Mississippi River Total Suspended Solid Total Maximum Daily Load Study (SMMR TSS TMDL).** In 2012, the MPCA released the SMMR TSS TMDL and asked for comments. The LMRWD responded to the request and asked for a Contested Case Hearing (CCH) to dispute issues of material fact. The LMRWD found that load allocations set forth in the TMDL were inaccurate, misleading and subject to misinterpretation. The LMRWD also found that the waste load allocations for MS4 communities was not supported by the July 2009 report to the MPCA by Limno-Tech, Inc., "Upper Mississippi-Lake Pepin Water Quality Model; Development, Calibration and Application," and that the required reduction was arbitrary and ineffectual.

In August 2014, the MPCA provided the LMRWD with a revised SMMR TSS TMDL, with a request that the LMRWD review the revised study and withdraw the request for a CCH. The LMRWD sent a comment letter on the revised TMDL, which indicated the LMRWD was satisfied with the revisions regarding the waste load allocations for MS4s, and withdrew the request for a Contested Case Hearing on that issue. However, the LMRWD found the load allocations were still inaccurate, misleading and subject to misinterpretation.

In January 2015, the MPCA appeared before the Board of Managers and again requested the LMRWD withdraw its request for a Contested Case Hearing. At that meeting, the MPCA informed the LMRWD that its request for a CCH would be denied if the request was not withdrawn. The LMRWD responded that it would withdraw the request if the MPCA agreed to certain conditions: 1) that the LMRWD Board be given the opportunity to appear before the MPCA Board and 2) that the MPCA assist the LMRWD with efforts to educate others about the need to reduce sediment production within the basin. The MPCA asked for a clarification of what the LMRWD had in mind for educational efforts and agreed the LMRWD's would be allowed to appear before the board. However, the 2015 legislature disbanded the MPCA Board.

On November 4th, the LMRWD Board of Managers met with MPCA Commissioner John Linc Stine, and withdrew the District's request for a Contested Case Hearing. The Managers discussed with the Commissioner the need for MPCA assistance to reduce sediment loading in the Minnesota River from sources upstream outside and beyond the control of the LMRWD. The Commissioner videotaped a message to the Minnesota River Congress in response to the LMRWD meeting.

The LMRWD has a huge stake in reducing sediment loads to the Minnesota River, as it is has responsibility for maintaining the navigation channel from the city of Savage to the confluence with the Mississippi River and protecting the water quality of the Minnesota River and the unique natural resources within the district.

**Legislative Action.** In 2015, the LMRWD was able to get legislation introduced in the Minnesota Senate (SF 2204, Sheran), which would have created a Minnesota River Basin Commission and appropriated \$500,000 from the Clean Water Fund to fund the commission's initial organization and two years of administrative expenses. The commission would have been organized according to major watersheds within the Minnesota River Basin, requiring each watershed to prepare a comprehensive water quantity and water quality enhancement plan for achieving a proportional share of the basin's water quality and water quantity management goals.

The bill was introduced late in the session and never received a hearing. No companion bill was introduced in the Minnesota House of Representatives.

After the session, the LMRWD worked to build support for this legislation, hoping the bill could be introduced in the 2016 legislature. In November 2015, the LMRWD arranged to present this proposal at the District 6, 7 and 8 meetings of the Association of Minnesota Counties (AMC). The LMRWD also made similar presentations at the Area 5 & 6 meetings of the Minnesota Association of Soil and Water Conservation Districts (MASWCD) and the Greater Blue Earth River Basin Alliance (GBERBA).

The basin commission proposal met great resistance from rural counties and Soil & Water Conservation Districts. In response, the LMRWD changed its approach in the 2016 Legislature, planning to have legislation introduced designating that one state agency (BWSR) have responsibility for setting comprehensive goals for the Minnesota River and then providing \$250,000 to fund the goal setting.

In December, the LMRWD introduced a resolution to the membership at the annual conference of the Minnesota Association of Watershed Districts in support of the legislation establishing a Minnesota River Basin Commission. The resolution was passed by the MAWD membership.

**Minnesota River Congress.** The LMRWD has participated with the Minnesota River Congress (MRC) and made a presentation to the congress in July, 2015. The LMRWD also worked with the MRC organizing team to get support for LMRWD efforts at the Minnesota legislature. In November, at the fifth congress, the MRC voted to support formation of a Minnesota River Basin Commission.

As result of the LMRWD's work on the SMMR TSS TMDL, MPCA Commissioner John Linc Stine videotaped a message to the Minnesota River Congress.

**Dakota County Fen Assessment of Monitoring Data.** The LMRWD engineering consultant, Burns & McDonnell, prepared an assessment of the monitoring data the LMRWD has collected since 2008. The *Groundwater and Fen Evaluation Summary Report* was completed and received by the LMRWD in December 2015 and can be found on the LMRWD website at [http://www.watersheddistrict.org/h2o/fenwells\\_15.pdf](http://www.watersheddistrict.org/h2o/fenwells_15.pdf).

**Dean Lake.** In 2014, the LMRWD, working with Scott WMO and the St. Croix Watershed Research Station of the Science Museum of Minnesota began a paleolimnology study of Dean Lake. The final report was received by the LMRWD and Scott WMO in January 2015.

In June, the LMRWD invited Mark Edlund, one of the authors of the report, to present report findings to a group of stakeholders — LMRWD managers, residents of the Dean Lake sub-watershed, and all MS4s that are tributary to Dean Lake, including the Mdewakanton Indian tribe, who were invited to the meeting. The LMRWD requested the MPCA consider reclassifying Dean Lake to a wetland. This request was based on Dean Lake's characteristics and the conclusions of the paleolimnology report.

**Black Dog Regional Trail.** The LMRWD holds an easement across the land owned by Xcel Energy's Black Dog energy generation plant for the purpose of placement of dredge material. The city of Burnsville requested that the LMRWD allow the city to construct a trail adjacent to the Minnesota River across the LMRWD easement.

The LMRWD worked with the Corps of Engineers to determine if a trail would interfere with the use of the property to place dredge material. The Corps said a trail would not interfere, but requested that the LMRWD place conditions upon the city. The conditions were that the trail be constructed to allow heavy equipment to cross and that the city agree to close the trail at times when dredge material is being placed on the site. The city accepted the conditions and the consent agreement was passed March 18, 2015 by the Board of Managers.

**Carp Management.** The LMRWD passed Resolution 15-06 on July 30, 2016 supporting changes to the DNR's Carp Management Program requested by the Prior Lake–Spring Lake Watershed District.

**Valley Fair.** Valley Fair in Shakopee is planning to make improvements that will affect wetlands on its property. The LMRWD participated in the technical evaluation panel for this project.

**Impaired Waters and Total Daily Loads (TMDL) Studies.** The following water bodies in the Lower Minnesota River Watershed District are listed in the Minnesota Pollution Control Agency's (MPCA's) draft *2014 Inventory of Impaired Waters*. The inventory includes listings of (1) impaired waters that require the development of a TMDL study, (2) impaired waters that have an approved TMDL study but are not yet meeting water quality standards, and (3) waters impaired from natural causes that do not require a TMDL study. The inventory is available at the MPCA's Impaired Waters website: <https://www.pca.state.mn.us/water/minnesotas-impaired-waters-list>.

| Water Body (Lake/River ID#)   | Pollutant or Stressor (Year of Listing)   |
|---|---|
| Bluff Creek from headwaters to Rice Lake (07020012-7190)                              | Turbidity (2002)<br>Fishes bioassessment (2004)   |
| Carver Creek from headwaters to Minnesota River (07020012-516)                        | Fecal coliform (2002)<br>Turbidity (2002)   |
| Chaska Creek from headwaters to Minnesota River (07020012-512)                        | Fecal coliform (2006)   |
| Dean Lake (07-0074-00)  | Nutrient/eutrophication/biological indicators (2006)  |
| East Chaska Creek from headwaters to Minnesota River (07020012-581)                   | Fishes bioassessment (2004)<br>Fecal coliform (2004)<br>Turbidity (2002)  |
| Nine Mile Creek from headwaters to Minnesota River (07020012-518)                     | Turbidity/TSS (2002)<br>Fishes bioassessment (2004)<br>Chloride (2004) <sup>1</sup>   |
| Riley Creek from headwaters to Minnesota River (07020012-511)                         | Turbidity (2002)  |
| Minnesota River from Bevens Creek to Mississippi River (07020012-501, 505, 506 & 532) | Turbidity (1996)<br>Dissolved oxygen (1998)<br>Fecal coliform (2002)<br>PCB in fish tissue (1998) <sup>2</sup><br>Mercury in fish tissue (1998) <sup>3</sup><br>Mercury in water column (1998) <sup>3</sup> |
| Snelling Lake (27-0001-00)  | Mercury in fish tissue (1998)   |
| Spring Creek (07020012-528)   | Fecal coliform (2006)   |

- **Bluff Creek, Carver Creek, Chaska Creek, East Chaska Creek, Riley Creek and Nine Mile Creek.** The majority of the watersheds, as well as the main channel of these water bodies, lies outside the boundaries of the LMRWD. Only the final section of each creek, before it reaches the Minnesota River, lies within the LMRWD.
- **Spring Creek.** This creek lies wholly within the boundaries of the LMRWD and the City of Carver.
- **Dean Lake.** Dean Lake lies wholly within the boundaries of the LMRWD. Dean Lake is eligible for a TMDL to be completed. The LMRWD has requested the MPCA consider reclassifying Dean Lake from

<sup>1</sup> MPCA proposed several new impairment listings for chloride in September 2013. Following responses to comments, these listings remained on the 2014 Proposed Impaired Waters List (updated 4/15/2014).

<sup>2</sup> Polychlorinated biphenyls (PCBs) are regulated by the Toxic Substance Control Act, which includes among other things prohibitions on the manufacture, processing, and distribution in commerce of PCBs; the act led to "cradle to grave" management of PCBs.

<sup>3</sup> The MPCA completed a state-wide Mercury TMDL that was approved in 2007. Permit limits and monitoring requirements are required to be in accordance with the Mercury Permit.

- **Minnesota River.** The lower 22 miles of the Minnesota River is impaired for dissolved oxygen. The River is impaired for fecal coliform bacteria from Bevens Creek to Sand Creek. The entire reach from Bevens Creek to the Mississippi River is impaired for turbidity, PCBs in fish tissue, and mercury in fish tissues and in the water column.

The Minnesota River is a major source of phosphorus and sediment in the Mississippi River, which contributes to degradation of downstream water quality, especially Pool 2 and Lake Pepin. A TMDL for excess nutrients in Lake Pepin is currently underway. The *South Metro Mississippi River Total Suspended Solids TMDL* was prepared and recently approved by the EPA. The draft *Minnesota River Turbidity TMDL Report* was prepared in February 2012.

The *Lower Minnesota River Dissolved Oxygen TMDL Report* was prepared and approved by the EPA in September 2004. The Minnesota River Basin General Phosphorus Permit was developed to address the reductions necessary from point sources identified in the TMDL.

- **Snelling Lake.** Snelling Lake is a floodplain lake within Fort Snelling State Park.
- **Lower Minnesota River Watershed Restoration and Protection Strategy (WRAPS).** In 2014, the MPCA began preparation of the WRAPS for the Lower Minnesota River major watershed. This WRAPS has been split into two unique tracks based on land use, one for the urban/suburban Metropolitan Area and the other for the predominantly agricultural area of the watershed. Completion of this WRAPS is expected in 2018.

## G. 2015 LMRWD Project Reviews

It is the policy of the LMRWD that the District should not perform development/redevelopment reviews and permitting and that these processes are more properly performed by local units of government. The LMRWD has agreements in place with all local governmental units (LGUs), with the exception of the City of Chanhassen. The cities perform reviews and permitting procedures necessary to implement the goals and policies of the LMRWD. The LMRWD will review files if requested to do so.

At the July 15, 2015 TAC meeting, TAC members said the LMRWD standards are unclear and difficult to determine and that this creates confusion that results in unequal enforcement of LMRWD standards across the District. In response, the LMRWD began work on a clarification to the LMRWD Plan, which will be presented to the TAC in 2016. This Plan clarification will also provide a model ordinance that cities can adopt to provide official controls to ensure compliance with the LMRWD standards. The District also intends to look at protections for the unique natural resources within the District, such as fens, trout streams, and bluffs.

In August, the City of Eden Prairie requested that the LMRWD review a development proposal that potentially impacted a bluff. The LMRWD reviewed the proposal and disagreed with the city on whether or not the property met the definition of a bluff. The city has the final say on the project, but the project highlighted the need for clarity in the LMRWD plan and official controls that conform with the LMRWD standards.

Plans to develop the Upper Post at Fort Snelling generated many requests for information and raised a question about the designated LGU. The LMRWD determined Fort Snelling is an unincorporated area of Hennepin County and there is no local regulating body. Therefore, the LMRWD will work with the MPCA and the DNR to provide oversight of development/redevelopment of the Upper Post.

The LMRWD has determined that many transportation improvement projects within the District are beyond the capabilities of the cities to review. Regional transportation improvement projects may exceed an LGU's capacity to review. Local street improvement projects may present a potential conflict of interest, since the city is the LGU and may not be able to provide impartial oversight. The LMRWD will begin to review all transportation improvement projects and local street improvement projects once the plan clarification has been adopted.

If the District finds that an LGU has failed to enforce LMRWD standards and policies, then the District will take appropriate steps to enforce its standards and policies.

## H. 2015 Water Quality Monitoring Data and Studies

The following water quality monitoring and water quality studies were performed:

- **Stream monitoring at the Eagle Creek WOMP station.** Stream monitoring was performed in cooperation with the Metropolitan Council Environmental Services (MCES) as part of the stream monitoring and watershed outlet monitoring program (WOMP). The LMRWD contracts with Scott Soil and Water Conservation District to perform monitoring activities at this station.

Reports that include WOMP monitoring results can be found on the Met Council website at <http://www.metrocouncil.org/Waste-Water/Services/Water-Quality-Management/Stream-Monitoring-Assessment/Minnesota-River-Tributary-Stream-Assessment.aspx?source=child>.

- **Thermal monitoring of Eagle Creek.** Eagle Creek is a designated trout stream, for which the LMRWD contracts with the Scott Soil and Water Conservation District to conduct thermal monitoring to ensure the creek can continue to support a healthy trout population.
- **Water level monitoring in Savage Fen.** The LMRWD contracts with Scott Soil and Water Conservation District to monitor 15 wells in Savage. Nine wells within Savage Fen, four wells across TH 13 from Savage Fen nearer to Eagle Creek, and two deep wells in the bluff above Savage fen are monitored for water levels.
- **Water quality and flow monitoring at Dean Lake.** Dean Lake is connected to Prior Lake by way of the outlet channel that connects Prior Lake to the Minnesota River. The LMRWD contracts with Scott Soil and Water Conservation District to monitor the channel for flow and water quality. The LMRWD received the result of the paleolimnology study prepared by the St. Croix Research Station in May and held a public meeting in June to share the result of the study with the public. Based on water quality monitoring results and the paleolimnology study, the LMRWD requested the MPCA consider reclassifying Dean Lake from a shallow lake to a wetland.
- **Water quality monitoring of Courthouse, Brickyard, and Fireman's lakes.** All these lakes are quarry lakes left from the mining of clay for brick making. They have small watersheds and relatively good water quality. Monitoring in Fireman's Lake was inconsistent in 2015 due to the construction of the Chaska Curling Center, which made access to the lake difficult. The LMRWD contracts with Carver County WMO to monitor these lakes for water quality through the Citizen Assisted Monitoring Program (CAMP). Reports that include CAMP monitoring results can be found on the Met Council website at [http://es.metrocouncil.org/eims/related\\_documents/view\\_documents\\_by\\_topic.asp?optn=12](http://es.metrocouncil.org/eims/related_documents/view_documents_by_topic.asp?optn=12).
- **Water quality and flow monitoring of Assumption Creek, Chaska Creek, and East Chaska Creek.** The LMRWD contracts with Carver County WMO to monitor these creeks for water quality and flow. Assumption Creek, which runs through Seminary Fen, is monitored as part of the fen complex. Because Assumption is a trout stream, thermal monitoring is conducted downstream of the fen.
- **Water level monitoring in Seminary Fen.** Five nested shallow wells, four deep wells, and three stream sites are monitored by the Carver County WMO on behalf of the LMRWD. Three additional wells were installed in 2015 within the Seminary Fen Scientific and Natural Area (SNA).
- **Water level monitoring Nichols, Black Dog, Fort Snelling, and Quarry Island fens.** These fens are all located in Dakota County and predominantly within Fort Snelling State Park. The LMRWD has contracted with the Dakota County Soil and Water Conservation District to monitor the water levels of the fens. Two wells are located in Quarry Island Fen, 13 in Fort Snelling Fen, and 13 in Nichols Fen for a total of 28 wells.
- **Sediment monitoring of the Minnesota River.** Since 2011, the LMRWD along with the US Army Corps of Engineers has been working with the USGS to conduct suspended sediment concentrations and bedload monitoring of the Minnesota River.



- **Minnesota River Study Area #3.** In 2010, the LMRWD installed inclinometers at RMP 19.6, near the intersection of Riverview Road and Mooer Lane in Eden Prairie, to monitor the meandering of the river channel. Prior to installation of the inclinometers, a study of the meandering of the river channel and various factors influencing erosion of the bluff was prepared by Wenck for the city of Eden Prairie and the LMRWD. Inclinometers are checked annually and the readings are shared with the city of Eden Prairie.

## I. Local Plan Adoption

LMRWD records depend on the currency of local municipal plans. The following record will be updated by the District in conjunction with plan updates and revisions received from each municipality in response to changes to Minnesota Rule 8410.

| Municipality                        | Date of current plan  | Comments  |
|-------------------------------------|---|---|
| Bloomington                         | October 2007  | Amendment to Section IV of the local plan was reviewed and comments submitted by the LMRWD in 2015.   |
| Burnsville                          | October 2002, amended 2008  |   |
| Carver                              | December 2013   | An adopted plan, received from the city of Carver in February 2014, upon which the LMRWD reviewed it and provided comments for incorporation into the plan when it is next amended or updated. Carver has informed the LMRWD that it will be adopting a shoreland ordinance and will revise its plan once such an ordinance is adopted. |
| Chanhassen                          | August 2006   |   |
| Chaska                              | August 2015   | Local plan was approved by the LMRWD in July 2015 via Resolution 15-04.   |
| Eagan                               |   |   |
| Eden Prairie                        | Draft plan received July 2015   |   |
| Lilydale                            | December 2013   | An adopted plan was received from the city of Lilydale in December 2013. The LMRWD reviewed the plan and provided comments, which the LMRWD recommended be incorporated into the plan whenever the plan is next amended or updated.   |
| Mendota                             |   |   |
| Mendota Heights                     |   |   |
| Savage                              | 2007  |   |
| Shakopee                            | 2007  |   |
| MSP Airport<br>Flying Cloud Airport | SWPPP August 2010<br>Revised January 2014<br>SWPPP April 2015<br>Revised May 2015 | The MSP and Flying Cloud airports are both within the boundaries of the LMRWD. They are permitted MS4s and as such are required to have a stormwater pollution prevention plan.   |

## J. Watershed Communication/Public Education

In accordance with Minnesota Rules, Chapter 8410.0100, Subpart 4, the Lower Minnesota River utilized the following information sources for providing information to the general public:

- **Website.** The LMRWD maintained information on its website during 2015. In 2015, there were approximately 38,844 total visits, or 106 per day. A copy of the website usage report from January 1, 2015 through December 31, 2015 is included in Appendix D. The LMRWD meeting agendas, meeting minutes, meeting notices and monitoring reports are among continually updated information on the website. Educational articles are posted on the home page, as are notices of educational meetings for residents of the LMRWD, such as raingarden workshops. There is also a whole skein of education pages, providing historical and environmental information about the Lower Minnesota River Watershed. The address for the Lower Minnesota River Watershed District Website is <http://www.watersheddistrict.org/>.
- **LMRWD meeting packet.** Each month in 2015, except for February (no meeting was held), the LMRWD emailed meeting agendas and minutes from each meeting to approximately 50 individuals.
- **Publications.** In 2015, the LMRWD published its public hearing notices in the *Minneapolis Star Tribune*. Additional press releases were sent to community newspapers, advertising open positions for managers, including the *Shakopee Valley News*, the *Savage Pacer*, the *Chaska Herald*, the *Chanhasen Villager*, *Sun Current*, *Sun ThisWeek*, and the *Sun Sailor*.
- **Cost Share Incentive and Water Quality Restoration Grant Program.** The LMRWD provides a program for residents, businesses, neighborhoods, and communities to apply for matching funds for projects intended to improve water quality and provide education about watershed issues. This program requires a 50% match and will accept sweat equity and other in-kind costs as a match. The deadline for applications is May 15 and awards for funding are made at the June Board of Managers meeting. The expiration date for awarding grants is November 1st. In 2015, \$25,000 was included in the LMRWD budget for this program. In 2015, the LMRWD received one application for a total of \$5,000, from the city of Savage, fund restoration of a ravine at Dakota Ave., north of the Savage City Hall, that is contributing sediment to Savage Fen.
- **Paddle Forward.** Paddle Forward is a program of the Wild River Academy, which provides opportunities for Adventure Learning. Every fall, Wild River Academy leads a canoe expedition down the length of an urban river in the United States. Classrooms follow the expedition by tracking the expedition online, using a curriculum, participating in online forums and interacting with the expedition through video updates. The expedition is geared toward college age students. In September 2015, the expedition traveled down the Minnesota River from Big Stone Lake in Ortonville to Fort Snelling in Minneapolis. The LMRWD financially sponsored one participant in the program and conducted a tour of the LMRWD's dredge placement site.
- **Minnesota Water Specialist Training.** Manager Shirk completed the Minnesota Water Specialist Training in the fall.
- **Raingarden workshop.** In May, the LMRWD sponsored a raingarden workshop in the city of Shakopee, presented by the Scott Soil and Water Conservation District.
- **Minnesota River Congress.** The LMRWD supported the Minnesota River Congress financially and by participating on the organizing team. The LMRWD offered to place a page on the LMRWD website for the Congress. In July, at the Fifth Minnesota River Congress, the LMRWD made a presentation detailing the issue of sediment in the Lower Minnesota River Watershed and the bill that the LMRWD got introduced in the Minnesota Senate during the 2015 legislative session. Manager Shirk was selected to be on the Congress Action Committee.

- **Minnesota River barge tour.** In September, the LMRWD hosted a river barge tour for local elected officials, state legislators, and state agencies.
- **Metro Children's Water Festival.** The LMRWD financially sponsored six classes of elementary school students from the watershed to attend the 2015 Metro Children's Water Festival on September 29th. Students spent the day at the Minnesota State Fair learning about water resources and ways to manage and protect them wisely.
- **319 Grant.** 319 Grants are provided by the Environmental Protection Agency, through the MPCA, to fund educational programs. The LMRWD endeavored to find an upstream agency to work with the LMRWD to develop an educational program to educate upstream communities in the Minnesota River basin about the sediment loading of the Minnesota River. The District reached out to Sibley County and the High Island Creek Watershed District to work jointly on the project. High Island Creek responded that they were already working on a public education project about fecal coliform impairment of High Island Creek and felt another education project would dilute the impact of the fecal coliform project.
- **Community outreach.** In February, the LMRWD made a presentation to the Eden Prairie Conservation Commission, updating the members of the commission about the role of the LMRWD and the management of water resources within Eden Prairie. In March, the LMRWD participated in Eden Prairie's Home, Landscape and Garden Expo.
- **Master Water Steward Program.** The LMRWD worked with the Riley Purgatory Bluff Creek Watershed District to sign up a resident from the LMRWD for the Freshwater Society's Master Water Steward Program, which begins in 2016.
- **MAWD annual conference.** The LMRWD submitted an abstract to the Minnesota Association of Watershed Districts for a presentation, at its Annual Meeting in December, on sediment loading in the Minnesota River. The abstract was accepted and the managers presented on behalf of the LMRWD.

## K. Professional Services Proposal

The LMRWD last solicited proposals for legal and engineering/technical consultant services in March 2014. As per Minnesota statutes, the LMRWD will solicit proposals again in 2016.

## L. Assessment of Changes in Fund Balance

A discussion of the fund balance is included in the LMRWD's annual financial audit report. A copy of the annual audit report is included in Appendix A and is available on the Lower Minnesota River Watershed District's website at <http://www.watersheddistrict.org/reports.html>.

## M. Wetland Conservation Act/Wetland Banking Program

**1991 Wetland Conservation Act.** Wetlands are an abundant resource within the LMRWD. The interim program of the state of Minnesota's 1991 Wetland Conservation Act was effective through December 31, 1993. On January 1, 1994, the permanent program of the 1991 Wetland Conservation Act became effective. Each municipality was required to designate the local government unit (LGU) responsible for administering the interim and the permanent programs of the 1991 Wetland Conservation Act.

| <b>Municipality</b> | <b>Designated LGU Permanent Program (Effective 1/1/94)</b> |
|---------------------|--|
| Bloomington         | Bloomington  |
| Burnsville          | Burnsville   |
| Carver              | Carver   |
| Chanhassen          | Chanhassen   |
| Chaska              | Chaska   |
| Eagan               | Eagan  |
| Eden Prairie        | Eden Prairie   |
| Jackson Township    | Scott SWCD   |
| Lilydale            | Lilydale   |
| Louisville Township | Scott SWCD   |
| Mendota             | Mendota  |
| Mendota Heights     | Mendota Heights  |
| MAC                 | MAC  |
| Savage              | Savage   |
| Shakopee            | Shakopee   |

The LMRWD Plan strategy 5.1.2 requires each city within the LMRWD to “evaluate the function and value of wetlands either through development of a comprehensive wetland management plan or on a case by case basis.” Strategy 5.1.2 further states that the LMRWD will audit LGUs and report in the annual report. This audit is in progress.

**Wetland Banking Program.** The LMRWD has not adopted a wetland banking program.



LOWER  
**MINNESOTA RIVER**  
WATERSHED DISTRICT

## **II. 2016 Projected Work Activities**





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Following is a list of tasks to be completed during 2016:

- **Capital Improvement Program (CIP).** The Lower Minnesota River Watershed District (LMRWD) will continue to implement its Capital Improvement Program. In 2016, this work will include:
  1. Capital Improvement Program and Prioritization. The LMRWD will review and update its Capital Improvement Program and its water resource prioritization. The CIP is included in Appendix C.
  2. Progress on CIP projects:
    - *Seminary Fen/Chaska Ravine Project.* Continue to work with partners to ensure completion of this project in 2016.
    - *Bluff Creek Cooperative Project.* Partner with Riley Purgatory Bluff Creek Watershed District, City of Chanhassen, and the Hennepin Regional Rail Authority to create a passage for fish and to restore and stabilize a portion of the stream bank as it enters the District from a tunnel underneath the Minnesota River Bluffs Regional Trail. The estimated cost to the LMRWD to participate in this project is \$50,000.
    - *Dean Lake.* The LMRWD requested the MPCA consider reclassifying Dean Lake as a wetland. The LMRWD expects to develop a wetland management plan for Dean Lake.
    - *Riley Creek Cooperative Project.* Partner with Riley Purgatory Bluff Creek Watershed District on a project to restore and stabilize an eroded stream bank on Riley Creek. Hennepin County could become a partner in this project, for one of the areas in the LMRWD that needs to be addressed is the underpass of Flying Cloud Dr. The LMRWD will develop a feasibility study of the project in 2016. Estimated cost of the feasibility study is \$50,000.
    - *East Chaska Creek Restoration.* Partner with the City of Chaska to restore and stabilize East Chaska Creek from Engler Blvd. to Courthouse Lake Trail. The LMRWD will look to construct the Tier 3 recommendations in the feasibility report prepared in 2015 in partnership with the CSAH 61/TH 41 transportation improvements. The estimated cost of the total project is \$168,500.
    - *Nichols, Quarry Island, and Fort Snelling fens.* In 2015, the LMRWD completed an analysis of the monitoring data collected from these fens beginning in 2007. The next phase of the study is to fill in data gaps and develop a groundwater model of the area

surrounding the fens. The LMRWD also will assess the overall health of the fens, by conducting among other things a vegetative analysis. The LMRWD will work with the Met Council and the DNR to fill in data gaps before completing a groundwater model. The estimated cost to the LMRWD for assessing the health of the fen is \$45,000.

- *Minnesota River Area #3.* This 250-foot stretch of the north bank of the Minnesota River is located in Eden Prairie at approximately River Mile 19.6. In 2010, Wenck Associates, Inc. studied the area, for the LMRWD, including the meandering of the river that threatens a steep bluff forming the north bank of the river. The LMRWD installed inclinometers at the top of the bluff to monitor movement. The LMRWD will work with the city to conduct additional monitoring of the bank, with the expectation of stabilizing the bank at some future time in order to protect private property and public infrastructure threatened by the bank movement.
3. Complete and submit to BWSR a Biennial Budget Request (BBR) detailing projects for which the LMRWD will likely request state funding in the next biennium.
  4. Submit project updates, reports, and other documents to the BWSR Clean Water Fund Grants for the following LMRWD CIP project:
    - *Seminary Fen/Chaska Ravine.*
- **Watershed Management Plan.** In 2016, the LMRWD will implement its Capital Improvement Program and its annual water quality and flood control programs as described in the LMRWD Watershed Management Plan, as amended. The LMRWD will continue work on a clarification of the standards contained in the plan and the role of the municipalities. The LMRWD will present the plan clarification to the TAC for review and recommendations before adoption.
  - **Municipal plan review.** This item includes LMRWD review of local water management plans and plan amendments of cities within its boundaries and review of adjacent WD/WMO plans and amendments. All cities will be required to update their plans in light of MN Rule 8410. The LMRWD will review plans as updated. The LMRWD intends to identify and request adjacent WDs and WMOs to incorporate protections of areas that impact fens and trout streams.
  - **Water quantity.** The LMRWD will perform water-level monitoring in Seminary, Savage, Nichols, Quarry Island, and Fort Snelling fens and will continue to work with Carver County WMO, Scott SWCD, and Dakota County SWCD to collect these data.
  - **Water quality.** Proposed water quality tasks for 2016 include performance of the following:
    1. **Water Quality Monitoring.** The LMRWD will continue to monitor resources with the assistance of Scott and Dakota County SWCDs and Carver County WMO. Resources monitored for water quality include Dean Lake, Eagle Creek, East Chaska Creek, and Courthouse, Fireman's, and Brickyard lakes. Water levels in Seminary, Savage, Nichols, Quarry Island, and Fort Snelling fens will continue to be monitored.
    2. **Watershed Outlet Monitoring Program (WOMP).** This program is managed by the LMRWD. The Metropolitan Council Environmental Services (MCES) will provide up to \$5,000 in financial support to monitor the WOMP station on Eagle Creek. The LMRWD will continue to use the services of Scott County SWCD to monitor the WOMP station.
  - **Nine-foot channel.** The LMRWD will continue to explore opportunities for beneficial reuse of material dredged from the main channel of the Minnesota River in order to maintain navigation and to work with local industry to temporarily store material dredged from private barge slips.

The District will continue to work with the US Army Corps of Engineers (COE) on navigation channel maintenance by following the COE Dredged Material Management Plan (DMMP) for reaches of the Minnesota River upstream of the I-35W bridge and will work cooperatively in developing a comprehensive plan for the dredged reaches in the Minnesota River downstream of the I-35W bridge.

The LMRWD will address the negative balance in the channel maintenance fund and will work with local industry to address funding of future channel maintenance obligations.

- **Development reviews.** The LMRWD does not wish to duplicate existing regulatory authority of other local authorities and agencies. The managers believe that regulation is better performed at the local level (cities, townships, counties) rather than by the LMRWD. The LMRWD plans to develop an audit process to ensure LGUs are enforcing LMRWD standards and policies, once the District has provided the plan clarification to the LGUs.

The LMRWD will begin to review plans for transportation improvement projects that are beyond the ability of the local authorities to review or projects that have a potential for conflict of interest, such as local street improvement projects.

Once an audit process is established, the LMRWD will consider adopting regulations to enforce its policies and standards if it finds that an LGU has failed to enforce the District's standards and policies

- **Citizen involvement.** The LMRWD encourages citizen participation at the monthly meetings of its Board of Managers and intends to organize a Citizen Advisory Committee. The Board of Managers has not had a complete complement of managers since 2011 and current efforts are targeted at recruiting managers. The District has been successful in recent efforts and has increased the number of managers from two at the beginning of 2015 to four by the end of 2015. As the District becomes more active in outreach programs, it anticipates being able to recruit both managers and citizens.
- **Gully erosion.** In 2006–2007, the LMRWD hired the Minnesota Civilian Conservation Corps (MCCC) to inventory gullies in the District. The inventory identified gullies with current and potential erosion issues. Cities then reviewed the information and chose the top 3-4 public sites that needed immediate attention. Feasibility analyses were completed by the cities. As a result, four cooperative projects with the cities of Eden Prairie and Bloomington were completed.

Other areas of gully erosion will be reviewed annually with the cities. The LMRWD has set aside funding in its Gully Erosion Projects fund annually to implement stabilization/repair projects. If a city plans to stabilize or repair a gully identified in the Inventory, the LMRWD will participate financially by using money from the fund.

- **Education and outreach.** The LMRWD will engage and educate residents through information displays at community festivals and expositions. It will cooperate and provide financial assistance to various educational programs and organizations, including Scott County Water Education Partnership, Carver County WMO, Freshwater Society, Metro Children's Water Festival, Prior Lake — Spring Lake Watershed District, Riley Purgatory Bluff Creek Watershed District, Nine Mile Creek Watershed District, and Scott WMO.

The LMRWD website posts seasonally appropriate articles on actions individuals can take to help improve water quality and educational opportunities offered by other agencies, watershed districts, and WMOs.

- **Cost Share Incentive and Water Quality Restoration Program.** This program for residents of

the District provides educational, technical and financial assistance to landowners to implement projects that have water quality, water quantity, channel maintenance, trout stream, fen or wetland restoration, or aquatic habitat benefits, or that carry out studies which will aid in protecting and improving water resources within the District to help achieve the goals of the Plan. In 2016, the LMRWD budget had \$20,000 set aside for this program. The managers review this program annually and adopt guidelines for the coming year in October.

In 2015 the LMRWD partnered with Scott SWCD to offer a raingarden workshop to residents of the LMRWD that live in Scott County. The LMRWD will again offer a raingarden workshop for Scott County residents in 2016. The LMRWD will work to find partners to offer workshops in other counties.

In 2015, the LMRWD hosted a tour of the Minnesota River by barge. The District plans to offer a similar tour again in 2016 on its own or with partners.

The LMRWD will continue to educate the public about the Minnesota River Valley by working with other agencies and organizations and promoting activities on the river, like the DNR's Paddle the Minnesota River in a Day.

A comprehensive education and outreach plan will be prepared and reviewed by the managers in 2016.

- **Annual report.** The LMRWD will prepare an annual report, submit the report to BWSR as well as cities and counties within the District, and post it on the LMRWD's website.
- **LMRWD policy development.** The LMRWD will continue to develop and adopt policies for operation of the District. Policies expected in 2016 include
  1. River bank restoration policy;
  2. Records retention policy and schedule; and
  3. Surety policy.
- **Lower Minnesota River WRAPS.** The MPCA is in the third year of a Watershed Restoration and Protection Study for the Hydrological Unit Code (HUC) within which the LMRWD is located. The LMRWD will work with the MPCA to complete the WRAPS and provide assistance.
- **2016 legislative agenda.** The LMRWD will approach the Minnesota Legislature again in 2016 to bring attention to the increased sediment loads in the Minnesota River. The goal of the LMRWD is to urge the state to create an organization, based on major watersheds, that will work to set goals and prioritize them in order to direct funding within the Minnesota River Basin. This organization would be able to leverage local funds with state and federal dollars to implement water management practices that will reduce peak flows to reduce erosion of ravines, gullies and river, creek and stream channels that contribute sediment loads to the Minnesota River. The LMRWD also intends to pursue state participation in financing the maintenance of the navigation channel.
- **Freshwater Society.** The LMRWD will work with the Freshwater Society to build awareness throughout the basin, of the need to change water management practices to reduce peak flows closer to historical levels. This work will be ahead of the legislative session, in order to inform legislative activity that the LMRWD may wish to undertake in the 2017 legislative session.
- **Comments.** The LMRWD intends to comment on WRAPS and water management plans from upstream watersheds. The District will also comment on other plans as appropriate.



LOWER  
**MINNESOTA RIVER**  
WATERSHED DISTRICT

### **III. Annual Financial Report**



The 2015 fiscal year for the Lower Minnesota River Watershed District (LMRWD) commenced on January 1, 2015 and ended December 31, 2015.

**A. Approved budget**

The approved operating budget for fiscal year 2015 was \$844,450. The annual budget is funded through an ad valorem tax across all properties within the boundaries of the LMRWD. In 2015, the total of this tax was \$620,000. The tax was apportioned to each county within the LMRWD based on the taxable value of property in each county. A copy of the 2015 budget is located in Appendix A.

**B. Report of revenues**

See the Financial Audit Report in Appendix A.

**C. Report of expenditures**

See the Financial Audit Report in Appendix A.

**D. Financial Audit Report**

The annual audit report for the year ending December 31, 2015 was performed by Redpath and Company, Ltd. A copy of the annual Financial Audit Report is included in Appendix A. This entire Annual Report will be available on the LMRWD website at <http://www.watersheddistrict.org/h2o/2015%20annual%20rpt.pdf>.



LOWER  
**MINNESOTA RIVER**  
WATERSHED DISTRICT

## **Appendix A**

### **Financial Information**

**FY 2015 Communication with Those Charged with Governance**  
**FY 2015 Financial Audit**  
**FY 2015 Budget**





## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Honorable Managers of the  
Lower Minnesota River Watershed District  
Chaska, Minnesota

We have audited the financial statements of the governmental activities and each major fund of Lower Minnesota River Watershed District (the District) for the year ended December 31, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 29, 2015. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Results**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The District does not have any significant sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent and clear.

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

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

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements that have an effect on our opinion on the financial statements. There were no corrected misstatements identified during the audit.

### **Disagreements with Management**

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

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated April 22, 2016.

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

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

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

### **Other Matters**

The fund balance in the Nine Foot Channel Fund was (\$198,704) at December 31, 2015. We recommend that the District continue to determine a funding source to eliminate the deficit fund balance in this fund.

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

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

We were not engaged to report on the introductory and other information sections, which accompany the financial statements but are not RSI. Such information 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 Reports**

Various reports on compliance and internal controls are contained in the other reports section of the audited financial statements document.

### **Restriction on Use**

This information is intended solely for the information and use of management and Lower Minnesota River Watershed District's Board of Managers and is not intended to be, and should not be, used by anyone other than these specified parties.

*Redpath and Company, Ltd.*

REDPATH AND COMPANY, LTD.  
St. Paul, Minnesota

April 22, 2016

**LOWER MINNESOTA RIVER  
WATERSHED DISTRICT**

**ANNUAL FINANCIAL REPORT**

December 31, 2015

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**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
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**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
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## **INTRODUCTORY SECTION**

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**LOWER MINNESOTA RIVER WATERSHED DISTRICT**

ORGANIZATION

December 31, 2015

---

|                                 | <u>Term Expires</u> |
|---------------------------------|---------------------|
| <b>Board of Managers:</b>       |                     |
| Yvonne Shirk, President         | March 2018          |
| Michael Murphey, Vice-President | March 2017          |
| David Raby, Treasurer           | March 2018          |
| Leonard Kremer, Secretary       | March 2018          |
| Manager - Vacant                | March 2017          |
| Attorney - John C. Kolb         |                     |
| Administrator - Linda Loomis    |                     |

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Managers of the  
Lower Minnesota River Watershed District  
Chaska, Minnesota

We have audited the accompanying financial statements of the governmental activities and each major fund of Lower Minnesota River Watershed District, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Lower Minnesota River Watershed District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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. 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.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Lower Minnesota River Watershed District, as of December 31, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Report on Summarized Comparative Information***

We have previously audited Lower Minnesota River Watershed District's 2014 financial statements, and we expressed an unmodified audit opinion on the respective financial statements of the governmental activities and each major fund in our report dated May 20, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

## ***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. Such missing 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. 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 information on pages 32 and 33, 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 Minnesota River Watershed District's basic financial statements. The introductory section, individual fund financial statements, supplementary financial information, and other information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund financial statements and supplementary financial information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and supplementary financial information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and other information sections have 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 them.

*Redpath and Company, Ltd.*

REDPATH AND COMPANY, LTD.  
St. Paul, Minnesota

April 22, 2016

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## **BASIC FINANCIAL STATEMENTS**

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**

## STATEMENT OF NET POSITION

December 31, 2015

**Statement 1**

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|                                  | <u>Primary Government</u><br><u>Governmental Activities</u><br><u>2015</u> |
|----------------------------------|--|
| Assets:                          |  |
| Cash and investments             | \$1,083,459  |
| Property taxes receivable:       |  |
| Delinquent                       | 28,804   |
| Due from county                  | 3,547  |
| Accounts receivable              | 8,106  |
| Due from other governments       | 500  |
| Prepaid items                    | 5,614  |
| Capital assets - nondepreciable  | <u>256,167</u>   |
| Total assets                     | <u>1,386,197</u>   |
| Liabilities:                     |  |
| Accounts payable                 | 44,569   |
| Due to other governments         | 26,068   |
| Unearned revenue                 | <u>110,989</u>   |
| Total liabilities                | <u>181,626</u>   |
| Net position:                    |  |
| Net investment in capital assets | 256,167  |
| Unrestricted                     | <u>948,404</u>   |
| Total net position               | <u>\$1,204,571</u>   |

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

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**

STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2015

**Statement 2**

| Functions/Programs                               | Expenses         | Program Revenues        |  | Capital<br>Grants and<br>Contributions | Net (Expense)                             |
|--|------------------|-------------------------|--|--|---|
|  |                  | Charges For<br>Services | Operating<br>Grants and<br>Contributions |  | Revenue and<br>Changes in Net<br>Position |
|  |                  |                         |  |  | Primary Government<br>Totals<br>2015      |
| Primary government:                              |                  |                         |  |  |   |
| Governmental activities:                         |                  |                         |  |  |   |
| General government                               | \$334,210        | \$ -                    | \$ -                                     | \$ -                                   | (\$334,210)                               |
| Projects   | 183,943          | 28,362                  | 6,617                                    | -                                      | (148,964)                                 |
| Total governmental activities                    | <u>\$518,153</u> | <u>\$28,362</u>         | <u>\$6,617</u>                           | <u>\$0</u>                             | <u>(483,174)</u>                          |
| General revenues:                                |                  |                         |  |  |   |
| Property taxes                                   |                  |                         |  |  | 611,626                                   |
| Unrestricted investment earnings                 |                  |                         |  |  | 8,249                                     |
| Miscellaneous                                    |                  |                         |  |  | 1,056                                     |
| Total general revenues                           |                  |                         |  |  | <u>620,931</u>                            |
| Change in net position                           |                  |                         |  |  | <u>137,757</u>                            |
| Net position - January 1, as originally reported |                  |                         |  |  | 1,098,939                                 |
| Prior period adjustment                          |                  |                         |  |  | (32,125)                                  |
| Net position - January 1, as restated            |                  |                         |  |  | <u>1,066,814</u>                          |
| Net position - December 31                       |                  |                         |  |  | <u>\$1,204,571</u>                        |

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

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**

BALANCE SHEET

**Statement 3**

GOVERNMENTAL FUNDS

December 31, 2015

With Comparative Totals For December 31, 2014

|   | General Fund       | Capital Project Fund   | Total Governmental Funds |                    |
|---|--------------------|------------------------|--------------------------|--------------------|
|   |                    | Nine Foot Channel Fund | 2015                     | 2014               |
| <b>Assets</b>   |                    |                        |                          |                    |
| Cash and investments  | \$1,267,810        | \$ -                   | \$1,267,810              | \$1,193,771        |
| Taxes receivable:   |                    |                        |                          |                    |
| Delinquent  | 28,804             | -                      | 28,804                   | 26,726             |
| Due from county   | 3,547              | -                      | 3,547                    | 8,800              |
| Accounts receivable   | 4,324              | 3,782                  | 8,106                    | 54,249             |
| Due from other governments  | 500                | -                      | 500                      | 1,000              |
| Prepaid items   | 5,614              | -                      | 5,614                    | 6,511              |
| <b>Total assets</b>   | <b>\$1,310,599</b> | <b>\$3,782</b>         | <b>\$1,314,381</b>       | <b>\$1,291,057</b> |
| <b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>  |                    |                        |                          |                    |
| <b>Liabilities:</b>   |                    |                        |                          |                    |
| Cash overdraft  | \$ -               | \$184,351              | \$184,351                | \$249,228          |
| Accounts payable  | 33,433             | 11,136                 | 44,569                   | 52,421             |
| Due to other governments  | 26,068             | -                      | 26,068                   | 21,446             |
| Unearned revenue  | 107,772            | 3,217                  | 110,989                  | 109,388            |
| Compensated absences:   |                    |                        |                          |                    |
| Due within one year   | -                  | -                      | -                        | 15,802             |
| <b>Total liabilities</b>  | <b>167,273</b>     | <b>198,704</b>         | <b>365,977</b>           | <b>448,285</b>     |
| <b>Deferred inflows of resources:</b>   |                    |                        |                          |                    |
| Unavailable revenue   | 28,804             | 3,782                  | 32,586                   | 79,228             |
| <b>Total inflows of resources</b>   | <b>28,804</b>      | <b>3,782</b>           | <b>32,586</b>            | <b>79,228</b>      |
| <b>Fund balance:</b>  |                    |                        |                          |                    |
| Nonspendable  | 5,614              | -                      | 5,614                    | 6,511              |
| Assigned  | 281,378            | -                      | 281,378                  | 253,571            |
| Unassigned  | 827,530            | (198,704)              | 628,826                  | 503,462            |
| <b>Total fund balance</b>   | <b>1,114,522</b>   | <b>(198,704)</b>       | <b>915,818</b>           | <b>763,544</b>     |
| <b>Total liabilities, deferred inflows of resources and fund balance</b>  | <b>\$1,310,599</b> | <b>\$3,782</b>         | <b>\$1,314,381</b>       | <b>\$1,291,057</b> |
| Fund balance reported above   |                    |                        | \$915,818                |                    |
| Amounts reported for governmental activities in the Statement of Net Position are different because:                                      |                    |                        |                          |                    |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds. |                    |                        | 32,586                   |                    |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.                 |                    |                        | 256,167                  |                    |
| <b>Net position of governmental activities</b>  |                    |                        | <b>\$1,204,571</b>       |                    |

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

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
For The Year Ended December 31, 2015  
With Comparative Totals For The Year Ended December 31, 2014

**Statement 4**

|  | General Fund              | Capital Project Fund      | Total Governmental Funds |                         |
|--|---------------------------|---------------------------|--------------------------|-------------------------|
|  |                           | Nine Foot Channel Fund    | 2015                     | 2014                    |
| <b>Revenues:</b>                               |                           |                           |                          |                         |
| Property taxes - current and delinquent        | \$560,391                 | \$49,157                  | \$609,548                | \$614,110               |
| Intergovernmental:                             |                           |                           |                          |                         |
| Grants   | 6,617                     | -                         | 6,617                    | 10,472                  |
| Investment income                              | 8,249                     | -                         | 8,249                    | 5,135                   |
| Dredge site income                             | -                         | 44,957                    | 44,957                   | 1,747                   |
| Miscellaneous                                  | 1,056                     | -                         | 1,056                    | 784                     |
| Total revenues                                 | <u>576,313</u>            | <u>94,114</u>             | <u>670,427</u>           | <u>632,248</u>          |
| <b>Expenditures:</b>                           |                           |                           |                          |                         |
| Engineering services                           | 102,465                   | 828                       | 103,293                  | 8,922                   |
| Salaries, payroll taxes and personnel expenses | -                         | -                         | -                        | 17,900                  |
| Professional services                          | 135,298                   | 27,767                    | 163,065                  | 155,909                 |
| Insurance                                      | 7,053                     | 1,763                     | 8,816                    | 10,189                  |
| Mileage and travel expenses                    | 4,070                     | 2,566                     | 6,636                    | 2,937                   |
| Office expense                                 | 23,924                    | 5,438                     | 29,362                   | 26,465                  |
| Managers meeting expenses                      | 7,071                     | 1,767                     | 8,838                    | 5,368                   |
| 509 planning/projects                          | 58,043                    | -                         | 58,043                   | 60,461                  |
| Cooperative projects                           | 125,900                   | -                         | 125,900                  | 91,564                  |
| Lobbying for funding                           | 14,200                    | -                         | 14,200                   | 5,650                   |
| Total expenditures                             | <u>478,024</u>            | <u>40,129</u>             | <u>518,153</u>           | <u>385,365</u>          |
| Revenues over (under) expenditures             | 98,289                    | 53,985                    | 152,274                  | 246,883                 |
| Fund balance (deficit) - January 1             | <u>1,016,233</u>          | <u>(252,689)</u>          | <u>763,544</u>           | <u>516,661</u>          |
| Fund balance (deficit) - December 31           | <u><u>\$1,114,522</u></u> | <u><u>(\$198,704)</u></u> | <u><u>\$915,818</u></u>  | <u><u>\$763,544</u></u> |

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

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
RECONCILIATION OF THE STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2015

**Statement 5**

---

|   | <u>2015</u>             |
|---|-------------------------|
| Amounts reported for governmental activities in the<br>Statement of Activities (Statement 2) are different because:                   |                         |
| Net changes in fund balance - total governmental funds (Statement 4)  | \$152,274               |
| Revenues in the Statement of Activities that do not provide current financial<br>resources are not reported as revenues in the funds. | <u>(14,517)</u>         |
| Change in net position of governmental activities (Statement 2)   | <u><u>\$137,757</u></u> |

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



**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2015

---

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Lower Minnesota River Watershed District (the District) conform to generally accepted accounting principles applicable to governmental units. The following is a summary of significant accounting policies:

**A. REPORTING ENTITY**

The District was established in 1960 under the Minnesota Watershed Act as amended by the Minnesota Water Resources Board. The District covers areas within the following four counties: Carver, Dakota, Hennepin and Scott. The District is operated by a five-member Board of Managers appointed by the respective County boards for staggered three year terms. In accordance with Governmental Accounting Standards Board (GASB) pronouncements and generally accepted accounting principles, the financial statements of the reporting entity should include the primary government and its component units. The District does not have any component units.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The District does not have any business-type activities.

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 or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business type activity. Taxes and other items not included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION**

The government-wide 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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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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 District 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. However, debt service expenditures are recorded only when payment is due.

Property taxes, intergovernmental revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and 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 District.

The District reports the following major governmental funds:

General Fund - is the general operating fund of the District. It is used to account for all financial resources of the District not directly relating to the Nine Foot Channel Fund. Pursuant to Minnesota Statutes 103D, the District may levy up to \$250,000 for General Fund operations. In addition, this fund is used to account for the addition levy, not related to the Nine Foot Channel Fund. These levy funds are used for the purpose discussed in the Watershed Management Plan.

Nine Foot Channel Fund (Capital Project Fund) - is used to account for financial resources to be used for the maintenance of a nine foot channel depth. A designated distance of the Minnesota River within the District's boundaries has been established.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the District. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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

#### **D. BUDGETARY DATA**

The Board of Managers adopts an annual budget for the General Fund of the District. During the budget year, supplemental appropriations and deletions are or may be authorized by the Board. The modified accrual basis of accounting is used by the District for budgeting data. All appropriations end with the fiscal year for which they were made.

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
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The District monitors budget performances on the fund basis. All amounts over budget have been approved by the Board through the disbursement approval process.

The District prepares revenue and expenditure budgets for the District's General Fund. 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 District.

**E. CASH AND INVESTMENTS**

Cash and investment balances from all funds are pooled and invested to the extent available in authorized investments. Investment income is allocated to individual funds on the basis of the fund's equity in the cash and investment pool.

In accordance with the provisions of GASB Statement No. 31, the District reports investments at fair value, based upon quoted market prices, in the financial statements. Also in accordance with the provisions of GASB No. 31, the District has reported all investment income, including changes in fair value of investments, as revenue in the operating statements.

**F. INVENTORIES**

The original cost of materials and supplies has been recorded as expenditures at the time of purchase. The District does not maintain material amounts of inventories of goods and supplies.

**G. PROPERTY TAX REVENUE RECOGNITION**

The Board of Managers annually adopts a tax levy and certifies it to the County in October (levy/assessment date) of each year for collection in the following year. The County is responsible for billing and collecting all property taxes for itself, the City, the local School District and other taxing authorities. Such taxes become a lien on January 1 and are recorded as receivables by the District at that date. Real property taxes are payable (by property owners) on May 15 and October 15 of each calendar year. Personal property taxes are payable by taxpayers on February 28 and June 30 of each year. These taxes are collected by the County and remitted to the District on or before July 7 and December 2 of the same year. Delinquent collections for November and December are received the following January. The District has no ability to enforce payment of property taxes by property owners. The County possesses this authority.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District recognizes property tax revenue in the period for which the taxes were levied. Uncollectible property taxes are not material and have not been reported.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

The District recognizes property tax revenue when it becomes both measurable and available to finance expenditures of the current period. In practice, current and delinquent taxes and State credits received by the District in July, December and January are recognized as revenue for the current year. Taxes collected by the County by December 31 (remitted to the District the following January) and taxes and credits not

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
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received at year end are classified as delinquent and due from County taxes receivable. The portion of delinquent taxes not collected by the District in January is fully offset by deferred inflows of resources because they are not available to finance current expenditures.

## **H. CAPITAL ASSETS**

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., storm sewers, manholes, control structures, and similar items), and intangible assets such as easements and computer software, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

GASB Statement No. 34 required the District to report and depreciate new infrastructure assets effective with the beginning of the 2004 calendar year. Infrastructure assets include lake improvements, dams and drainage systems. Neither their historical cost nor related depreciation had historically been reported in the financial statements. For governmental entities with total annual revenues of less than \$10 million for the fiscal year ended December 31, 1999 the retroactive reporting of infrastructure is not required under the provisions of GASB Statement No. 34. The District elected to implement the general provisions of GASB Statement No. 34 in 2004 and elected not to report infrastructure assets acquired in years prior to 2003. Land is the only capital asset and is not being depreciated.

The District implemented GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets* effective January 1, 2010 which required the District to capitalize and amortize intangible assets. For governmental entities with total annual revenues of less than \$10 million for the fiscal year ended December 31, 1999, the retroactive reporting of intangible assets is not required under the provision of GASB Statement No. 51. The District did not acquire any intangible assets since implementing GASB No. 51.

## **I. 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:

*Nonspendable* - 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 Board.

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*Assigned* - consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the Board's intended use. These constraints are established by the District's Board.

*Unassigned* - is the residual classification for the general fund and also reflects negative residual amounts in other funds.

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.

**J. INTERFUND TRANSACTIONS**

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**K. 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.

**L. COMPENSATED ABSENCES**

It is the District's policy to permit employees to accumulate earned but unused vacation pay benefits. All vacation pay benefits that are vested as severance pay are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

**M. PREPAID ITEMS**

Certain payments to vendors 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.

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
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**N. COMPARATIVE TOTALS**

The basic financial statements, required supplementary information, and individual fund financial statements and supplementary financial information include certain prior year summarized comparative information in total but not at the level of detail required for a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the District’s financial statements for the year ended December 31, 2014, from which the summarized information was derived.

**O. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will *not* be recognized as an inflow of resources (revenue) until that time. The District has one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental fund balance sheet. The governmental funds report unavailable revenues from property taxes and from the sale of dredging materials.

**P. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The governmental fund statement of revenue, expenditures and changes in fund balance includes a reconciliation between *net changes in fund balance – total governmental funds and changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation states that “revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds”. The details of this (\$14,517) difference are as follows:

|  |                          |
|--|--------------------------|
| Unavailable revenue - general property taxes:  |                          |
| At December 31, 2014   | (\$26,726)               |
| At December 31, 2015   | 28,804                   |
| Unavailable revenue - dredging material:   |                          |
| At December 31, 2014   | (20,377)                 |
| At December 31, 2015   | <u>3,782</u>             |
| Net adjustments to increase net changes in fund balance - total governmental funds to arrive at changes in net position of governmental activities | <u><u>(\$14,517)</u></u> |

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2015

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**Note 2**      **DEPOSITS AND INVESTMENTS**

**A. DEPOSITS**

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

Minnesota Statutes require that all District 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 District Board 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) Unrated 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.

The District does not have deposits at December 31, 2015.

Custodial Credit Risk – Deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require that insurance, surety bonds or collateral protect all District deposits. The market value of collateral pledged must equal 110% of deposits not covered by insurance or bonds. The District has no additional policies addressing custodial credit risk.

**B. INVESTMENTS**

Minnesota Statutes authorize the District to invest in the following:

- a) Direct obligations or obligations guaranteed by the United States or its agencies, its instrumentalities or organizations created by an act of congress, excluding mortgage-backed securities defined as high risk.

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
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- b) Shares of investment companies registered under the Federal Investment Company Act of 1940 and whose only investments are in securities described in (a) above, general obligation tax-exempt securities, or repurchase or reverse repurchase agreements.
- c) Obligations of the State of Minnesota or any of its municipalities as follows:
  - 1) any security which is a general obligation of any state or local government with taxing powers which is rated "A" or better by a national bond rating service;
  - 2) any security which is a revenue obligation of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service; and
  - 3) a general obligation of the Minnesota Housing Finance Agency which is a moral obligation of the State of Minnesota and is rated "A" or better by a national bond rating agency.
- d) Bankers acceptances of United States banks eligible for purchase by the Federal Reserve system.
- e) Commercial paper issued by United States corporations or their Canadian subsidiaries, of the highest quality, and maturing in 270 days or less.
- f) Repurchase or reverse repurchase agreements with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; certain Minnesota securities broker-dealers; or, a bank qualified as a depositor.
- g) General obligation temporary bonds of the same governmental entity issued under section 429.091, subdivision 7; 469.178, subdivision 5; or 475.61, subdivision 6.

As of December 31, 2015, the District had the following investments and maturities:

| <u>Investment Type</u> | <u>Maturity</u> | <u>Fair Value</u> |
|------------------------|-----------------|-------------------|
| Pooled Investments     | N/A             | \$1,083,459       |

**C. INVESTMENT RISK**

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligation to the holder of the investment. State law limits investments to commercial paper to those rated in the highest quality category by at least two nationally recognized rating agencies; in any security of the State of Minnesota or any of its municipalities which is rated "A" or better by a national bond rating service for general obligation and rated "AA" or better for a revenue obligation; a general obligation of the Minnesota Housing Finance Agency to those rated "A" or better by a national bond rating agency; mutual funds or money market funds whose investments are restricted to securities described in MS 118A.04. The District does not have an investment policy which further limits its investment choices.

| <u>Investment Type</u>    | <u>Rating</u> | <u>Rating Organization</u> |
|---------------------------|---------------|----------------------------|
| Pooled with Carver County | N/A           | Not rated                  |



**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
 December 31, 2015

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**Interest Rate Risk.** Interest rate risk is the risk that changes in the interest rates of debt investments could adversely affect the fair value of an investment. The District does not have an investment policy which limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss that may be attributed to the magnitude of the District's investment in a single issuer. The District does not have an investment policy which addresses the amount the District may invest in any one issuer.

**Custodial Credit Risk.** For investments in securities, custodial credit risk is the risk that in the event of a failure of the counterparty, the District will not be able to recover the value of its investment securities that are in the possession of an outside party. As of December 31, 2015, all of the District's investments were pooled with Carver County.

**Note 3 RECEIVABLES**

Significant receivables balances not expected to be collected within one year of December 31, 2015 are as follows:

|                           | <u>General Fund</u>    |
|---------------------------|------------------------|
| Delinquent property taxes | <u>\$22,600</u>        |
| Total                     | <u><u>\$22,600</u></u> |

**Note 4 UNAVAILABLE REVENUE**

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of unavailable revenue reported in the governmental funds were as follows:

|                       | <u>Property<br/>Taxes</u> | <u>Dredge Site<br/>Income</u> |
|-----------------------|---------------------------|-------------------------------|
| General Fund          | \$28,804                  | \$ -                          |
| Capital Projects Fund | <u>-</u>                  | <u>3,782</u>                  |
| Total                 | <u><u>\$28,804</u></u>    | <u><u>\$3,782</u></u>         |

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2015

**Note 5 CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2015 was as follows:

|  | Balance<br>12/31/2014 | Increases | Decreases | Balance<br>12/31/2015 |
|--|-----------------------|-----------|-----------|-----------------------|
| Governmental activities:               |                       |           |           |                       |
| Capital assets, not being depreciated: |                       |           |           |                       |
| Land                                   | \$256,167             | \$ -      | \$ -      | \$256,167             |

**Note 6 LONG-TERM DEBT**

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2015, was as follow:

|                              | Balance<br>12/31/2014 | Additions | Deletions  | Balance<br>12/31/2015 | Due Within<br>One Year |
|------------------------------|-----------------------|-----------|------------|-----------------------|------------------------|
| Governmental activities:     |                       |           |            |                       |                        |
| Compensated absences payable | \$15,802              | \$ -      | (\$15,802) | \$ -                  | \$ -                   |

Compensated absences payable are generally liquidated by the General Fund.

**Note 7 OPERATING LEASES**

The District was obligated under a long-term operating lease for office equipment from Ricoh starting October 16, 2012, expiring October 16, 2017. The lease requires minimum monthly payments of \$216. In 2015, \$2,592 was paid under this lease agreement.

The following is a schedule of future minimum lease payments under operating leases:

| Year Ended<br>December 31,             | Office Equipment |
|--|------------------|
| 2016                                   | \$2,592          |
| 2017                                   | 2,159            |
| Total Minimum<br>Future Lease Payments | \$4,751          |

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2015

**Note 8 CONTINGENCIES**

The District's management has indicated that there are no existing or pending lawsuits, claims or actions in which the District is a defendant.

**Note 9 FUND BALANCE**

**CLASSIFICATIONS**

At December 31, 2015, a summary of the governmental fund balance classifications are as follows:

|                              | <u>General Fund</u>       | <u>Nine Foot<br/>Channel Fund</u> | <u>Total</u>            |
|------------------------------|---------------------------|-----------------------------------|-------------------------|
| Nonspendable:                |                           |                                   |                         |
| Prepaid items                | \$5,614                   | \$ -                              | \$5,614                 |
| Assigned:                    |                           |                                   |                         |
| Seminary Fen Restoration     | 134,706                   | -                                 | 134,706                 |
| Resource Plan Implementation | 70,021                    | -                                 | 70,021                  |
| Gully Stabilization          | 21,651                    | -                                 | 21,651                  |
| Savage Fen Project           | 5,000                     | -                                 | 5,000                   |
| Bluff Creek Project          | 50,000                    | -                                 | 50,000                  |
| Unassigned                   | <u>827,530</u>            | <u>(198,704)</u>                  | <u>628,826</u>          |
| Total                        | <u><u>\$1,114,522</u></u> | <u><u>(\$198,704)</u></u>         | <u><u>\$915,818</u></u> |

**Note 10 RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, errors and omissions and natural disasters for which the District carries insurance policies. The District retains risk for the deductible portions of the insurance policies. The amount of these deductibles is considered immaterial to the financial statements.

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

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2015

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**Note 11 RECENTLY ISSUED ACCOUNTING STANDARDS**

The Governmental Accounting Standards Boards (GASB) recently approved the following statements which were not implemented for these financial statements:

**Statement No. 72** *Fair Value Measurement and Application*. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2015.

**Statement No. 73** *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. The provisions in Statement 73 are effective for fiscal years beginning after June 15, 2015 – except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68, which are effective for fiscal years beginning after June 15, 2016.

**Statement No. 74** *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The provisions in Statement 74 are effective for fiscal years beginning after June 15, 2016.

**Statement No. 75** *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017.

**Statement No. 76** *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The provisions in Statement 76 are effective for reporting periods beginning after June 15, 2015.

**Statement No. 77** *Tax Abatement Disclosures*. The provisions of this Statement are effective for reporting periods beginning after December 31, 2015.

**Statement No. 78** *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The provisions of this Statement are effective for reporting periods beginning after December 15, 2015.

**Statement No. 79** *Certain External Investment Pools and Pool Participants*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing which are effective for reporting periods beginning after December 15, 2015.

**Statement No. 80** *Blending Requirements for Certain Component Units*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2016.

**Statement No. 81** *Irrevocable Split-Interest Agreements*. The provisions of this Statement are effective for reporting periods beginning after December 15, 2016.

The effect these standards may have on future financial statements is not determinable at this time.

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2015

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**Note 12 PRIOR PERIOD ADJUSTMENT – CHANGE IN ESTIMATE**

In 2014, the District recorded revenue related to the estimated amount of dredging material to be received and sold under an agreement that specified all dredging material was considered sold upon signing of the agreement. The District did not receive the amount of dredging material expected and therefore was unable to sell as much as was estimated. As a result, revenues on the governments-wide Statement of Activities were overstated. Details of the prior period adjustment are as follows:

|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| Net position - January 1, 2015, as previously reported  | \$1,098,939                        |
| Prior period adjustment:                                |                                    |
| Overestimation of dredge site<br>material sales revenue | <u>(32,125)</u>                    |
| Net position - January 1, 2015, as restated             | <u><u>\$1,066,814</u></u>          |

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**REQUIRED SUPPLEMENTARY INFORMATION**

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

**Statement 6**

For The Year Ended December 31, 2015

With Comparative Actual Amounts For The Year Ended December 31, 2014

|  | 2015               |                    | Actual<br>Amounts  | Variance with<br>Final Budget -<br>Positive<br>(Negative) | 2014<br>Actual<br>Amounts |
|--|--------------------|--------------------|--------------------|---|---------------------------|
|  | Budgeted Amounts   |                    |                    |   |                           |
|  | Original           | Final              |                    |   |                           |
| Revenue:                                       |                    |                    |                    |   |                           |
| Property taxes - current and delinquent        | \$570,000          | \$570,000          | \$560,391          | (\$9,609)   | \$568,166                 |
| Intergovernmental:                             |                    |                    |                    |   |                           |
| Grants   | -                  | -                  | 6,617              | 6,617   | 10,472                    |
| Investment income                              | -                  | -                  | 8,249              | 8,249   | 5,135                     |
| Miscellaneous                                  | -                  | -                  | 1,056              | 1,056   | 784                       |
| Total revenue                                  | <u>570,000</u>     | <u>570,000</u>     | <u>576,313</u>     | <u>6,313</u>  | <u>584,557</u>            |
| Expenditures:                                  |                    |                    |                    |   |                           |
| Engineering services                           | 8,800              | 8,800              | 102,465            | (93,665)  | 7,674                     |
| Salaries, payroll taxes and personnel expenses | -                  | -                  | -                  | -   | 17,481                    |
| Professional services                          | 123,641            | 123,641            | 135,298            | (11,657)  | 99,038                    |
| Insurance                                      | 32,000             | 32,000             | 7,053              | 24,947  | 8,151                     |
| Mileage and travel expenses                    | 4,000              | 4,000              | 4,070              | (70)  | 2,350                     |
| Office expense                                 | 26,720             | 26,720             | 23,924             | 2,796   | 21,287                    |
| Managers meeting expenses                      | 4,800              | 4,800              | 7,071              | (2,271)   | 4,110                     |
| 509 planning/projects                          | 175,000            | 175,000            | 58,043             | 116,957   | 60,461                    |
| Newsletter                                     | 1,200              | 1,200              | -                  | 1,200   | -                         |
| Cooperative projects                           | 438,000            | 438,000            | 125,900            | 312,100   | 91,564                    |
| Lobbying for funding                           | 16,000             | 16,000             | 14,200             | 1,800   | -                         |
| Total expenditures                             | <u>830,161</u>     | <u>830,161</u>     | <u>478,024</u>     | <u>352,137</u>  | <u>312,116</u>            |
| Revenue over (under) expenditures              | <u>(\$260,161)</u> | <u>(\$260,161)</u> | 98,289             | <u>\$358,450</u>  | 272,441                   |
| Fund balance - January 1                       |                    |                    | <u>1,016,233</u>   |   | <u>743,792</u>            |
| Fund balance - December 31                     |                    |                    | <u>\$1,114,522</u> |   | <u>\$1,016,233</u>        |



**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**NOTE TO RSI**  
December 31, 2015

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**Note A**    **BUDGETS**

The General Fund budget is legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the fund level for the General Fund.

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## **INDIVIDUAL FUND FINANCIAL STATEMENTS**

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**COMPARATIVE BALANCE SHEET**  
**GENERAL FUND**  
December 31, 2015  
With Comparative Amounts For December 31, 2014

**Statement 7**

|  | <u>2015</u>        | <u>2014</u>        |
|--|--------------------|--------------------|
| <b>Assets</b>  |                    |                    |
| Current assets:  |                    |                    |
| Cash and investments   | \$1,267,810        | \$1,193,771        |
| Taxes receivable:  |                    |                    |
| Delinquent   | 28,804             | 26,726             |
| Due from county  | 3,547              | 8,800              |
| Accounts receivable  | 4,324              | -                  |
| Due from other governments   | 500                | 1,000              |
| Prepaid items  | 5,614              | 6,511              |
|  | <u>1,310,599</u>   | <u>1,236,808</u>   |
| <b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>       |                    |                    |
| Liabilities:   |                    |                    |
| Accounts payable   | \$33,433           | \$47,213           |
| Due to other governments   | 26,068             | 21,446             |
| Unearned revenue   | 107,772            | 109,388            |
| Compensated absences:  |                    |                    |
| Due within one year  | -                  | 15,802             |
| Total liabilities  | <u>167,273</u>     | <u>193,849</u>     |
| Deferred inflows of resources:   |                    |                    |
| Unavailable revenue  | 28,804             | 26,726             |
| Total deferred inflows of resources                                      | <u>28,804</u>      | <u>26,726</u>      |
| Fund balance:  |                    |                    |
| Nonspendable   | 5,614              | 6,511              |
| Assigned   | 281,378            | 253,571            |
| Unassigned   | 827,530            | 756,151            |
| Total fund balance   | <u>1,114,522</u>   | <u>1,016,233</u>   |
| <b>Total liabilities, deferred inflows of resources and fund balance</b> | <u>\$1,310,599</u> | <u>\$1,236,808</u> |

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
For The Year Ended December 31, 2015  
With Comparative Amounts For The Year Ended December 31, 2014

**Statement 8**

|  | <u>2015</u>               | <u>2014</u>               |
|--|---------------------------|---------------------------|
| Revenue:                                       |                           |                           |
| Property taxes - current and delinquent        | \$560,391                 | \$568,166                 |
| Intergovernmental:                             |                           |                           |
| Grants   | 6,617                     | 10,472                    |
| Investment income                              | 8,249                     | 5,135                     |
| Miscellaneous                                  | 1,056                     | 784                       |
| Total revenue                                  | <u>576,313</u>            | <u>584,557</u>            |
| Expenditures:                                  |                           |                           |
| Engineering services                           | 102,465                   | 7,674                     |
| Cooperative projects                           | 125,900                   | 91,564                    |
| Salaries, payroll taxes and personnel expenses | -                         | 17,481                    |
| Professional services                          | 135,298                   | 99,038                    |
| Insurance                                      | 7,053                     | 8,151                     |
| Mileage and travel expenses                    | 4,070                     | 2,350                     |
| Office expense                                 | 23,924                    | 21,287                    |
| Managers meeting expenses                      | 7,071                     | 4,110                     |
| 509 planning/projects                          | 58,043                    | 60,461                    |
| Lobbying for funding                           | 14,200                    | -                         |
| Total expenditures                             | <u>478,024</u>            | <u>312,116</u>            |
| Revenue over expenditures                      | 98,289                    | 272,441                   |
| Fund balance - January 1                       | <u>1,016,233</u>          | <u>743,792</u>            |
| Fund balance - December 31                     | <u><u>\$1,114,522</u></u> | <u><u>\$1,016,233</u></u> |

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**COMPARATIVE BALANCE SHEET**  
**CAPITAL PROJECT FUND - NINE FOOT CHANNEL FUND**  
December 31, 2015  
With Comparative Amounts For December 31, 2014

**Statement 9**

|   | <u>2015</u>           | <u>2014</u>            |
|---|-----------------------|------------------------|
| Assets  |                       |                        |
| Current assets:   |                       |                        |
| Account receivable  | <u>\$3,782</u>        | <u>\$54,249</u>        |
| Total assets  | <u><u>\$3,782</u></u> | <u><u>\$54,249</u></u> |
| Liabilities, Deferred Inflows of Resources and Fund Balance       |                       |                        |
| Liabilities:  |                       |                        |
| Cash overdraft  | \$184,351             | \$249,228              |
| Accounts payable  | 11,136                | 5,208                  |
| Unearned revenue  | <u>3,217</u>          | <u>-</u>               |
| Total liabilities   | <u>198,704</u>        | <u>254,436</u>         |
| Deferred inflows of resources:                                    |                       |                        |
| Unavailable revenue   | <u>3,782</u>          | <u>52,502</u>          |
| Total deferred inflows of resources                               | <u>3,782</u>          | <u>52,502</u>          |
| Fund balance:   |                       |                        |
| Unassigned  | <u>(198,704)</u>      | <u>(252,689)</u>       |
| Total fund balance  | <u>(198,704)</u>      | <u>(252,689)</u>       |
| Total liabilities, deferred inflows of resources and fund balance | <u><u>\$3,782</u></u> | <u><u>\$54,249</u></u> |

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**CAPITAL PROJECT FUND - NINE FOOT CHANNEL FUND**  
For The Year Ended December 31, 2015  
With Comparative Amounts For The Year Ended December 31, 2014

**Statement 10**

|  | <u>2015</u>               | <u>2014</u>               |
|--|---------------------------|---------------------------|
| Revenues:                                      |                           |                           |
| Property taxes current                         | \$49,157                  | \$45,944                  |
| Dredge site income                             | 44,957                    | 1,747                     |
| Total revenues                                 | <u>94,114</u>             | <u>47,691</u>             |
| Expenditures:                                  |                           |                           |
| Salaries, payroll taxes and personnel expenses | -                         | 419                       |
| Engineering services                           | 828                       | 1,248                     |
| Professional services                          | 27,767                    | 56,871                    |
| Insurance                                      | 1,763                     | 2,038                     |
| Mileage and travel expenses                    | 2,566                     | 587                       |
| Office expense                                 | 5,438                     | 5,178                     |
| Managers meeting expenses                      | 1,767                     | 1,258                     |
| Lobbying for funding                           | -                         | 5,650                     |
| Total expenditures                             | <u>40,129</u>             | <u>73,249</u>             |
| Revenue over (under) expenditures              | 53,985                    | (25,558)                  |
| Fund balance (deficit) - January 1             | <u>(252,689)</u>          | <u>(227,131)</u>          |
| Fund balance (deficit) - December 31           | <u><u>(\$198,704)</u></u> | <u><u>(\$252,689)</u></u> |

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## **SUPPLEMENTARY FINANCIAL INFORMATION**

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**SCHEDULE OF 509 PLANNING/PROJECT EXPENDITURES**  
December 31, 2015  
With Comparative Amounts For December 31, 2014

**Exhibit 1**

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|                              | <u>2015</u>            | <u>2014</u>            |
|------------------------------|------------------------|------------------------|
| Expenditures:                |                        |                        |
| Resource plan implementation | \$26,058               | \$14,028               |
| Watershed management plan    | 2,548                  | 17,270                 |
| Public education             | 2,400                  | -                      |
| Cost share program           | 4,839                  | 2,180                  |
| Monitoring                   | <u>22,198</u>          | <u>26,983</u>          |
| Total expenditures           | <u><u>\$58,043</u></u> | <u><u>\$60,461</u></u> |

**OTHER INFORMATION - UNAUDITED**

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**

**SCHEDULE OF CUMULATIVE EXPENDITURES**

December 31, 2015

**Table 1**

|   | Cumulative<br>Total<br>Through 2014 | 2015<br>Activity | Cumulative<br>Total<br>Through 2015 |
|---|-------------------------------------|------------------|-------------------------------------|
| Expenditures:                               |                                     |                  |                                     |
| General and administrative expenses         | \$7,258,145                         | \$216,694        | \$7,474,839                         |
| Special projects:                           |                                     |                  |                                     |
| Assumption Creek                            | 8,642                               | -                | 8,642                               |
| Nichols Fen / Harnack / Kennealy Creeks     | 3,330                               | -                | 3,330                               |
| City of Burnsville                          | 305                                 | -                | 305                                 |
| Chaska                                      | 1,231                               | -                | 1,231                               |
| Seminary Fen                                | 39,637                              | 1,867            | 41,504                              |
| Met Council                                 | 771                                 | -                | 771                                 |
| Chaska Creek                                | 56,093                              | -                | 56,093                              |
| Chaska Lanes                                | 5,219                               | -                | 5,219                               |
| Willow Creek                                | 37,716                              | -                | 37,716                              |
| Groundwater monitoring                      | 142,110                             | 23,522           | 165,632                             |
| LMR model                                   | 51,105                              | -                | 51,105                              |
| Savage Fen                                  | 21,449                              | -                | 21,449                              |
| Fort Snelling State Park roadway relocation | 60,023                              | -                | 60,023                              |
| Office of water resource and research       | 36,200                              | -                | 36,200                              |
| Mohr Park - Bloomington well project        | 11,956                              | -                | 11,956                              |
| Aerial photos                               | 6,100                               | -                | 6,100                               |
| East Chaska Creek diversion                 | 21,225                              | 19,420           | 40,645                              |
| Special study                               | 4,968                               | -                | 4,968                               |
| Legislative committee hearing               | 7,056                               | -                | 7,056                               |
| Flood plain - regulations and litigation    | 15,064                              | -                | 15,064                              |
| Cooperative projects with municipalities    | 1,339,258                           | -                | 1,339,258                           |
| Contingency reserve                         | 10,884                              | -                | 10,884                              |
| State flood plain analysis                  | 5,150                               | -                | 5,150                               |
| Savage - Credit River                       | 24,465                              | -                | 24,465                              |
| Department of Natural Resources - Rice Lake | 140                                 | -                | 140                                 |
| Off Channel fleeing                         | 9,849                               | -                | 9,849                               |
| Deans Lake                                  | 4,984                               | 20,813           | 25,797                              |
| Environmental assessment for McGowan Barge  | 1,357                               | -                | 1,357                               |
| Scott County - Historical Park              | 5,000                               | -                | 5,000                               |
| Scott County - Murphy's Landing             | 60,430                              | -                | 60,430                              |
| Prior Lake - Spring Lake                    | 21,167                              | -                | 21,167                              |
| Casperson landing cooperative project       | 44,874                              | -                | 44,874                              |
| River bank stabilization                    | 68,461                              | -                | 68,461                              |
| General benefit projects                    | 773                                 | -                | 773                                 |
| Metro Council gauging station               | 46,802                              | -                | 46,802                              |
| 55/62 intersection                          | 6,538                               | -                | 6,538                               |
| Eagle Creek                                 | 100,123                             | 8,015            | 108,138                             |
| Data collection                             | 33,700                              | -                | 33,700                              |
| Resource plan implementation                | 65,872                              | 25,350           | 91,222                              |
| Eden Prairie SWMP                           | 1,554                               | -                | 1,554                               |
| Nichols Fen                                 | 4,949                               | -                | 4,949                               |
| Courthouse - firearms - clayhole            | 32,649                              | -                | 32,649                              |
| Cooperative project contingency reserve     | 33,210                              | -                | 33,210                              |
| Trout stream                                | 904                                 | -                | 904                                 |

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**  
**SCHEDULE OF CUMULATIVE EXPENDITURES**  
December 31, 2015

**Table 1**

|                                | Cumulative<br>Total<br>Through 2014 | 2015<br>Activity | Cumulative<br>Total<br>Through 2015 |
|--------------------------------|-------------------------------------|------------------|-------------------------------------|
| Expenditures (con't):          |                                     |                  |                                     |
| BWSR Challenge Grant engineer  | \$6,106                             | \$ -             | \$6,106                             |
| Rainwater garden               | 35,000                              | -                | 35,000                              |
| Gully erosion inventory        | 7,000                               | -                | 7,000                               |
| Dakota County Fen              | 2,778                               | -                | 2,778                               |
| Miscellaneous                  | 11,233                              | 3,542            | 14,775                              |
| 509 Plan general               | 27,641                              | -                | 27,641                              |
| Local management plans         | 5,040                               | 2,772            | 7,812                               |
| Management plan                | 246,844                             | 22,336           | 269,180                             |
| Chaska Lakes                   | 12,171                              | -                | 12,171                              |
| Watershed assistance           | 7,881                               | -                | 7,881                               |
| Natural resources map          | 276                                 | -                | 276                                 |
| Public education               | 9,365                               | 5,932            | 15,297                              |
| Strategic Resource evaluation  | 79,771                              | -                | 79,771                              |
| Cost share program             | 21,930                              | 4,839            | 26,769                              |
| USGS                           | 32,492                              | 17,635           | 50,127                              |
| Long Meadow Outfall            | -                                   | 100,000          | 100,000                             |
| Gully stabilization            | -                                   | 875              | 875                                 |
| Dred Scott Water Reuse Project | -                                   | 21,053           | 21,053                              |
| Nine Foot Channel              | 42,234                              | 23,488           | 65,722                              |
|                                | <u>\$10,259,200</u>                 | <u>\$518,153</u> | <u>\$10,777,353</u>                 |

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## **OTHER REPORTS**

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## REPORT ON INTERNAL CONTROL

To the Board of Managers and Management  
Lower Minnesota River Watershed District  
Chaska, Minnesota

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Lower Minnesota River Watershed District as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered Lower Minnesota River Watershed District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lower Minnesota River Watershed District's internal control. Accordingly, we do not express an opinion on the effectiveness of Lower Minnesota River Watershed District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, Lower Minnesota River Watershed District's Board of Managers, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Redpath and Company, Ltd.*

REDPATH AND COMPANY, LTD.  
St. Paul, Minnesota

April 22, 2016

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## MINNESOTA LEGAL COMPLIANCE REPORT

To the Honorable Managers of the  
Lower Minnesota River Watershed District  
Chaska, Minnesota

We have audited in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities and each major fund of Lower Minnesota River Watershed District, as of and for the year ended December 31, 2015 and the related notes to the financial statements, and have issued our report thereon dated April 22, 2016.

The *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minnesota Statutes Section 6.65, contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the above listed categories, except, we did not test for compliance with the provisions for tax increment financing as it is not applicable to the District.

In connection with our audit, nothing came to our attention that caused us to believe that Lower Minnesota River Watershed District failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*. 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 Minnesota River Watershed District noncompliance with the above referenced provisions.

This report is intended solely for the information and use of those charged with governance and management of Lower Minnesota River Watershed District and the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Redpath and Company, Ltd.*

REDPATH AND COMPANY, LTD.  
St. Paul, Minnesota

April 22, 2016

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# 2015 Adopted Annual Budget

## LMRWD Projected Fund Balance

|   |                  |             |
|---|------------------|-------------|
| <b>Fund balance 1/1/2014</b>                                  | 516,661          |             |
| Activity (1/1-12/31)  | 246,876          |             |
| <b>Fund Balance 12/31/14</b>                                  | <b>763,537</b>   |             |
| <b>Deductions from available YE fund balance:</b>             |                  |             |
| Assigned Fund Balance- Seminary Fen Restoration               | (78,642)         |             |
| Assigned Fund Balance- Resource Plan Implementation           | (96,197)         |             |
| Assigned Fund Balance- Long Meadow Outfall                    | (78,732)         |             |
| 6 months of next year's budgeted expenditures                 | <u>(442,225)</u> | 2015 budget |
|   | (695,796)        |             |
| <br><i>Estimated Fund balance available for 2015 projects</i> | <br>67,741       |             |

**Final Levy**

|                                      |                   |
|--------------------------------------|-------------------|
| General Fund                         | 250,000.00        |
| Planning and Implementation Fund     | 370,000.00        |
| <b>Apportioned Payable 2015 Levy</b> | <b>620,000.00</b> |

| <u>County</u>          | <u>Net Tax Capacity<br/>% Distribution</u> | <u>Apportioned Payable 2015<br/>Levy</u> |
|------------------------|--|--|
| Carver                 | 4.1055%                                    | 25,454.10                                |
| Dakota                 | 12.5366%                                   | 77,726.92                                |
| Hennepin               | 45.0926%                                   | 279,574.12                               |
| Scott                  | 38.2653%                                   | 237,244.86                               |
| <b>Watershed Total</b> | <b>100.0000%</b>                           | <b>620,000.00</b>                        |

| <b>2015 Budget Summary</b> |                |                |                                      |
|----------------------------|----------------|----------------|--------------------------------------|
|                            | Revenue        | Expenditure    | Positive/(Negative) residual balance |
| <b>Admin</b>               | 72,500         | 78,721         | (6,221)                              |
| <b>Coop</b>                | 273,022        | 460,145        | (187,123)                            |
| <b>509</b>                 | 224,478        | 291,295        | (66,817)                             |
| <b>9 Foot</b>              | 50,000         | 54,290         | (4,290)                              |
|                            | <b>620,000</b> | <b>884,450</b> | <b>(264,450)</b>                     |

**Lower Minnesota River Watershed  
Statement of Revenue and Expenditures  
General Fund  
2015 Preliminary Budget**

| Account # | Object code | Formula | Account                                      | 2014<br>Budget | 2015 Final<br>Budget | Administration @<br>29% | Cooperative @<br>10% | 509 Plan @ 41%   | Nine Foot @ 20% |
|-----------|-------------|---------|--|----------------|----------------------|-------------------------|----------------------|------------------|-----------------|
|           |             |         | Revenues                                     |                |                      |                         |                      |                  |                 |
| 5001      |             |         | General Property Tax                         | 250,000        | 250,000              | 72,500                  | 25,000               | 102,500          | 50,000          |
| 5701      |             |         | Interest Revenue                             |                | -                    | -                       | -                    | -                | -               |
| 5899      |             |         | Miscellaneous Income                         |                | -                    | -                       | -                    | -                | -               |
|           |             |         | <b>Total Revenues</b>                        |                | <b>\$250,000</b>     | <b>\$72,500</b>         | <b>\$25,000</b>      | <b>\$102,500</b> | <b>\$50,000</b> |
|           |             |         | Expenses                                     |                |                      |                         |                      |                  |                 |
|           |             |         |  |                |                      | 77-700-000-0100         | 77-701-000-0100      | 77-702-000-0100  | 77-703-000-0100 |
| 6125      | 7715        |         | Manager Per Diem                             | 5,000          | 5,000                | 1,450                   | 500                  | 2,050            | 1,000           |
| 6126      | 7728        |         | Manager Expense (mileage/food/registrations) | 1,000          | 1,000                | 290                     | 100                  | 410              | 200             |
| 6111      |             |         | Wages-General                                | 88,572         | -                    | -                       | -                    | -                | -               |
| 6155      |             |         | Benefits                                     | 14,964         | -                    | -                       | -                    | -                | -               |
| 6162      |             |         | PERA Expense                                 | 6,421          | -                    | -                       | -                    | -                | -               |
| 6155-6162 |             |         | Payroll Taxes                                | 6,776          | -                    | -                       | -                    | -                | -               |
| 6171      |             |         | Unemployment compensation                    |                | -                    | -                       | -                    | -                | -               |
| 6410      | 7716        |         | Office Supplies                              | 1,600          | 1,600                | 464                     | 160                  | 656              | 320             |
| 6401      | 7710        |         | Meeting Supplies/Expense                     | 100            | 100                  | 29                      | 10                   | 41               | 20              |
| 6343      | 7704        |         | Rent   | 14,200         | 10,000               | 2,900                   | 1,000                | 4,100            | 2,000           |
| 6360      | 7708        |         | Cleaning Service                             | 2,750          | -                    | -                       | -                    | -                | -               |
| 6211      | 7717        |         | Telecommunications-Cell-Internet/Phone       | 1,950          | -                    | -                       | -                    | -                | -               |
| 6346      | 7712        |         | Web Expense-Design & Hosting                 | 700            | 4,000                | 1,160                   | 400                  | 1,640            | 800             |
| 6242      | 7702        |         | Dues   | 3,500          | 3,500                | 1,015                   | 350                  | 1,435            | 700             |
| 6243      | 7711        |         | Publications                                 | 50             | -                    | -                       | -                    | -                | -               |
| 6820      | 7705        |         | Miscellaneous-General                        | 200            | 200                  | 58                      | 20                   | 82               | 40              |
| 6332      | 7718        |         | Training & Education                         | 500            | 500                  | 145                     | 50                   | 205              | 100             |
| 6350      | 7713        |         | Insurance & Bonds                            | 10,100         | 40,000               | 11,600                  | 4,000                | 16,400           | 8,000           |
| 6212      | 7719        |         | Postage                                      | 500            | 500                  | 145                     | 50                   | 205              | 100             |
| 6231      | 7735        |         | Photocopying                                 | -              | 500                  | 145                     | 50                   | 205              | 100             |
| 6241      | 7720        |         | Legal Notices-General                        | 500            | 500                  | 145                     | 50                   | 205              | 100             |
| 6331      | 7706        |         | Mileage                                      | 3,000          | 3,000                | 870                     | 300                  | 1,230            | 600             |
| 6330      | 7721        |         | Taxable meal reimbursement                   | 500            | 500                  | 145                     | 50                   | 205              | 100             |
| 6338      | 7722        |         | Lodging/ Staff Travel                        | 1,500          | 1,500                | 435                     | 150                  | 615              | 300             |
| 6263      | 7709        |         | Accounting/Payroll Fees                      | 6,000          | 4,500                | 1,305                   | 450                  | 1,845            | 900             |
| 6268      | 7723        |         | Audit Fees                                   | 7,000          | 12,050               | 3,495                   | 1,205                | 4,941            | 2,410           |
| 6260      | 7701        |         | Professional Services-General                | 3,000          | 130,000              | 37,700                  | 13,000               | 53,300           | 26,000          |
| 6261      | 7724        |         | Legal Fees-General                           | 8,000          | 8,000                | 2,320                   | 800                  | 3,280            | 1,600           |
| 6266      | 7725        |         | Engineering-General                          | 5,000          | 11,000               | 3,190                   | 1,100                | 4,510            | 2,200           |
| 6414      | 7707        |         | Equipment-General                            | 800            | -                    | -                       | -                    | -                | -               |
| 6314      | 7726        |         | Equipment-Maintenance                        | 500            | -                    | -                       | -                    | -                | -               |
| 6349      | 7703        |         | Equipment-Lease                              | 3,800          | 12,000               | 3,480                   | 1,200                | 4,920            | 2,400           |
| 6232      | 7727        |         | Newsletter Expense(Web Articles)             | 1,500          | 1,500                | 435                     | 150                  | 615              | 300             |
| 6347      |             |         | Lobbying                                     |                | 20,000               | 5,800                   | 2,000                | 8,200            | 4,000           |
|           |             |         | <b>Total Expenses</b>                        | <b>199,983</b> | <b>\$271,450</b>     | <b>\$78,721</b>         | <b>\$27,145</b>      | <b>\$111,295</b> | <b>\$54,290</b> |



**Lower Minnesota River Watershed  
Statement of Revenue and Expenditures  
General Fund  
2015 Preliminary Budget**

| <b>Account #</b> | <b>Account</b>                               | <b>2013 Actuals</b> | <b>2014 Annual Budget</b> | <b>2014 Actuals</b> | <b>2015 Final Budget</b> |
|------------------|--|---------------------|---------------------------|---------------------|--------------------------|
|                  | Revenues                                     |                     |                           |                     |                          |
| 5001             | General Property Tax                         | \$ 71,659           | \$ 72,500                 | \$ 71,234           | \$ 72,500                |
|                  | Intergovernmental                            | 1,820               | -                         | 746                 | -                        |
|                  | Interest Revenue                             | 770                 | -                         | 5,135               | -                        |
|                  | Miscellaneous Income                         | -                   | -                         | 40                  | -                        |
|                  | <b>Total Revenues</b>                        | <b>\$ 74,249</b>    | <b>\$ 72,500</b>          | <b>\$ 77,155</b>    | <b>\$ 72,500</b>         |
| <br>             |  |                     |                           |                     |                          |
| <b>Formula</b>   | <b>Expenses</b>                              |                     |                           |                     |                          |
|                  | Wages-General                                | 37,818              | 25,686                    | 9,345               | -                        |
|                  | Severance Allowance                          | -                   | -                         | 5,376               | -                        |
| 7715             | Manager Per Diem                             | 1,349               | 1,450                     | 1,175               | 1,450                    |
| 7728             | Manager Expense (mileage/food/registrations) | 129                 | 290                       | 315                 | 290                      |
|                  | Benefits                                     | 4,580               | 4,340                     | 557                 | -                        |
|                  | Payroll Taxes                                | 3,919               | 1,965                     | 782                 | -                        |
|                  | PERA Expense                                 | 1,933               | 1,862                     | 351                 | -                        |
|                  | Unemployment compensation                    | -                   | -                         | -                   | -                        |
| 7717             | Telecommunications-Cell-Internet/Phone       | 787                 | 566                       | 5                   | -                        |
| 7719             | Postage                                      | 121                 | 145                       | 7                   | 145                      |
| 7727             | Newsletter Expense(Web Articles)             | 609                 | 435                       | -                   | 435                      |
| 7720             | Legal Notices-General                        | 315                 | 145                       | 167                 | 145                      |
| 7702             | Dues   | 1,028               | 1,015                     | 1,015               | 1,015                    |
| 7711             | Publications                                 | 49                  | 15                        | -                   | -                        |
| 7701             | Professional Services-General                | 1,896               | 870                       | 70,395              | 37,700                   |
| 7724             | Legal Fees-General                           | 1,695               | 2,320                     | 1,053               | 2,320                    |
| 7709             | Accounting/Payroll Fees                      | 2,683               | 1,740                     | 1,239               | 1,305                    |
| 7725             | Engineering-General                          | 509                 | 1,450                     | 1,809               | 3,190                    |
| 7723             | Audit Fees                                   | 2,055               | 2,030                     | 3,582               | 3,495                    |
| 7726             | Equipment-Maintenance                        | -                   | 145                       | -                   | -                        |
| 7721             | Taxable meal reimbursement                   | 8                   | 145                       | 64                  | 145                      |
| 7706             | Mileage                                      | 986                 | 870                       | 788                 | 870                      |
| 7718             | Training & Education                         | 35                  | 145                       | -                   | 145                      |
| 7722             | Lodging/ Staff Travel                        | 173                 | 435                       | -                   | 435                      |
| 7704             | Rent   | 3,142               | 4,118                     | 3,142               | 2,900                    |
| 7712             | Web Expense-Design & Hosting                 | 348                 | 203                       | 1,122               | 1,160                    |
| 7703             | Equipment-Lease                              | 881                 | 1,102                     | 908                 | 3,480                    |
| 7713             | Insurance & Bonds                            | 2,981               | 2,929                     | 2,955               | 11,600                   |
|                  | Bank Charges                                 | 445                 | -                         | -                   | -                        |
| 7708             | Cleaning Service                             | 556                 | 798                       | -                   | -                        |
| 7710             | Meeting Supplies/Expense                     | 49                  | 29                        | 10                  | 29                       |
| 7716             | Office Supplies                              | 139                 | 464                       | 106                 | 464                      |
| 7707             | Equipment-General                            | 429                 | 232                       | -                   | -                        |
| 7705             | Miscellaneous-General                        | 438                 | 58                        | 691                 | 58                       |
|                  | Photocopying                                 | -                   | -                         | -                   | 145                      |
|                  | Lobbist                                      | -                   | -                         | -                   | 5,800                    |
|                  | <b>Total Expenses</b>                        | <b>\$72,084</b>     | <b>\$57,997</b>           | <b>\$106,959</b>    | <b>\$78,721</b>          |

**Lower Minnesota River Watershed  
Statement of Revenue and Expenditures  
Cooperative Projects  
2015 Preliminary Budget**

| <b>Project #</b>                         | <b>Account</b>           | <b>2013 Actuals</b> | <b>2014 Annual Budget</b> | <b>2014 Actuals</b> | <b>2015 Final Budget</b> |
|--|--------------------------|---------------------|---------------------------|---------------------|--------------------------|
| <b>Revenues</b>                          |                          |                     |                           |                     |                          |
| <b>10-220</b>                            | Tax Levy - General       | \$ 24,710           | \$ 25,000                 | \$ 27,749           | \$ 25,000                |
|  | Tax Levy - Projects      | 163,397             | 166,667                   | 163,763             | 248,022                  |
|  | Intergovernmental        | 3                   |                           |                     |                          |
|  | Seminary Fen Restoration | 540                 | -                         | 472                 | -                        |
|  | <b>Total Revenues</b>    | <b>\$188,650</b>    | <b>\$191,667</b>          | <b>191,984</b>      | <b>\$273,022</b>         |
| <br><b>Cooperative Projects/Programs</b> |                          |                     |                           |                     |                          |
| <b>10-200</b>                            | Administration Expense   | 23,943              | 19,998                    | 10,122              | 27,145                   |
| <b>10-220</b>                            | Bank Stabilization       | 189,193             | 208,000                   | 83,135              | 433,000                  |
|  | <b>Total Expenses</b>    | <b>\$213,136</b>    | <b>\$227,998</b>          | <b>93,257</b>       | <b>\$460,145</b>         |

**Lower Minnesota River Watershed  
Statement of Revenue and Expenditures  
Cooperative Projects  
2015 Preliminary Budget**

| Project #                   | Account  | 2013 Actuals    | 2014 Annual<br>Budget | 2014 Actuals   | 2015 Final Budget |
|-----------------------------|--|-----------------|-----------------------|----------------|-------------------|
| <b>Cooperative Projects</b> |  |                 |                       |                |                   |
| <b>Revenue</b>              |  |                 |                       |                |                   |
| 77-701-000-0100-5001        | Tax Levy - General                             | \$ 24,710       | \$ 25,000             | \$ 27,749      | \$ 25,000         |
|                             | Tax Levy - Projects                            | 163,397         | 166,667               | 163,763        | 248,022           |
|                             | Intergovernmental                              | 3               |                       | 1              |                   |
|                             | Seminary Fen Restoration                       | 540             | -                     | 472            | -                 |
|                             | <b>Total Revenues:</b>                         | <b>188,650</b>  | <b>191,667</b>        | <b>191,985</b> | <b>273,022</b>    |
| <b>Expenses</b>             |  |                 |                       |                |                   |
| 10-200                      | <b>Administration Expense</b>                  |                 |                       |                |                   |
|                             | Administration Expense @ 10% of Total          | 23,943          | 19,998                | 10,122         | 27,145            |
|                             | <b>Total Expenses-Administration:</b>          | <b>23,943</b>   | <b>19,998</b>         | <b>10,122</b>  | <b>27,145</b>     |
| 10-220                      | <b>Expenses - Bank Stabilization</b>           |                 |                       |                |                   |
| 77-701-000-0105-6260        | Eden Prairie Bank Stabilization                |                 | -                     | 67,681         | -                 |
| 77-701-000-0101-6260        | Gully Erosion Contingency                      |                 | -                     | -              | 40,000            |
| 77-701-000-0102-6260        | Credit River Buffer Savage/Scott WMO           |                 |                       | -              | -                 |
| 77-701-000-0109-6260        | Monitoring                                     | 250             | -                     | -              |                   |
| 77-701-000-0115-6260        | USGS   | 17,600          | 8,000                 | 14,892         | 18,000            |
| 77-701-000-0116-6260        | Dakota Ravine Project Savage/Scott WMO         |                 | -                     | -              | -                 |
| 77-701-000-0118-6260        | Seminary Fen Restoration                       | 540             | -                     | 472            | -                 |
| 77-701-000-0103-6260        | Ravine Stabilization at Seminary Fen in Chaska | -               | 100,000               | 90             | 100,000           |
| 77-701-000-0117-6260        | Long Meadow Outfall (Bloomington)              | -               | 100,000               | -              | 100,000           |
| 77-701-000-0119-6260        | Overlook Outfall (Bloomington)                 | -               | -                     | -              | 100,000           |
| 77-701-000-0120-6260        | Savage Fen Drain Tile Project                  | -               | -                     | -              | 25,000            |
| 77-701-000-0121-6260        | Bluff Creek Cooperative Project                | -               | -                     | -              | 50,000            |
|                             | <b>Total Expenses: Bank Stabilization</b>      | <b>\$18,390</b> | <b>\$208,000</b>      | <b>83,135</b>  | <b>\$433,000</b>  |
|                             |  | 42,333          | 227,998               | 93,257         | 460,145           |

**Lower Minnesota River Watershed  
Statement of Revenue and Expenditures  
General Fund-509 Plan  
2015 Preliminary Budget**

| Project #                      | Account                      | 2013 Actuals     | 2014 Annual<br>Budget | 2014 Actuals     | 2015 Final<br>Budget |
|--------------------------------|------------------------------|------------------|-----------------------|------------------|----------------------|
| <b>Revenues</b>                |                              |                  |                       |                  |                      |
| 77-702-000-0100-5001           | Tax Levy - General           | \$ 138,375       | \$ 102,500            | \$ 100,711       | \$ 102,500           |
| 77-702-000-0100-5094           | Tax Levy - Projects          | 108,415          | 208,333               | 204,703          | 121,978              |
|                                | Intergovernmental            | 6                | -                     | -                | -                    |
| 77-702-000-0109-5280           | Grants                       |                  | -                     | 10,000           | -                    |
|                                | <b>Total Revenues</b>        | <b>\$246,796</b> | <b>\$310,833</b>      | <b>\$315,414</b> | <b>\$224,478</b>     |
| <b>509 Plan Implementation</b> |                              |                  |                       |                  |                      |
| see admin total allocations    | 509 Plan Administration      | 98,098           | 81,993                | 41,043           | 111,295              |
| 77-702-000-0104-6260           | Resource Plan Implementation | 17,567           | 140,000               | 14,028           | 30,000               |
|                                | Eagle Creek                  | -                | -                     | 8,901            | -                    |
| 77-702-000-0109-6260           | Monitoring                   | 30,123           | 60,000                | 26,983           | 60,000               |
| 77-702-000-0112-6260           | Watershed Management Plan    | -                | 15,000                | 17,366           | 45,000               |
| 0113 and 0114                  | Public Education/Cost share  | 21,458           | 45,000                | 3,580            | 45,000               |
|                                | <b>Total Expenses</b>        | <b>\$167,246</b> | <b>\$341,993</b>      | <b>\$111,901</b> | <b>\$291,295</b>     |

**Lower Minnesota River Watershed  
Statement of Revenue and Expenditures  
General Fund-509 Plan  
2015 Preliminary Budget**

| Project #                      | Account   | 2013 Actuals     | 2014 Annual Budget | 2014 Actuals     | 2015 Final Budget |
|--------------------------------|---|------------------|--------------------|------------------|-------------------|
| <b>509 Plan Implementation</b> |   |                  |                    |                  |                   |
| <b>Revenue</b>                 |   |                  |                    |                  |                   |
| 77-702-000-0100-5001           | General Property Tax                                | 138,375          | 102,500            | 100,711          | 102,500           |
| 77-702-000-0100-5094           | Tax Levy - Projects                                 | 108,415          | 208,333            | 204,703          | 121,978           |
|                                | Intergovernmental                                   | 6                | -                  | 3                | -                 |
| 77-702-000-0109-5280           | Grants - Met Co.                                    | -                | -                  | 10,000           | -                 |
|                                | <b>Total Revenues:</b>                              | <b>246,796</b>   | <b>\$310,833</b>   | <b>\$315,417</b> | <b>\$224,478</b>  |
| <b>Administration Expense</b>  |   |                  |                    |                  |                   |
| see admin total allocations    | Administration Expense @ 41% of Total               | 98,098           | 81,993             | 41,043           | 111,295           |
|                                | <b>Total Expenses-Administration:</b>               | <b>\$ 98,098</b> | <b>\$ 81,993</b>   | <b>\$ 41,043</b> | <b>\$ 111,295</b> |
| <b>Expenses</b>                |   |                  |                    |                  |                   |
|                                | Governance Study                                    |                  |                    |                  |                   |
|                                | Strategic Resource Evaluation and Management        |                  |                    |                  |                   |
|                                | Dean Lake Feasibility Study/Restoration             |                  | 100,000            |                  | 30,000            |
|                                | Data Assessments and Program Review                 |                  | 40,000             |                  | -                 |
| 77-702-000-0104-6260           | <b>Total Expenses-Resource Plan Implementation:</b> | <b>\$ 17,567</b> | <b>\$ 140,000</b>  | <b>\$ 14,028</b> | <b>\$ 30,000</b>  |
| <b>Expenses</b>                |   |                  |                    |                  |                   |
|                                | Eagle Creek   |                  |                    | 8,901            |                   |
| 77-702-000-0108-6260           | <b>Total Expenses-Eagle Creek:</b>                  | <b>\$ -</b>      | <b>\$ -</b>        | <b>\$ 8,901</b>  | <b>\$ -</b>       |

| <b>Project #</b>                 | <b>Account</b>   | <b>2013 Actuals</b> | <b>2014 Annual Budget</b> | <b>2014 Actuals</b> | <b>2015 Final Budget</b> |
|----------------------------------|--|---------------------|---------------------------|---------------------|--------------------------|
| <b>Monitoring</b>                |  |                     |                           |                     |                          |
|                                  | <b>Expenses</b>  |                     |                           |                     |                          |
|                                  | Monitoring   |                     | 50,000                    |                     | 50,000                   |
|                                  | Monitoring data analysis                                 |                     | 5,000                     |                     | 5,000                    |
|                                  | Technical Assistance                                     |                     | 5,000                     |                     | 5,000                    |
| <b>77-702-000-0109-6260</b>      | <b>Total Expenses-Monitoring:</b>                        | <b>\$ 30,123</b>    | <b>\$ 60,000</b>          | <b>\$ 26,983</b>    | <b>\$ 60,000</b>         |
| <b>Watershed Management Plan</b> |  |                     |                           |                     |                          |
|                                  | <b>Expenses</b>  |                     |                           |                     |                          |
|                                  | Plan Amendment   |                     | -                         |                     | 30,000                   |
|                                  | Vegetation Management Standard/Plan                      |                     | 15,000                    |                     | 15,000                   |
| <b>77-702-000-0112-6260</b>      | <b>Total Expenses:</b>                                   | <b>\$ -</b>         | <b>\$ 15,000</b>          | <b>\$ 17,366</b>    | <b>\$ 45,000</b>         |
| <b>77-702-000-0113-6260</b>      | Expenses<br><b>Public Education/CAC/Outreach Program</b> | 1,708               | 25,000                    | 1,400               | 25,000                   |
| <b>77-702-000-0114-6260</b>      | <b>Cost Share Program</b>                                | 19,750              | 20,000                    | 2,180               | 20,000                   |
|                                  | <b>Total Expenses-509 Program</b>                        | <b>\$21,458</b>     | <b>\$45,000</b>           | <b>\$3,580</b>      | <b>\$45,000</b>          |

**Lower Minnesota River Watershed  
Statement of Revenue and Expenditures  
Nine Foot Channel  
2015 Preliminary Budget**

| <b>Project #</b> | <b>Account</b>         | <b>2013 Actuals</b> | <b>2014 Annual Budget</b> | <b>2014 Actuals</b> | <b>2015 Final Budget</b> |
|------------------|------------------------|---------------------|---------------------------|---------------------|--------------------------|
|                  | <b>Revenues</b>        |                     |                           |                     |                          |
|                  | General Tax Levy       | \$ 12,355           | \$ 50,000                 | \$ 45,943           | \$ 50,000                |
|                  | Intergovernmental      |                     |                           | 1                   |                          |
|                  | Interest Revenue       |                     |                           | -                   |                          |
|                  | Miscellaneous Income   | -                   | -                         | 1,747               | -                        |
|                  | <b>Total Revenues</b>  | <b>\$ 12,355</b>    | <b>\$ 50,000</b>          | <b>\$47,691</b>     | <b>50,000</b>            |
|                  | <b>Expenses</b>        |                     |                           |                     |                          |
|                  | Administration Expense | 61,208              | 39,997                    | 67,601              | 54,290                   |
|                  | Lobbying for Funding   | 15,730              | 15,000                    | 5,650               | -                        |
|                  | Other Projects         | -                   | -                         | -                   | -                        |
|                  | <b>Total Expenses</b>  | <b>\$76,938</b>     | <b>\$54,997</b>           | <b>\$73,251</b>     | <b>\$54,290</b>          |

**Lower Minnesota River Watershed  
Statement of Revenue and Expenditures  
Nine Foot Channel  
2015 Preliminary Budget**

| <b>Project #</b>            | <b>Account</b>                          | <b>2013 Actuals</b> | <b>2014 Annual<br/>Budget</b> | <b>2014 Actuals</b> | <b>2015 Final<br/>Budget</b> |
|-----------------------------|---|---------------------|-------------------------------|---------------------|------------------------------|
| <b>Nine Foot Channel</b>    |   |                     |                               |                     |                              |
|                             | <b>Nine Foot Channel</b>                |                     |                               |                     |                              |
| <b>77-703-000-0100-5001</b> | Tax Levy - General                      | 12,355              | \$50,000                      | 45,943              | <b>50,000</b>                |
|                             | Intergovernmental                       |                     |                               | 1                   |                              |
|                             | Interest Revenue                        |                     |                               |                     |                              |
|                             | Miscellaneous Income                    |                     | -                             | 1,747               | <b>0</b>                     |
|                             | <b>Total Revenues:</b>                  | <b>12,355</b>       | <b>\$50,000</b>               | <b>\$47,691</b>     | <b>50,000</b>                |
|                             | <b>Expenses</b>                         |                     |                               |                     |                              |
| <b>see allocations tab</b>  | Administration Expense                  |                     |                               |                     |                              |
|                             | Administration @ 20% of Total           | 61,208              | \$39,997                      | 67,601              | <b>54,290</b>                |
|                             | <b>Total Expenses-Administration:</b>   | <b>\$61,208</b>     | <b>\$39,997</b>               | <b>\$67,601</b>     | <b>54,290</b>                |
| <b>77-703-000-0100-6347</b> | Lobbying for Funding                    | 15,730              | 15,000                        | 5,650               | <b>0</b>                     |
|                             | <b>Total Expenses - Other Projects:</b> | <b>\$15,730</b>     | <b>\$15,000</b>               | <b>5,650</b>        | <b>0</b>                     |
|                             | Other Projects                          | -                   | -                             | -                   | <b>0</b>                     |
|                             | <b>Total Expenses :</b>                 | <b>\$76,938</b>     | <b>\$54,997</b>               | <b>\$73,251</b>     | <b>\$54,290</b>              |





LOWER  
**MINNESOTA RIVER**  
WATERSHED DISTRICT

## Appendix B

## 2015 Resolutions

Resolution 15-01 was to approve participation in a project to stabilize reaches of Bluff Creek and improve fish passage to the upper reaches, with Riley/Purgatory/Bluff Creek Watershed District. The cooperative agreement between the two Watershed District was not ready and a new resolution will be prepared for consideration at the time the Cooperative Agreement is ready.

Manager Shirk introduced the following resolution and moved its adoption:

RESOLUTION 15-02

RESOLUTION DESIGNATING DEPOSITORIES FOR  
LOWER MINNESOTA RIVER WATERSHED DISTRICT FUNDS

WHEREAS, Minnesota Statutes set procedures and require the Board of Managers to account for, manage and safeguard Lower Minnesota River Watershed District (the "LMRWD") funds; and

WHEREAS, the Board may manage the LMRWD funds by designating a depository institution or other method to ensure responsible treasury management in order to obtain the maximum cash availability and maximum yield on invested cash while ensuring that the amount of principal is protected from loss and invested in accordance with the laws of Minnesota; and

WHEREAS, Minnesota Statutes, Section 471.59 provides that two or more governmental units may by agreement jointly exercise any power common to the governmental units; and

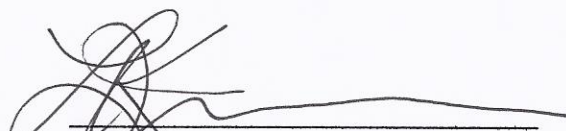
WHEREAS, the LMRWD has entered in to a Joint Powers Agreement with Carver County, Minnesota (the "County"), to provide accounting and fund management services ; and

WHEREAS, LMRWD funds are in custody of the County and are managed according to the County's Investment Policy.

BE IT RESOLVED by the Board of Managers of the Lower Minnesota River Watershed District that in lieu of designating a depository institution, the Board shall, consistent with its Joint Powers Agreement, authorize the County to deposit and manage the funds of the LMRWD as provided in the Laws of the State of Minnesota, including the furnishing of collateral for funds on deposit.

BE IT FURTHER RESOLVED that the County shall be authorized to make investments of LMRWD funds and shall be authorized to deposit the principal of said investments as necessary and beneficial to the Lower Minnesota River Watershed District.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 18<sup>th</sup> day of March 2015.

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Vide President

Manager Shirk introduced the following resolution and moved its adoption:

RESOLUTION NO. 15-03

RESOLUTION AMENDING COST SHARE GRANT AGREEMENT

WITH SCOTT SOIL AND WATER CONSERVATION DISTRICT

WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") approved a Cost Share Incentive and Water Quality Restoration Grant ("Grant Agreement") with the Scott Soil and Water Conservation District ("SSWCD"), at its meeting on June 17, 2014; and

WHEREAS, on July 9, 2014 the LMRWD executed a Grant Agreement with the SSWCD to provide for and manage construction of up to seven (7) projects in accordance with the guidelines for the LMRWD's 2014 Cost Share Incentive and Water Quality Restoration Program; and

WHEREAS, said Grant Agreement provided for reimbursement to the SSWCD of 50% of the cost of a project, up to a maximum of \$250.00 for each project, up seven (7) projects for a total cost \$1,750.00; and

WHEREAS, said Grant Agreement was void if the project installations were not complete by November 1, 2014; and

WHEREAS, no projects were identified within the boundaries of the LMRWD before the November 1, 2014 expiration date of the Grant Agreement; and

WHEREAS, the LMRWD and the SSWCD propose to conduct a rain garden workshop in the city of Shakopee this spring, which lies within the boundaries of the LMRWD; and

WHEREAS, the parties wish to amend the Cost Share Grant Agreement to extend the term of the agreement.

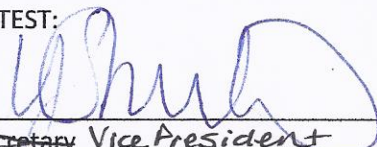
NOW, THEREFORE BE IT RESOLVED, by the Board of Managers of the Lower Minnesota River Watershed District as follows:

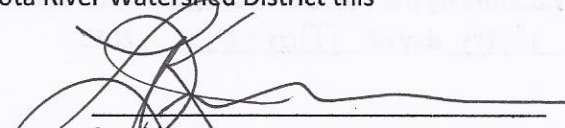
The Grant Agreement is hereby amended to extend the time to complete the projects another year. The new expiration date is November 1, 2015.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this

18th day of March, 2015.

ATTEST:

  
Secretary Vice President  
Date: 3-18-15

  
President  
Date: 3-18-15



Manager Shirk introduced the following resolution and moved its adoption:

LOWER MINNESOTA RIVER WATERSHED DISTRICT

RESOLUTION 15-04

RESOLUTION APPROVING THE LOCAL SURFACE WATER MANAGEMENT PLAN FOR THE CITY OF CHASKA

WHEREAS, the Lower Minnesota River Watershed District ("LMRWD") is a special purpose unit of government, established in accordance with Minnesota Statute 1013D; and

WHEREAS, the LMRWD has prepared a water management plan, which has been reviewed by all appropriate state and local agencies and has been approved by the Board of Water and Soil Resources; and

WHEREAS, the water management plan of the LMRWD and Minnesota Statutes require that local water management plans be prepared as required by Minnesota Statutes, Section 103B.235 and in accordance with Minnesota Rules, Chapter 8410; and

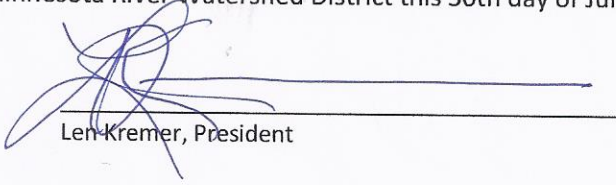
WHEREAS, The City of Chaska has prepared and submitted to the LMRWD the City's local water management plan; and

WHEREAS, Minnesota Statutes, Section 103B.235, Subd. 3 authorizes the watershed district to review and approve local water management plans and to take other actions necessary to assure that the local plan is in conformance with the LMRWD's plan and standards set forth therein.

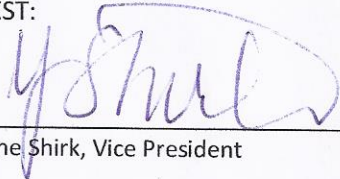
NOW, THEREFORE, BE IT RESOLVED by the Board of Managers of the Lower Minnesota River Watershed District, as follows:

1. The Chaska Local Surface Water Management Plan dated June 23, 2015, is hereby approved.
2. The LMRWD has reviewed the plan and hereby determines that the plan has been prepared in accordance with the requirements of Minnesota Statutes, Section 103B.235 and Minnesota Rules 840.0160 and 8410.0170, and contains the requirement for local plans.
3. In accordance with Minnesota Statutes, Section 1-3B.235, Subd. 4, the Chaska plan shall be adopted and implemented by the City within 120 days of this action, and the City shall amend its official controls in accordance with the within 180 days.
4. Pursuant to Minnesota Statutes, Section 103B.235, Subd. 5 and consistent with the Lower Minnesota River Watershed Management Plan, the City shall submit amendments to the local water management plan to this Watershed District for review and approval in accordance with State Statutes and Minnesota Rules.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 30th day of July, 2015.

  
Len Kremer, President

ATTEST:

  
Yvonne Shirk, Vice President

Manager Murphy introduced the following resolution and moved its adoption:

LOWER MINNESOTA RIVER WATERSHED DISTRICT

RESOLUTION 15-05

SPONSORSHIP OF STUDENT PARTICIPATION IN 2015 PADDLE FORWARD

WHEREAS, the Lower Minnesota River Watershed District (LMRWD) is a watershed management organization and political subdivision of the State of Minnesota established under and operating with powers and purposes set forth at Minnesota Statutes Chapters 103B and 103D; and

WHEREAS, it is a goal of the LMRWD to increase public participation and awareness of unique natural resources and the Minnesota River; and

WHEREAS, Wild River Academy is a 501(c)(3), non-profit corporation dedicated to engaging communities in watershed education through outdoor recreation; and

WHEREAS, every fall, Wild River Academy leads a canoe expedition, under the name of *Paddle Forward*, comprised of young adults down the length of an urban river in the United States; and

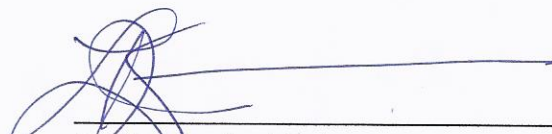
WHEREAS, the 2015 *Paddle Forward* expedition will be on the Minnesota River; and

WHEREAS, *Paddle Forward* uses an education model called Adventure Learning, where classrooms follow the expedition on-line, using a curriculum, participating in on-line forums and interacting with participants through video updates; and

WHEREAS, the LMRWD wishes to support *Paddle Forward*, by sponsoring a participant in the 2015 *Paddle Forward* expedition.

NOW, THEREFORE, BE IT RESOLVED by the Board of Managers of the Lower Minnesota River Watershed District that it provide \$2,000 to sponsor a participant in the 2015 *Paddle Forward* expedition.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 30th day of July, 2015

  
\_\_\_\_\_  
Len Kremer, President

ATTEST:

  
\_\_\_\_\_  
Yvonne Shirk, Vice President



Manager Snick introduced the following resolution and moved its adoption:

**LOWER MINNESOTA RIVER WATERSHED DISTRICT**

**RESOLUTION 15-06**

**COMMON CARP MANAGEMENT, RESEARCH AND REMOVAL**

WHEREAS, the Lower Minnesota River Watershed District (LMRWD) is a watershed management organization and political subdivision of the State of Minnesota established under and operating with powers and purposes set forth at Minnesota Statutes Chapters 103B and 103D; and

WHEREAS, the Department of Natural Resources (DNR) regulates the state's fisheries; and

WHEREAS, Common Carp are a nuisance species and destroy native vegetation habitat needed by native fish and wildlife; and

WHEREAS, the activities of Common Carp cause turbidity, lack of water clarity and suspend pollutants in the water column; and

WHEREAS, watershed districts use electrofishing as a way to estimate numbers of Common Carp as part of their aquatic invasive species management plans; and

WHEREAS, the DNR does not allow carp removal permits with electrofishing except where removal is part of a clearly defined research project; and

WHEREAS, the DNR assigns commercial fishermen to inland commercial fishing areas as a sole source, the fisherman may be unavailable to assist the watershed districts and watershed districts are required to get their permission to capture and dispose of Common Carp;

WHEREAS, it is in the best interest of the watershed districts and the state of Minnesota to remove Common Carp in order to enhance water quality;

NOW, THEREFORE BE IT RESOLVED by the Board of Managers of the Lower Minnesota River Watershed District that it supports actions to require the DNR to allow Common Carp removal as part of an electrofishing program; and

BE IT FURTHER RESOLVED that the Board supports actions to require the DNR to license and assign multiple commercial fishermen to commercial fishing areas to ensure that watershed districts will have the ability to remove the carp as part of their management programs.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 30th day of July, 2015.

ATTEST:

W Short  
Vice President

[Signature]  
President

Manager Shirk introduced the following resolution and moved its adoption:

LOWER MINNESOTA RIVER WATERSHED DISTRICT

RESOLUTION 15-07

RESOLUTION ADOPTING WATERSHED MANAGEMENT PLAN AMENDMENT

WHEREAS, the Lower Minnesota River Watershed District ("LMRWD") is responsible for preparing a watershed plan for the Lower Minnesota River Watershed, pursuant to Minnesota Statute 103B.231; and

WHEREAS, in 2014, the LMRWD prepared an amendment to the Lower Minnesota River Watershed District Watershed Management Plan, December 2011 (hereinafter the "Plan Amendment") and

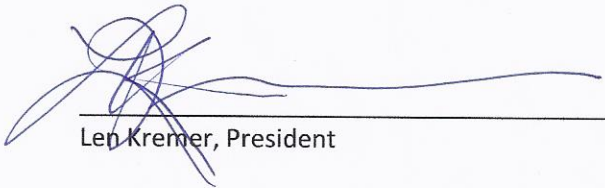
WHEREAS, the plan has been reviewed in accordance with the requirements of Minnesota Statutes 103B.231; and

WHEREAS, the LMRWD finds that the adoption of the Plan is in accordance with the requirement of law and in the best interests of the public;

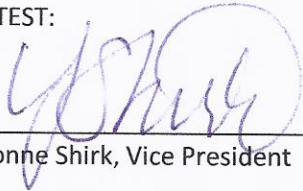
NOW, THEREFORE, BE IT RESOLVED by the Board of Managers of the Lower Minnesota River Watershed District as follows:

1. The Plan Amendment is hereby approved in accordance with Minnesota Statutes 103B.231, Subd. 10
2. The Secretary is directed to transmit a copy of the Plan Amendment to the clerks of all cities within the LMRWD.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 30th day of July, 2015

  
\_\_\_\_\_  
Len Kremer, President

ATTEST:

  
\_\_\_\_\_  
Yvonne Shirk, Vice President



Manager Raby introduced the following resolution and moved its adoption:

RESOLUTION 15-08

ADOPTING 2016

LOWER MINNESOTA RIVER WATERSHED DISTRICT BUDGET  
AND CERTIFYING PROPERTY TAX LEVIES FOR CARVER COUNTY  
FOR TAXES PAYABLE 2016

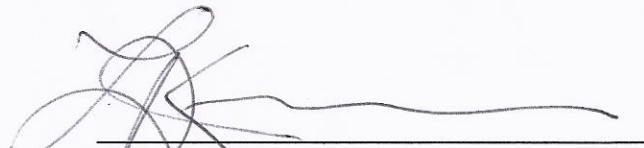
WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Eight Hundred Ninety Five Thousand Dollars (\$895,000) for the fiscal year commencing January 1, 2016; and

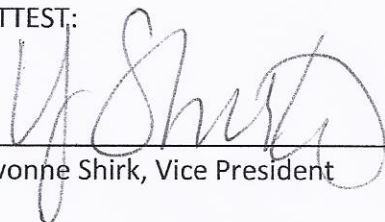
WHEREAS, the proposed budget requires Six Hundred Twenty Five Thousand (\$625,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD located within Carver County, for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Three Hundred Seventy Five Thousand Dollars (\$375,000).

NOW, THEREFORE, BE IT RESOLVED that a mill rate sufficient to produce Thirty Seven Thousand Five Hundred Twenty and 63/100 Dollars (\$37,520.63) be levied upon all taxable property in the LMRWD located within Carver County, State of Minnesota, for taxes payable in 2016, as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;

BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the 2016 Budget as proposed is hereby approved and adopted.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 19th day of August, 2015

  
\_\_\_\_\_  
Len Kremer, President

ATTEST:  
  
\_\_\_\_\_  
Yvonne Shirk, Vice President

Manager Shirk introduced the following resolution and moved its adoption:

RESOLUTION 15-09

ADOPTING 2016

LOWER MINNESOTA RIVER WATERSHED DISTRICT BUDGET  
AND CERTIFYING PROPERTY TAX LEVIES FOR DAKOTA COUNTY  
FOR TAXES PAYABLE 2016

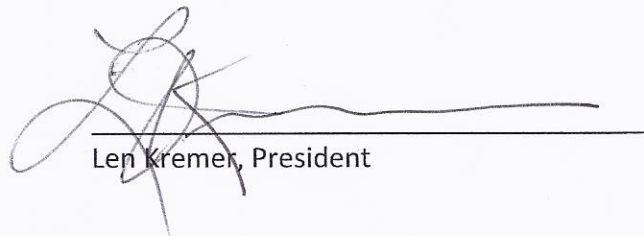
WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Eight Hundred Nine Five Thousand Dollars (\$895,000) for the fiscal year commencing January 1, 2016; and

WHEREAS, the proposed budget requires Six Hundred Twenty Five Thousand (\$625,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD located within Dakota County, for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Three Hundred Seventy Five Thousand Dollars (\$375,000).

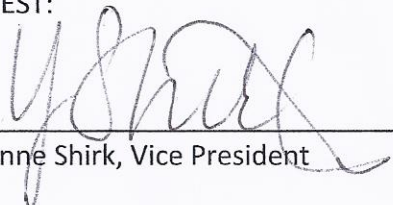
NOW, THEREFORE, BE IT RESOLVED that a mill rate sufficient to produce Seventy Six Thousand Three and 75/100 Dollars (\$76,003.75) be levied upon all taxable property in the LMRWD located within Dakota County, State of Minnesota, for taxes payable in 2016, as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;

BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the 2016 Budget is hereby approved and adopted.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 19th day of August, 2015

  
\_\_\_\_\_  
Len Kremer, President

ATTEST:

  
\_\_\_\_\_  
Yvonne Shirk, Vice President

Manager Kramer introduced the following resolution and moved its adoption:

RESOLUTION 15-10

ADOPTING 2016

LOWER MINNESOTA RIVER WATERSHED DISTRICT BUDGET  
AND CERTIFYING PROPERTY TAX LEVIES FOR HENNEPIN COUNTY  
FOR TAXES PAYABLE 2016

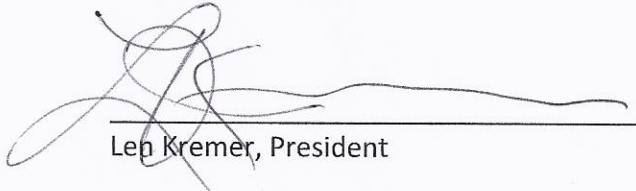
WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Eight Hundred Ninety Five Thousand Dollars (\$895,000) for the fiscal year commencing January 1, 2016; and

WHEREAS, the proposed budget requires Six Hundred Twenty Five Thousand (\$625,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD , for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Three Hundred Seventy Five Thousand Dollars (\$375,000).

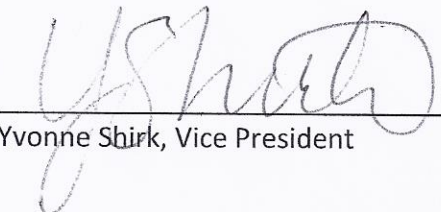
NOW, THEREFORE, BE IT RESOLVED that a mill rate sufficient to produce Two Hundred Sixty Nine Thousand Six Hundred Thirty Eight and 75/100 Dollars (\$269,638.75) be levied upon all taxable property in the LMRWD located within Hennepin County, State of Minnesota, for taxes payable in 2016, as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;

BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the 2016 Budget is hereby approved and adopted.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 19th day of August, 2015

  
\_\_\_\_\_  
Len Kramer, President

ATTEST:

  
\_\_\_\_\_  
Yvonne Shirk, Vice President



Manager Murphy introduced the following resolution and moved its adoption:

RESOLUTION 15-11

ADOPTING 2016

LOWER MINNESOTA RIVER WATERSHED DISTRICT BUDGET  
AND CERTIFYING PROPERTY TAX LEVIES FOR SCOTT COUNTY  
FOR TAXES PAYABLE 2016

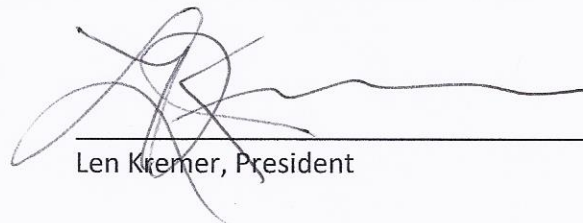
WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Eight Hundred Ninety Five Thousand Dollars (\$895,000) for the fiscal year commencing January 1, 2016; and

WHEREAS, the proposed budget requires Six Hundred Twenty Five Thousand (\$625,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD, for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Three Hundred Seventy Five Thousand Dollars (\$375,000).

NOW, THEREFORE, BE IT RESOLVED that a mill rate sufficient to produce Two Hundred Forty One Thousand Eight Hundred Thirty Six and 87/100 Dollars (\$241,836.87) be levied upon all taxable property in the LMRWD located within Scott County, State of Minnesota, for taxes payable in 2016, as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;

BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the 2016 Budget is hereby approved and adopted.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 19th day of August, 2015

  
\_\_\_\_\_  
Len Kremer, President

ATTEST:

  
\_\_\_\_\_  
Yvonne Shirk, Vice President

Manager Shirk introduced the following resolution and moved its adoption:

LOWER MINNESOTA RIVER WATERSHED DISTRICT

RESOLUTION 15-12

RESOLUTION DIRECTING INITIATION OF PROCEEDINGS TO MODIFY THE NINE FOOT CHANNEL PERMANENT DISPOSAL SITES ACQUISITION AND DEVELOPMENT BASIC WATER MANAGEMENT PROJECT

WHEREAS, the Lower Minnesota River Watershed District was established with a purpose, in part, to serve as the local project sponsor for a Federal navigation project authorized by Congress in 1958; and

WHEREAS, the Federal project authorized the dredging of a 9-foot deep by 100-foot wide channel from the confluence of the Minnesota and Mississippi Rivers, 14.7 miles upstream; and

WHEREAS, the project was conditioned on local sponsorship to furnish lands and rights-of-way for the disposal of dredge materials, make changes to roads, and hold the United States harmless of any damages caused by the construction; and

WHEREAS, after its establishment, the District adopted a watershed management plan. The watershed management plan included the project as an improvement and basic water management project of the District to be undertaken jointly by the District and the U.S. Army Corps of Engineers (Corps); and

WHEREAS, on August 22, 1962, the District adopted a resolution giving its assurance to the Secretary of the Army that the Board would fulfill its obligations as local sponsor of the project. In its resolution, the Board identified both regional (district wide) and direct (individual property) bases of benefit for the project; and

WHEREAS, the 1962 resolution, combined with correspondence between the District and the Corps, constitute a Project Agreement under which construction or implementation is to be paid by the Corps but the rights-of-way, legal, and general expenses of the improvement are to be paid by the District; and

WHEREAS, the District undertook proceedings, held hearings and established the Nine Foot Channel Permanent Disposal Sites Acquisition and Development Basic Water Management Project (dredge project), specifically identifying the dredge project as a "basic water management project" with "basic water management features;" and



WHEREAS, the District has historically levied an additional ad valorem tax within the District to pay for management of the project as an improvement of basic water management; and

WHEREAS, in the original establishment of the project, the bases of benefits articulated by the Board included both generalized statements regarding the economic welfare of the region and specific reference to increased property values and economic benefit to interests adjacent to the river; and

WHEREAS, the District did not conduct proceedings to determine benefits to properties affected by the project for the purpose of allocating a portion of the project costs to assessments to properties benefitted by the project; and

WHEREAS, the Board of Managers finds that the dredge project, and specifically the management of dredge spoils, is necessary to minimize public capital expenditures needed to correct flooding and water quality problems; to protect and improve surface water quality; to prevent erosion of soil into surface water systems; to protect and enhance water recreational facilities; and to secure other benefits associated with the proper management of surface water; and

WHEREAS, the District has performed analysis documenting benefits of the dredge project to industrial properties on the river that utilize the improved river channel for barge transportation. The District's analysis documents an estimated \$22.5 million of total annual savings to industry by using barge transport versus other forms of transportation. The barge transport is made possible by the dredge project; and

WHEREAS, the Board of Managers desires to investigate the possibility of a project assessment to properties benefitted by the dredge project in order to pay a portion of the cost of establishing, developing and maintaining the dredge spoil disposal sites for the project; and

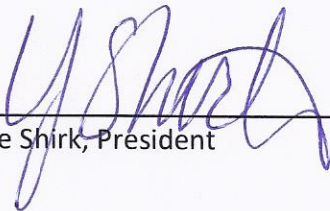
WHEREAS, the Board also desires to clarify the status of the previously established project as a basic water management improvement of the District.

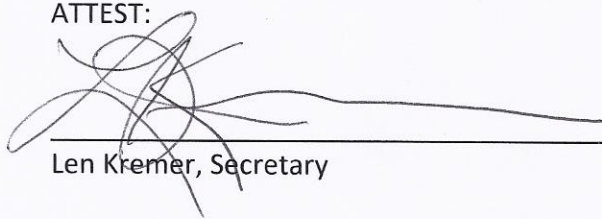
NOW, THEREFORE, BE IT RESOLVED by the Board of Managers of the Lower Minnesota River Watershed District as follows:

1. The Board initiates proceedings under Statutes section 103D.605 to modify the previously established Nine Foot Channel Permanent Disposal Sites Acquisition and Development Basic Water Management Project.
2. The proceedings shall follow the requirements of Statutes sections 103D.605 and 103D.715 – .731 as appropriate.
3. Concurrent with the Statute section 103D.605 proceedings, the District shall also undertake proceedings under Statutes section 103B.251 to include the Nine Foot Channel Permanent Disposal Sites Acquisition and Development Basic Water Management Project as a capital improvement project of the District.

4. The Secretary is authorized to coordinate with staff and to take all actions necessary to implement this resolution, except those actions reserved by statute to the Board of Managers.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District  
this 16<sup>th</sup> day of September, 2015

  
\_\_\_\_\_  
Yvonne Shirk, President

ATTEST:  
  
\_\_\_\_\_  
Len Kremer, Secretary

The motion for the adoption of the foregoing resolution was seconded by Manager Murphy and upon a vote being taken thereon, the following voted in favor thereof: 4; and the following voted against the same: 0. Whereupon said resolution was declared passed and adopted, this 16<sup>th</sup> day of September, 2015 signed by the President and his signature attested by the Secretary.

Resolution 15-13 was to approve revisions to the Vernon Avenue Dredge Management Plan and was not adopted. The revised plan was to be reviewed by legal counsel for the District. Before the review was complete the LMRWD determined additional revisions would be necessary



Manager Kremer introduced the following resolution and moved its adoption:

**RESOLUTION 15-14**

**LOWER MINNESOTA RIVER WATERSHED DISTRICT (LMRWD)**

**RESOLUTION IN SUPPORT OF ESTABLISHING A MINNESOTA RIVER BASIN COMMISSION  
BY THE MINNESOTA LEGISLATURE**

**WHEREAS**, in 1960, the Minnesota Water Resources Board was petitioned to establish the LMRWD, for the express purpose of managing the sediment removed from the 9 foot navigational channel in order to maintain commercial navigation on the Minnesota River; and

**WHEREAS**, the amount of sediment removed from the channel has continued to increase without any way and means to secure efforts to reduce sediment yield to the navigational channel, and

**WHEREAS**, recent research and technical studies conclude that managing the flow of water leaving the various major watersheds in the Minnesota River Basin is a significant element of a sediment yield solution; and

**WHEREAS**, the most recent Minnesota River basin authority, the Minnesota River Board, a joint powers organization of counties in the Minnesota River Basin, dissolved in December 2013 and forwarded a report to the legislature suggesting that the legislature needs to provide a framework for the future of water management in the Basin, and

**WHEREAS**, it is difficult to achieve a comprehensive solution to water management within the Basin that is fair and equitable, and provides shared roles, responsibilities, accountability, priorities and financing throughout the major watersheds, without a basin wide institutional structure; and

**WHEREAS**, the development and implementation of the One Watershed, One Plan for watersheds within the Minnesota River Basin in a timely manner will be critical to overall success in achieving sediment reductions; and

**WHEREAS**, the long-term accountability of watershed management organizations that evolve from the One Watershed, One Plan to achieve outcomes of the plans will be dependent upon collective commitment to implementation; and

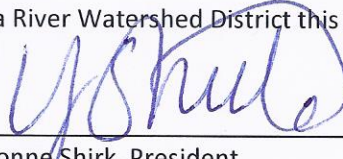
**WHEREAS**, leaving things as they are will only perpetuate the top down management from the state agencies and perpetuate the mixed messages for solutions and priorities leaving local governments the challenge of competing for state and federal resources without a basin wide water management strategic plan which is a goal of failure.

**NOW, THEREFORE, BE IT RESOLVED** that the Lower Minnesota River Watershed District supports the following;

- 1) Legislative establishment of a Minnesota River Basin Commission to provide effective and efficient proactive comprehensive basin planning; administration; project development; implementation; construction and maintenance of water resource projects and programs of benefit to the Minnesota River Basin with a focus on water quantity and water quality management; and

- 2) Legislative direction for the completion of the One Watershed, One Plan efforts within the Minnesota River Basin by the end of 2018 and to provide the Board of Water and Soil Resources (BWSR) sufficient funding to realize that time frame; and
- 3) Legislative establishment of watershed districts in the Minnesota River Basin, if BWSR determines that watershed management organizations are NOT implementing the One Watershed, One Plan as adopted.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 18th day of November 2015

  
\_\_\_\_\_  
Yvonne Shirk, President

ATTEST:

  
\_\_\_\_\_  
Len Kremer, Vice President

Manager Kremer introduced the following resolution and moved its adoption:

**RESOLUTION 15-15**

**LOWER MINNESOTA RIVER WATERSHED DISTRICT (LMRWD)**

**RESOLUTION IN SUPPORT OF CHANGING OF LAKE CLASSIFICATION FOR DEAN LAKE  
IN SHAKOPEE, SCOTT COUNTY, MINNESOTA**

**WHEREAS**, the Dean Lake in the city of Shakopee in Scott County, Minnesota is currently classified as a Shallow Lake; and

**WHEREAS**, Dean Lake is listed an impaired water of the State for aquatic recreation caused by excessive nutrients (eutrophication); and

**WHEREAS**, the Minnesota Pollution Control Agency provides factors for differentiating between Shallow Lakes and Wetlands; and

**WHEREAS**, Dean Lake has a littoral area of 100% and average depths of less than 3 feet; and

**WHEREAS**, the average of the past 10 years of summer samples analyzed for Total Phosphorus is 298 µg/l, well above the state standard of 60 µg/l for shallow lakes in the North Central Hardwood Forest ecoregion and

**WHEREAS**, Dean Lake substrate is mucky to unconsolidated; and

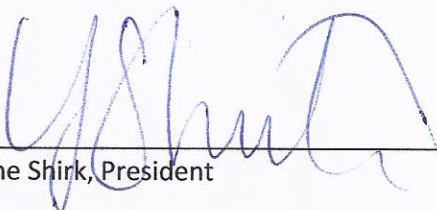
**WHEREAS**, Dean Lake has a Trophic State Index of 67 (out of 80); and

**WHEREAS**, the shoreline of Dean Lake is dominated by emergent vegetation and more than 50% of the water bodt is covered in cattails; and

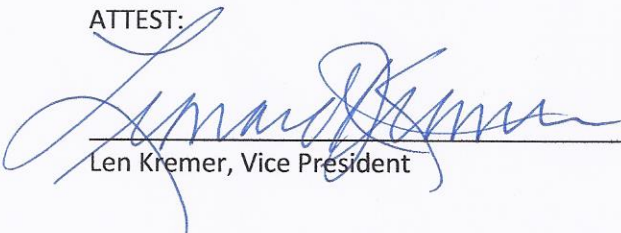
**WHEREAS**, submergent vegetation is abundant and was found at every sampling location, with natives predominant and the invasive Curlyleaf Pondweed.

**NOW, THEREFORE BE IT RESOLVED**, that the Lower Minnesota River Watershed District Board of Managers finds that Dean Lake has all the characteristics of a wetland, as established by the MPCA Factors for differentiating among lakes, shallow lakes and wetlands and does hereby recommend and support the reclassification of Dean Lake from Shallow Lake to Wetland by approval of the Commissioner of the MPCA.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 18th day of November 2015

  
\_\_\_\_\_  
Yvonne Shirk, President

ATTEST:

  
\_\_\_\_\_  
Len Kremer, Vice President



Manager Raby introduced the following resolution and moved its adoption:

RESOLUTION 15-16

ADOPTING 2016

LOWER MINNESOTA RIVER WATERSHED DISTRICT BUDGET  
AND CERTIFYING PROPERTY TAX LEVIES FOR CARVER COUNTY  
FOR TAXES PAYABLE 2016

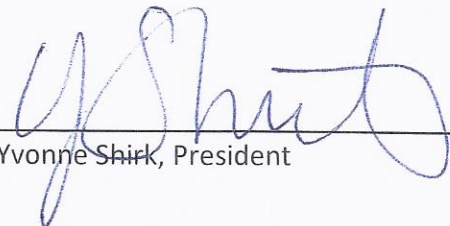
WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Eight Hundred Ninety Five Thousand Dollars (\$895,000) for the fiscal year commencing January 1, 2016; and

WHEREAS, the proposed budget requires Six Hundred Twenty Five Thousand Dollars (\$625,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD, apportioned according to the attached Schedule A, for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Three Hundred Seventy Five Thousand Dollars (\$375,000).

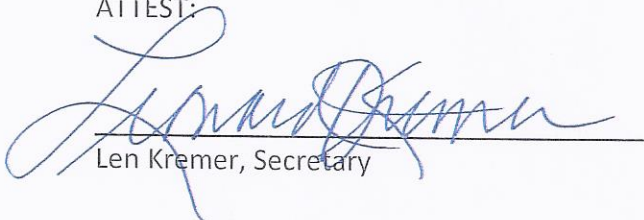
NOW, THEREFORE, BE IT RESOLVED that a mill rate sufficient to produce Thirty Seven Thousand Five Hundred Twenty and 63/100 Dollars (\$37,520.63) be levied upon all taxable property in the LMRWD located within Carver County, State of Minnesota, for taxes payable in 2016, as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;

BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the 2016 Budget as proposed is hereby approved and adopted.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 16th day of December, 2015

  
\_\_\_\_\_  
Yvonne Shirk, President

ATTEST:

  
\_\_\_\_\_  
Len Kremer, Secretary

**SCEHDULE A**

District 060 - Lower MN River Watershed

The following table was presented for the Managers' consideration with regard to the proposed amounts to be levied in each separate county, based upon the net tax capacities available:

**Preliminary Certification of Apportioned Levies**

**Payable 2016**

|               |  |  |   |
|---------------|--|--|---|
| 1)            | General Fund (M.S. 103D.905, Subd.3)             |  | \$250,000.00  |
| 2)            | Planning and Implementation Fund (M.S. 103B.241) |  | \$375,000.00  |
| 3)            | Payable 2016 Property Tax Levy                   |  | \$625,000.00  |
|               |  |  |   |
|               | (4)  | (5)                                      | (6)   |
| <u>County</u> | Payable 2016 Taxable Net<br>Tax Capacity         | Net Tax Capacity Percent<br>Distribution | Apportioned Payable<br>2016 Levy<br>Column(4) x (5) |
| Carver        | \$5,304,571                                      | 6.0033%                                  | \$37,520.63   |
| Dakota        | \$10,745,167                                     | 12.1606%                                 | \$76,003.75   |
| Hennepin      | \$38,120,617                                     | 43.1422%                                 | \$269,638.75  |
| Scott         | \$34,190,128                                     | 38.6939%                                 | \$241,836.87  |
| TOTAL         | \$88,360,483                                     | 100.00%                                  | \$625,000.00  |

Manager Murphy introduced the following resolution and moved its adoption:

RESOLUTION 15-17

ADOPTING 2016

LOWER MINNESOTA RIVER WATERSHED DISTRICT BUDGET  
AND CERTIFYING PROPERTY TAX LEVIES FOR DAKOTA COUNTY  
FOR TAXES PAYABLE 2016

WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Eight Hundred Nine Five Thousand Dollars (\$895,000) for the fiscal year commencing January 1, 2016; and

WHEREAS, the proposed budget requires Six Hundred Twenty Five Thousand Dollars (\$625,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD, apportioned according to the attached Schedule A, for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Three Hundred Seventy Five Thousand Dollars (\$375,000).

NOW, THEREFORE, BE IT RESOLVED that a mill rate sufficient to produce Seventy Six Thousand Three and 75/100 Dollars (\$76,003.75) be levied upon all taxable property in the LMRWD located within Dakota County, State of Minnesota, for taxes payable in 2016, as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;

BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the 2016 Budget is hereby approved and adopted.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 16th day of December, 2015

  
\_\_\_\_\_  
Yvonne Shirk, President

ATTEST:

  
\_\_\_\_\_  
Len Kremer, Secretary



**SCEHDULE A**

District 060 - Lower MN River Watershed

The following table was presented for the Managers' consideration with regard to the proposed amounts to be levied in each separate county, based upon the net tax capacities available:

**Preliminary Certification of Apportioned Levies**

**Payable 2016**

|               |  |  |   |
|---------------|--|--|---|
| 1)            | General Fund (M.S. 103D.905, Subd.3)             |  | \$250,000.00  |
| 2)            | Planning and Implementation Fund (M.S. 103B.241) |  | \$375,000.00  |
| 3)            | Payable 2016 Property Tax Levy                   |  | \$625,000.00  |
|               |  |  |   |
|               | (4)  | (5)                                      | (6)   |
| <u>County</u> | Payable 2016 Taxable Net<br>Tax Capacity         | Net Tax Capacity Percent<br>Distribution | Apportioned Payable<br>2016 Levy<br>Column(4) x (5) |
| Carver        | \$5,304,571                                      | 6.0033%                                  | \$37,520.63   |
| Dakota        | \$10,745,167                                     | 12.1606%                                 | \$76,003.75   |
| Hennepin      | \$38,120,617                                     | 43.1422%                                 | \$269,638.75  |
| Scott         | \$34,190,128                                     | 38.6939%                                 | \$241,836.87  |
| TOTAL         | \$88,360,483                                     | 100.00%                                  | \$625,000.00  |

Manager Kremer introduced the following resolution and moved its adoption:

RESOLUTION 15-18

ADOPTING 2016

LOWER MINNESOTA RIVER WATERSHED DISTRICT BUDGET  
AND CERTIFYING PROPERTY TAX LEVIES FOR HENNEPIN COUNTY  
FOR TAXES PAYABLE 2016

WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Eight Hundred Ninety Five Thousand Dollars (\$895,000) for the fiscal year commencing January 1, 2016; and

WHEREAS, the proposed budget requires Six Hundred Twenty Five Thousand Dollars (\$625,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD, apportioned according to the attached Schedule A, for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Three Hundred Seventy Five Thousand Dollars (\$375,000).

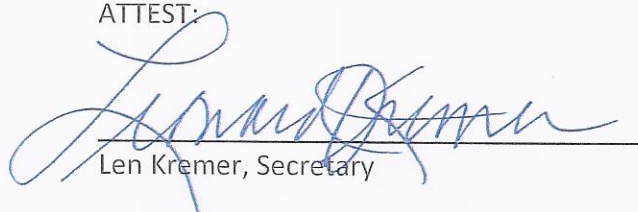
NOW, THEREFORE, BE IT RESOLVED that a mill rate sufficient to produce Two Hundred Sixty Nine Thousand Six Hundred Thirty Eight and 75/100 Dollars (\$269,638.75) be levied upon all taxable property in the LMRWD located within Hennepin County, State of Minnesota, for taxes payable in 2016, as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;

BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the 2016 Budget is hereby approved and adopted.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 16th day of December, 2015

  
\_\_\_\_\_  
Yvonne Shirk, President

ATTEST:

  
\_\_\_\_\_  
Len Kremer, Secretary



**SCEHDULE A**

District 060 - Lower MN River Watershed

The following table was presented for the Managers' consideration with regard to the proposed amounts to be levied in each separate county, based upon the net tax capacities available:

**Preliminary Certification of Apportioned Levies**

**Payable 2016**

|               |  |  |   |
|---------------|--|--|---|
| 1)            | General Fund (M.S. 103D.905, Subd.3)             | \$250,000.00                                   |   |
| 2)            | Planning and Implementation Fund (M.S. 103B.241) | \$375,000.00                                   |   |
| 3)            | Payable 2016 Property Tax Levy                   | \$625,000.00                                   |   |
|               | (4<br>Payable 2016 Taxable Net<br>Tax Capacity   | (5<br>Net Tax Capacity Percent<br>Distribution | (6<br>Apportioned Payable<br>2016 Levy<br>Column(4) x (5) |
| <u>County</u> |  |  |   |
| Carver        | \$5,304,571                                      | 6.0033%  | \$37,520.63   |
| Dakota        | \$10,745,167                                     | 12.1606%                                       | \$76,003.75   |
| Hennepin      | \$38,120,617                                     | 43.1422%                                       | \$269,638.75  |
| Scott         | \$34,190,128                                     | 38.6939%                                       | \$241,836.87  |
| TOTAL         | \$88,360,483                                     | 100.00%  | \$625,000.00  |

Manager Shirk introduced the following resolution and moved its adoption:

RESOLUTION 15-19

ADOPTING 2016

LOWER MINNESOTA RIVER WATERSHED DISTRICT BUDGET  
AND CERTIFYING PROPERTY TAX LEVIES FOR SCOTT COUNTY  
FOR TAXES PAYABLE 2016

WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Eight Hundred Ninety Five Thousand Dollars (\$895,000) for the fiscal year commencing January 1, 2016; and

WHEREAS, the proposed budget requires Six Hundred Twenty Five Thousand Dollars (\$625,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD, apportioned according to the attached Schedule A, for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Three Hundred Seventy Five Thousand Dollars (\$375,000).


NOW, THEREFORE, BE IT RESOLVED that a mill rate sufficient to produce Two Hundred Forty One Thousand Eight Hundred Thirty Six and 87/100 Dollars (\$241,836.87) be levied upon all taxable property in the LMRWD located within Scott County, State of Minnesota, for taxes payable in 2016, as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;

BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the 2016 Budget is hereby approved and adopted.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 16th day of December, 2015

  
\_\_\_\_\_  
Yvonne Shirk, President

ATTEST:

  
\_\_\_\_\_  
Len Kremer, Secretary

**SCEHDULE A**

District 060 - Lower MN River Watershed

The following table was presented for the Managers' consideration with regard to the proposed amounts to be levied in each separate county, based upon the net tax capacities available:

**Preliminary Certification of Apportioned Levies**

**Payable 2016**

|               |  |  |   |
|---------------|--|--|---|
| 1)            | General Fund (M.S. 103D.905, Subd.3)             |  | \$250,000.00  |
| 2)            | Planning and Implementation Fund (M.S. 103B.241) |  | \$375,000.00  |
| 3)            | Payable 2016 Property Tax Levy                   |  | \$625,000.00  |
|               |  |  |   |
|               | (4)  | (5)                                      | (6)   |
| <u>County</u> | Payable 2016 Taxable Net<br>Tax Capacity         | Net Tax Capacity Percent<br>Distribution | Apportioned Payable<br>2016 Levy<br>Column(4) x (5) |
| Carver        | \$5,304,571                                      | 6.0033%                                  | \$37,520.63   |
| Dakota        | \$10,745,167                                     | 12.1606%                                 | \$76,003.75   |
| Hennepin      | \$38,120,617                                     | 43.1422%                                 | \$269,638.75  |
| Scott         | \$34,190,128                                     | 38.6939%                                 | \$241,836.87  |
| TOTAL         | \$88,360,483                                     | 100.00%                                  | \$625,000.00  |



LOWER  
**MINNESOTA RIVER**  
WATERSHED DISTRICT

## Appendix C

## Capital Improvement Program

**Table 4-4: Lower Minnesota River Watershed District – Capital Improvement Projects**

| Project Name                                      | Description   | Project Partner  | Estimated Cost | Estimated Timeline |
|---|---|--|----------------|--------------------|
| <b>Capital Improvement Projects</b>               |   |  |                |                    |
| Gully Erosion Projects                            | The District has set aside a contingency fund to finance projects which consist of constructing bluff stabilization projects with cooperating partners in those areas identified in the District's gully inventory as having severe erosion that have yet to be constructed or identified specifically in the CIP for this Plan.  | LGUs   | \$125,000      | 2012-2016          |
| Mound Springs Gully Project                       | Mound Springs is an erosion area identified in the District's gully inventory. The site needs to balance the perennial groundwater stream and the stormwater discharge through the area to prevent erosion to Long Meadow Lake. The gully also includes a trail off 11th Avenue South that is identified in the City of Bloomington Park Master Plan as a trail access point to Mound Springs Park and the Minnesota River Valley Trails. The design may require accommodating unpaved trail access. The primary project sponsor is the City of Bloomington.  | City of Bloomington  | \$250,000      | 2013-2014          |
| Seminary Fen Restoration at Engler                | This 6-acre portion of the Seminary Fen is a formerly farmed wetland that has been ditched and tiled. This project proposes to restore the natural hydrologic regime by rendering the tile and ditch ineffective in draining the wetland by partial removal and blocking of tile and ditch modifications to eliminate the man made hydrologic scope and affect on the wetland. In addition to an altered hydrologic system, the natural plant community in this wetland has been choked out by the invasive species reed canary grass. The project will restore the native plant community by controlling reed canary grass and re-introducing native plant species. Collection of seed for this project will be from City owned land adjacent to the project site to insure local ecotype seed is utilized. Restoring native vegetation will offer further vegetative buffering protection to the Seminary Fen, protecting the Fen's native plant diversity. | City of Chaska   | \$35,500       | 2012               |
| Ravine Stabilization at Seminary Fen              | Ravine erosion is causing a large area of sedimentation along the north half of the fen. This project is phase 2 of a project that was completed in 2009 by the City of Chaska that involved restoration of a wetland outlet for rate control to the ravine. Stabilization of the ravine is still necessary to reduce the transport of sediment to the Seminary Fen. Annualized sediment transport was modeled using a 1-D bedload sediment transport model by Meyer-Peter and Muller (1948). Under existing conditions sediment transport to the Seminary Fen is estimated at 1.85 million tons per year. The goal of this project is to complete ravine stabilization improvements that are estimated to reduce the transport rate of sediment to 0.68 million tons per year. This represents a 63% reduction in sediment load to Seminary Fen.   | City of Chaska   | \$400,000      | 2012-2013          |
| Heritage Hills Park and Gully Restoration Project | A small stream connecting Ancel Glen Pond to South Glen Pond (that flows through Heritage Hills Pond – Middle between the two ponds) is experiencing significant erosion. The area has several small woodchip trails and is surrounded by private residences on both sides. The project would involve stream restoration of the eroded gully area, erosion prevention, and maintenance or replacing the woodchip trail system. The primary project sponsor is the City of Bloomington.  | City of Bloomington  | \$100,000      | 2015               |
| Dean Lake Restoration Project                     | This project will implement the results of the Dean Lake Feasibility Study. This project will consist of financing adjacent septic system connection to city sanitary sewer, construction of sedimentation basins, water quality treatment BMPs in the upstream watershed, improvements to the inlet or outlet, shoreline restoration, and/or in-lake management such as dredging and chemical treatment.   | Prior Lake Spring Lake WD and MPCA                         | \$200,000      | 2014- 2016         |
| Minnesota River Study Area 3 Bluff Stabilization  | This project consists of analysis, design, and construction of Minnesota River at Study Area 3 project in Eden Prairie to address the river bank erosion. An October 2008 study of the area was completed for the city of Eden Prairie in cooperation with the District. This project expands the 2008 study with additional data collection and analysis and extends it to final design, permitting, and construction.   | City of Eden Prairie                                       | \$250,000      | 2016               |
| Bluff Creek Restoration                           | The project consists of the following activities. Provide an energy dissipation structure at the tunnel exit. Apply bank stabilization measures along outside creek bends. Re-direct runoff coming off of the North Highway 101 Bridge. Stabilize the areas around the bridge abutments.  | DOT, City of Chanhassen and Riley Purgatory Bluff Creek WD | \$50,000       | 2015               |
| Long Meadow Outfall Project                       | This project consists of implementing, in cooperation with the City of Bloomington, one of two alternatives to address water quality improvement downstream of Long Meadow Lake. The two alternatives include: Abandon storm sewer outfall to Long Meadow Lake from Bloomington Central Station area and reroute through a regional infiltration basin likely on the Kelley Farm property during redevelopment. From the Kelley property the storm sewer would discharge to the Bass Ponds area, keeping in mind the trout stream currently being stocked in the Bass Ponds area. Rehabilitate or reconstruct existing storm sewer outfall to Long Meadow Lake from the Bloomington Central Station area incorporating water quality best management practices to provide additional treatment.   | City of Bloomington  | \$100,000      | 2014-2015          |

| Project Name   | Description   | Project Partner   | Estimated Cost | Estimated Timeline |
|--|---|---|----------------|--------------------|
| Wetlands and Fens Assessment   | This project consists of completing a floristic quality assessment that provides a replicable, descriptive picture in time of the fens. Used as a baseline indicator of fen condition to be compared against in the future (i.e., track degradation or functional lift). Then update the MLCCS, MnRAM and MLCCS to: provide a complete, accurate baseline dataset of wetland plant communities found in the marshes. Include quality control of existing data and addition of new information.  | DNR and BWSR  | \$45,000       | 2016               |
| Brickyard Clayhole Lake – Gully Stabilization  | This project consists of stabilizing gullies along the northern bluff of Brickyard Clayhole Lake as noted in the 2010 Watershed Management Plan to deter sedimentation in the lake.   | Cities of Chaska and Carver   | \$100,000      | 2016               |
| East Chaska Creek Restoration  | The project consists of the following activities. Removing debris jams in the channel reaches would help reduce localized erosion. Outfall A: remove log jam, stabilize right bank at outfall, re-vegetate the stream bank, remove sediment deposit. Outfall B: stabilize outfall with rock, step down the outfall, toe protection 10-ft upstream & 40-ft downstream. Using structures to control steep grades along this reach would help reduce localized erosion. Near Beech St Bridge: apply grade control throughout the reach, along with toe protection and left bank stabilization. Selective clearing, excavation, toe protection, erosion controls (jute mesh) and topsoil placement and grading for approximately 2000 ft.                     | City of Chaska, Carver County Env. Services and Carver Soil and Water Conservation District (CSWCD) | \$301,000      | 2016-2017          |
| Carver Creek Restoration   | The project consists of the following activities. Stabilize outer bends with toe protection. Grade banks to a more stable slope. Stabilize the gully  | City of Carver, Carver WMO, CSWCD and USFWS   | \$93,500       | 2018-2019          |
| Riley Creek Restoration  | This project consist of providing an energy dissipation structure below CR 61 and redirecting flows away from outside creek meanders  | City of Eden Prairie  | \$168,500      | 2018-2019          |
| <b>Potential Unfunded Projects</b>   |   |   |                |                    |
| West 3 <sup>rd</sup> Street Ditch – Creek  | Currently this is a ditch that conveys water from an existing residential area in downtown Chaska to the the West Creek flood control diversion. The existing channel is in disrepair and has unnatural amounts of sedimentation. Currently the turf of back and side yards are directly adjacent to the channel. The proposed project would be to replace the existing channel with a storm sewer pipe conveyance system. The channel would be filled in to create a swale to collect local drainage. This swale will allow for infiltration features (rain water gardens) to be installed along the corridor. This project will provide 5 – 10 lbs of phosphorous removal per year for this portion of downtown that currently does not have treatment. | City of Chaska  | \$330,000      | 2013               |
| Clay Hole North Slope Erosion – Site 3   | Substantial gullies have begun to form on the hillside located north of the Clayhole and directly east of Trunk Highway 41. These gullies are approximately 1000 feet long. The City of Chaska has completed some work to control erosion in this area include rock check dams and erosion mats. Additional work is necessary to control other erosion areas. This project will reduce erosion entering Clay Hole Lake and remove an existing sediment plume from the lake.   |   | \$100,000      | 2014               |
| Chaska Downtown Old 212 at East Creek Water Quality Treatment Site – South Side of 212 | This project is proposed in a portion of downtown Chaska that currently does not have treatment. Due to a lack of space for storm water ponds the goal of this project is to treat the small to medium size precipitation events, between 1 and 1.5 inches of precipitation. Due to the lack of space for ponding In-Manhole treatment (V2B1, EcoStorm, etc.) or other below ground treatment techniques will be utilized. The goal of the treatment is to have a 50 - 70% reduction in suspended solids and 60 – 80% reduction in phosphates to East Creek and the Minnesota River.  | City of Chaska  | \$90,000       | 2015               |
| Chaska Downtown Beech Street at East Creek Water Quality Treatment Site – North Side   | The proposed treatment location Downtown where Stoughton Avenue drainage discharges into east creek–This project is proposed in a portion of downtown that currently does not have treatment. Due to a lack of space for storm water ponds the goal of this project is to treat the small to medium size precipitation events, between 1 and 1.5 inches of precipitation. Due to the lack of space for ponding in downtown Chaska In-Manhole treatment (V2B1, EcoStorm, etc.) or other below ground treatment techniques will be utilized. This goal of the treatment is to have a 50 - 70% reduction in suspended solids and 60 – 80% reduction in phosphates to East Creek and the Minnesota River.   | City of Chaska  | \$60,000       | 2015               |
| Chaska Downtown Old 212 at East Creek Water Quality Treatment Site – North Side of 212 | The proposed treatment location is in downtown Chaska along old 212 where highway drainage discharges into East Creek. This project is proposed in a portion of downtown that currently does not have treatment. Due to a lack of space for storm water ponds the goal of this project is to treat the small to medium size precipitation events, between 1 and 1.5 inches of precipitation. Due to the lack of space for ponding In-Manhole treatment (V2B1, EcoStorm, etc.) or other below ground treatment techniques will be utilized. This goal of the treatment is to have a 50 - 70% reduction in suspended solids and 60 – 80% reduction in phosphates to East Creek and the Minnesota River.   | City of Chaska  | \$90,000       | 2015               |



| Project Name   | Description  | Project Partner     | Estimated Cost | Estimated Timeline |
|--|--|---------------------|----------------|--------------------|
| Chaska Downtown Beech Street at East Creek Water Quality Treatment Site – South Side | The proposed treatment location is in downtown Chaska where Beech street drainage discharges into east creek–This project is proposed in a portion of downtown that currently does not have treatment. Due to a lack of space for storm water ponds the goal of this project is to treat the small to medium size precipitation events, between 1 and 1.5 inches of precipitation. Due to the lack of space for ponding in downtown Chaska In-Manhole treatment (V2B1, EcoStorm, etc.) or other below ground treatment techniques will be utilized. This goal of the treatment is to have a 50 - 70% reduction in suspended solids and 60 – 80% reduction in phosphates to East Creek and the Minnesota River. | City of Chaska      | \$40,000       | 2016               |
| Chaska Downtown Walnut & 1 <sup>st</sup> Street Water Quality Treatment Site         | The proposed treatment location is in downtown Chaska. This project is proposed in a portion of downtown that currently does not have treatment. Due to a lack of space for storm water ponds the goal of this project is to treat the small to medium size precipitation events, between 1 and 1.5 inches of precipitation. In-Manhole treatment (V2B1, EcoStorm, etc.) or other below ground treatment techniques will be utilized. This goal of the treatment is to have a 50 - 70% reduction in suspended solids and 60 – 80% reduction in phosphates to the Minnesota River   | City of Chaska      | \$50,000       | 2016               |
| Dred Scott’s Fields Storm Water Reuse project  | This feasibility study, to be completed in cooperation with the City of Bloomington, consists of collecting runoff from impervious areas, such as parking areas, roadways, etc., and then using it as a source of irrigation water.  | City of Bloomington | \$75,000       | 2016               |
| Non-Degradation Volume Reduction   | The City of Bloomington was one of 30 municipalities required to meet non-degradation requirements as part of the NPDES MS4 Permit. The non-degradation report evaluated changes in runoff quantity and quality from 1988 to the present, and projected changes from the present to the year 2020. Where significant increases in stormwater runoff occurred or were projected to occur, options to keep pollutant loading of receiving waters at the 1988 levels were discussed. This project would involve a volume reduction to meet the non-degradation requirements and return pollutant loading to 1988 levels.  | City of Bloomington | \$125,000      | 2016-2017          |
| Chaska Downtown Sixth Street at East Creek Water Quality Treatment Site              | The proposed treatment location is in downtown Chaska where Sixth Street intersects east creek. This project is proposed in a portion of downtown that currently does not have treatment. Due to a lack of space for storm water ponds the goal of this project is to treat the small to medium size precipitation events, between 1 and 1.5 inches of precipitation. Due to the lack of space for ponding in downtown Chaska In-Manhole treatment (V2B1, EcoStorm, etc.) or other below ground treatment techniques will be utilized. This goal of the treatment is to have a 50 - 70% reduction in suspended solids and 60 – 80% reduction in phosphates to East Creek and the Minnesota River.              | City of Chaska      | \$65,000       | 2017               |
| BMP Retrofits at Valley Fair and Port of Savage                                      | This project is to be completed in cooperation with Scott County and consists of BMP retrofits to increase pervious surfaces and infiltration at Valley Fair and the Port of Savage.   | City of Savage      | \$25,000       | 2018               |



LOWER  
**MINNESOTA RIVER**  
WATERSHED DISTRICT

## Appendix D

## Web Site Usage Report

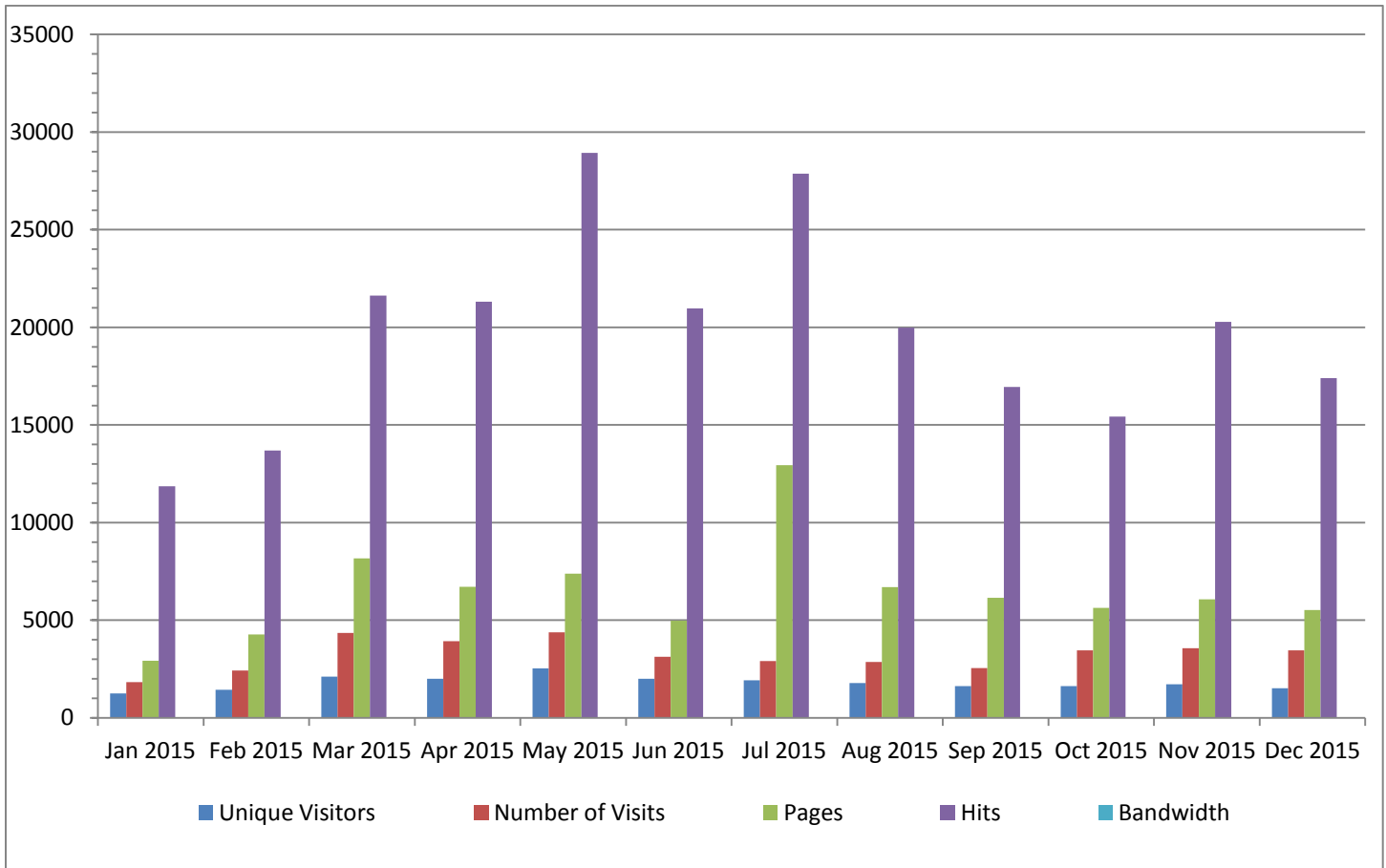


www.watersheddistrict.org

Below is a synopsis of the monthly analytics on the Lower Minnesota River Watershed District Web site usage. The analytics report from which the data is drawn follows.

The Visits graph displays the overall number of visits to the LMRWD Web site. The General Statistics table provides an overview of the activity to the LMRWD Web site during the specified time frame.

Visits



| Month        | Unique visitors | Number of visits | Pages        | Hits          | Bandwidth       |
|--------------|-----------------|------------------|--------------|---------------|-----------------|
| Jan 2015     | 1245            | 1833             | 2928         | 11865         | 1.73 GB         |
| Feb 2015     | 1431            | 2429             | 4270         | 13689         | 2.63 GB         |
| Mar 2015     | 2105            | 4346             | 8171         | 21626         | 4.35 GB         |
| Apr 2015     | 2008            | 3921             | 6715         | 21316         | 3.08 GB         |
| May 2015     | 2529            | 4383             | 7384         | 28928         | 2.73 GB         |
| Jun 2015     | 1999            | 3129             | 4971         | 20976         | 8.00 GB         |
| Jul 2015     | 1915            | 2904             | 12945        | 27866         | 5.20 GB         |
| Aug 2015     | 1784            | 2867             | 6699         | 19987         | 5.15 GB         |
| Sep 2015     | 1631            | 2551             | 6146         | 16948         | 5.30 GB         |
| Oct 2015     | 1632            | 3459             | 5634         | 15431         | 3.28 GB         |
| Nov 2015     | 1720            | 3562             | 6063         | 20274         | 4.77 GB         |
| Dec 2015     | 1521            | 3460             | 5526         | 17417         | 9.17 GB         |
| <b>Total</b> | <b>21520</b>    | <b>38844</b>     | <b>77452</b> | <b>236323</b> | <b>55.39 GB</b> |

## General Statistics

The General Statistics page provides an overview of the LMRWD Web site's performance and visitor behavior and can help you determine which chapters will be most valuable to you.

Log Records for the last second in the log file are not included in this analysis. There is no way to tell if information for that second is complete until the log records following it becomes available. The data for the last second will be included when the next analysis is run and additional data is available.

1. Visit - A visit is one individual visitor who arrives at the web site and proceeds to browse. A visit counts all visitors; no matter how many times the same visitor may have been to your site.
2. Unique Visit - A unique visit will tell you which visits from item 1 are visiting your site for the first time. The website can track this as unique by the IP address of the computer. The number of unique visits will be far less than visits because a unique visit is only tracked if cookies are enabled on the visitor's computer.
3. Page View - Once a visitor "arrives" at your website, they will search around on a few more pages. On average, a visitor will look at about 2.5 pages. Each individual page a visitor views is tracked as a page view.
4. Hits - A Hit refers to the number of files downloaded on your site, this could include photos, graphics, etc. Picture the average web page, it has photos (each photo is a file and hence a hit) and lots of buttons (each button is a file and hence a hit). On average, each page will include 15 hits.

|                   |  |                 |
|-------------------|--|-----------------|
| <b>Hits</b>       | Entire Site (Successful)   | 236,323         |
|                   | Average per Day  | 647             |
|                   | Home Page  | 25,627          |
| <b>Page Views</b> | Page Views   | 77,452          |
|                   | Average per Day  | 212             |
|                   | Average per unique visitor   | 3.6             |
|                   | Document Views   | 77,452          |
|                   | Visits   | 38,844          |
| <b>Visits</b>     | Average per Day  | 106             |
|                   | Average Visit Length   | 70 seconds      |
|                   | Median Visit Length  | 0-30 seconds    |
|                   | Visits from the United States  | 17,865          |
|                   | International Visits   | 6,959           |
|                   | Visits of Unknown Origin   | 6,731           |
|                   | Visits Referred by Search Engines  | 8,553           |
|                   | Visits Referred by external page (other web sites except search engines) | 8,956           |
|                   | Visits from Spiders*   | 199,675         |
|                   | <b>Visitors</b>  | Unique Visitors |

\* Some Robots gave hits or traffic "not verified" by visitors, so they are not included in other totals.

**Average Hits per Day** - Number of successful hits divided by the total number of days in the log.

**Average Page Views per Day** - Number of page views divided by the total number of days in the log.

**Average Page Views per Unique Visitor** - Number of page views divided by the total number of unique visitors.

**Average Visits per Day** - Number of visits divided by the total number of days in the log.

**Average Visit Length** - Average of non-zero length visits in the log.

**Document Views** - Number of hits to pages that are considered documents - not dynamic pages or forms - as defined by the system administrator.

**Hit** - A single action on the Web server as it appears in the log file. A visitor downloading a single file is logged as a single hit, while a visitor requesting a Web Page including two images registers as three hits on the server; one hit is the request for the .html page, and two additional hits are requests for the downloaded image files. While the volume of hits is an indicator of Web server traffic, it is not an accurate reflection of how many pages are being looked at.

**Hits: Entire Site (Successful)** - Number of hits that had a "success" status code.

**Hits: Home Page** - Number of times the home page (as defined in the profile) was viewed.

**International Visits** - Percentage of visitors defined as "international" in Domain Options.

**Home Page Hits** - Number of times your home page was visited.

**Median Visit Length** - Median of non-zero length visits in the log. Half the visit lengths are longer than the median, and half are shorter. This number is often closer to the "typical" visit length than the average visit length. Numbers that are wildly atypical can skew the average, but will not skew the median so much.

**Page** - Any document, dynamic page, or form. Documents are user-defined in Options, but typically include all static content such as complete html pages. Dynamic pages are created with variables and do not exist anywhere in a static form. Forms are scripted pages which get information from a visitor and pass it back to the server.

**Page Views: Document Views** - Hits to pages that are defined as documents. This entry excludes hits to dynamic pages and forms.

**Unique Visitors** - Individuals who visited your site during the report period. If someone visits more than once, they are counted only the first time they visit/

**Visits** - Number of times a visitor came to your site. If a visitor is idle longer than the idle-time limit, it is assumed the visit was voluntarily terminated. If the visitor continues to browse your site after they reach the idle-time limit, a new visit is counted. The default idle-time limit is thirty minutes.

**Visits from Spiders** - Number of visits from any site classified as a spider.

**Visits from Your Country** - Percentage of visits from your country. The name of your country and the country code are shown. Your system administrator configures the selection for your country.

**Visits of Unknown Origin** - Percentage of visitors from an origin that could not be determined.

**Visits Referred by Search Engines** - Percentage of visitors that began with a referral from any site classified as a search engine.

**Visitors Who Visited More Than Once** - Number of individual visitors who appear more than once in the log file. Individual can be tracked by IP addresses, domain names and cookies. Cookies provide the most accurate count.

**Visitors Who Visited Once** - Number of individual visitors who appear only once in the log file. Individuals can be tracked by IP addresses, domain names, and cookies. Cookies provide the most accurate count.



**Last Update:** 06 May 2016 - 19:21 [Update now](#)



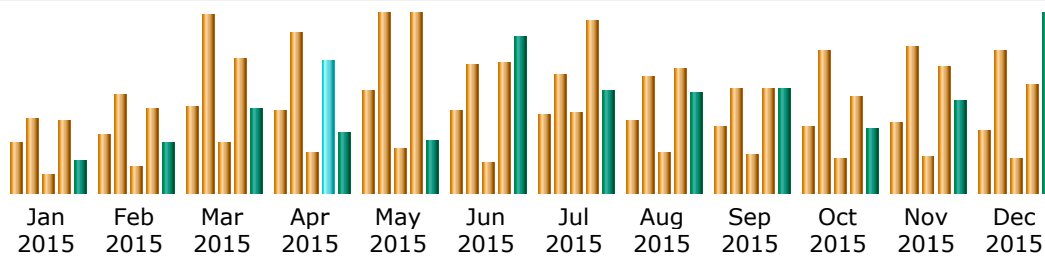
**Reported period:**

### Summary

|                        |  |                                      |                                    |                                    |                                       |
|------------------------|--|--------------------------------------|------------------------------------|------------------------------------|---------------------------------------|
| <b>Reported period</b> | Year 2015  |                                      |                                    |                                    |                                       |
| <b>First visit</b>     | 01 Jan 2015 - 00:00  |                                      |                                    |                                    |                                       |
| <b>Last visit</b>      | 31 Dec 2015 - 23:45  |                                      |                                    |                                    |                                       |
|                        | Unique visitors  | Number of visits                     | Pages                              | Hits                               | Bandwidth                             |
| Viewed traffic *       | <b>&lt;= 21520</b><br>Exact value not available in 'Year' view | <b>38844</b><br>(1.8 visits/visitor) | <b>77452</b><br>(1.99 Pages/Visit) | <b>236323</b><br>(6.08 Hits/Visit) | <b>55.39 GB</b><br>(1495.14 KB/Visit) |
| Not viewed traffic *   |  |                                      | <b>330390</b>                      | <b>384222</b>                      | <b>90.90 GB</b>                       |

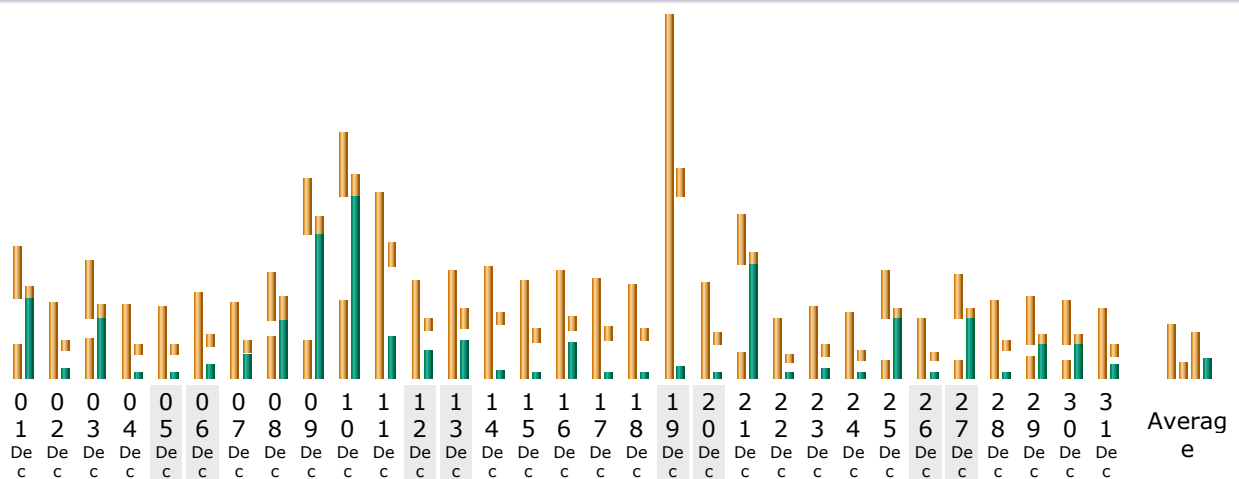
\* Not viewed traffic includes traffic generated by robots, worms, or replies with special HTTP status codes.

### Monthly history



| Month        | Unique visitors | Number of visits | Pages        | Hits          | Bandwidth       |
|--------------|-----------------|------------------|--------------|---------------|-----------------|
| Jan 2015     | 1245            | 1833             | 2928         | 11865         | 1.73 GB         |
| Feb 2015     | 1431            | 2429             | 4270         | 13689         | 2.63 GB         |
| Mar 2015     | 2105            | 4346             | 8171         | 21626         | 4.35 GB         |
| Apr 2015     | 2008            | 3921             | 6715         | 21316         | 3.08 GB         |
| May 2015     | 2529            | 4383             | 7384         | 28928         | 2.73 GB         |
| Jun 2015     | 1999            | 3129             | 4971         | 20976         | 8.00 GB         |
| Jul 2015     | 1915            | 2904             | 12945        | 27866         | 5.20 GB         |
| Aug 2015     | 1784            | 2867             | 6699         | 19987         | 5.15 GB         |
| Sep 2015     | 1631            | 2551             | 6146         | 16948         | 5.30 GB         |
| Oct 2015     | 1632            | 3459             | 5634         | 15431         | 3.28 GB         |
| Nov 2015     | 1720            | 3562             | 6063         | 20274         | 4.77 GB         |
| Dec 2015     | 1521            | 3460             | 5526         | 17417         | 9.17 GB         |
| <b>Total</b> | <b>21520</b>    | <b>38844</b>     | <b>77452</b> | <b>236323</b> | <b>55.39 GB</b> |

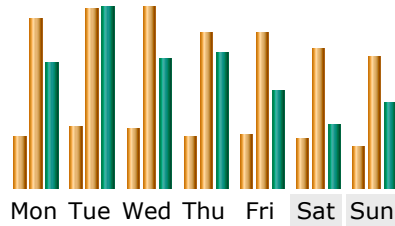
### Days of month



| Day            | Number of visits | Pages         | Hits          | Bandwidth        |
|----------------|------------------|---------------|---------------|------------------|
| 01 Dec 2015    | 101              | 166           | 484           | 672.48 MB        |
| 02 Dec 2015    | 94               | 138           | 384           | 76.99 MB         |
| 03 Dec 2015    | 112              | 186           | 553           | 512.50 MB        |
| 04 Dec 2015    | 98               | 136           | 332           | 46.71 MB         |
| 05 Dec 2015    | 92               | 127           | 337           | 46.21 MB         |
| 06 Dec 2015    | 107              | 157           | 457           | 112.03 MB        |
| 07 Dec 2015    | 97               | 153           | 375           | 205.00 MB        |
| 08 Dec 2015    | 95               | 326           | 607           | 490.98 MB        |
| 09 Dec 2015    | 108              | 240           | 541           | 1.20 GB          |
| 10 Dec 2015    | 125              | 300           | 1126          | 1.51 GB          |
| 11 Dec 2015    | 146              | 323           | 1599          | 353.84 MB        |
| 12 Dec 2015    | 99               | 161           | 675           | 233.37 MB        |
| 13 Dec 2015    | 115              | 268           | 711           | 314.65 MB        |
| 14 Dec 2015    | 114              | 152           | 759           | 59.05 MB         |
| 15 Dec 2015    | 123              | 189           | 510           | 46.33 MB         |
| 16 Dec 2015    | 118              | 179           | 687           | 299.24 MB        |
| 17 Dec 2015    | 120              | 177           | 546           | 50.69 MB         |
| 18 Dec 2015    | 108              | 173           | 538           | 46.51 MB         |
| 19 Dec 2015    | 359              | 399           | 2608          | 97.61 MB         |
| 20 Dec 2015    | 121              | 155           | 480           | 44.62 MB         |
| 21 Dec 2015    | 96               | 146           | 348           | 969.77 MB        |
| 22 Dec 2015    | 84               | 114           | 221           | 43.79 MB         |
| 23 Dec 2015    | 98               | 147           | 310           | 76.23 MB         |
| 24 Dec 2015    | 95               | 119           | 242           | 44.48 MB         |
| 25 Dec 2015    | 95               | 129           | 252           | 505.03 MB        |
| 26 Dec 2015    | 82               | 112           | 233           | 39.02 MB         |
| 27 Dec 2015    | 85               | 117           | 258           | 515.45 MB        |
| 28 Dec 2015    | 96               | 140           | 395           | 50.19 MB         |
| 29 Dec 2015    | 95               | 120           | 300           | 276.57 MB        |
| 30 Dec 2015    | 87               | 125           | 259           | 281.60 MB        |
| 31 Dec 2015    | 95               | 152           | 290           | 103.73 MB        |
| <b>Average</b> | <b>106.42</b>    | <b>212.20</b> | <b>647.46</b> | <b>155.39 MB</b> |

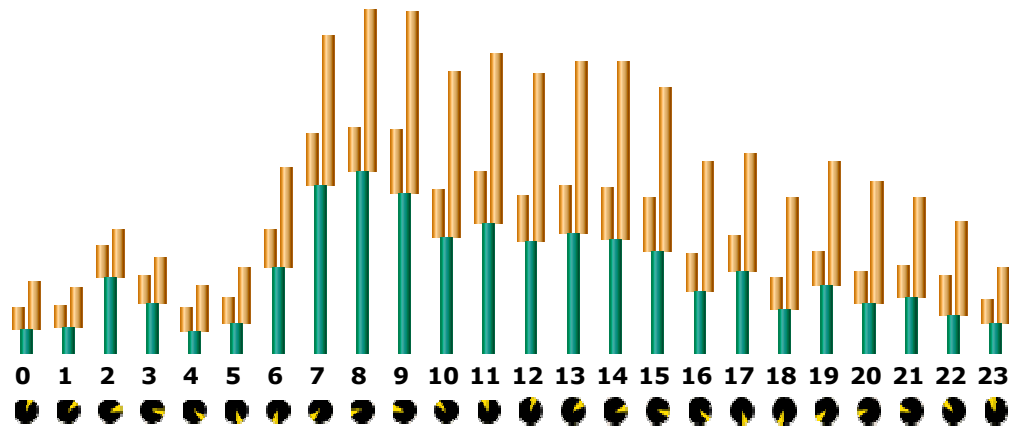
|       |      |      |       |         |
|-------|------|------|-------|---------|
| Total | 3460 | 5526 | 17417 | 9.17 GB |
|-------|------|------|-------|---------|

### Days of week



| Day | Pages  | Hits   | Bandwidth |
|-----|--------|--------|-----------|
| Mon | 210.44 | 692.79 | 166.14 MB |
| Tue | 247.85 | 735.60 | 240.28 MB |
| Wed | 241.25 | 736.60 | 172.92 MB |
| Thu | 206.51 | 632.32 | 181.52 MB |
| Fri | 214.92 | 632.85 | 129.80 MB |
| Sat | 196.71 | 569.35 | 83.81 MB  |
| Sun | 167.81 | 533.02 | 112.73 MB |





















### Hours



| Hours | Pages | Hits  | Bandwidth | Hours | Pages | Hits  | Bandwidth |
|-------|-------|-------|-----------|-------|-------|-------|-----------|
| 00    | 1829  | 4118  | 665.12 MB | 12    | 3850  | 14409 | 3.23 GB   |
| 01    | 1746  | 3389  | 717.98 MB | 13    | 4136  | 14901 | 3.44 GB   |
| 02    | 2606  | 4157  | 2.16 GB   | 14    | 4406  | 15276 | 3.23 GB   |
| 03    | 2362  | 3903  | 1.42 GB   | 15    | 4680  | 14078 | 2.90 GB   |
| 04    | 2071  | 3843  | 607.92 MB | 16    | 3182  | 11187 | 1.75 GB   |
| 05    | 2097  | 4742  | 840.95 MB | 17    | 2989  | 10078 | 2.32 GB   |
| 06    | 3136  | 8642  | 2.46 GB   | 18    | 2731  | 9605  | 1.24 GB   |
| 07    | 4483  | 12908 | 4.79 GB   | 19    | 2865  | 10684 | 1.95 GB   |
| 08    | 3688  | 13890 | 5.19 GB   | 20    | 2615  | 10527 | 1.41 GB   |
| 09    | 5485  | 15619 | 4.57 GB   | 21    | 2667  | 8605  | 1.58 GB   |
| 10    | 3992  | 14317 | 3.32 GB   | 22    | 3410  | 8150  | 1.09 GB   |

|    |      |       |         |    |      |      |           |
|----|------|-------|---------|----|------|------|-----------|
| 11 | 4432 | 14578 | 3.74 GB | 23 | 1994 | 4717 | 847.23 MB |
|----|------|-------|---------|----|------|------|-----------|

**Visitors domains/countries (Top 10) - Full list**

| Domains/Countries   |                                | Pages | Hits  | Bandwidth |           |  |
|---|--------------------------------|-------|-------|-----------|-----------|--|
|    | Commercial                     | com   | 25356 | 64814     | 16.41 GB  |    |
|    | Network                        | net   | 17887 | 88417     | 16.67 GB  |    |
|    | Unknown                        | ip    | 16828 | 47807     | 12.30 GB  |    |
|    | China                          | cn    | 5913  | 5927      | 216.82 MB |    |
|    | British Indian Ocean Territory | io    | 3534  | 3605      | 4.76 GB   |    |
|    | Ukraine                        | ua    | 1565  | 1592      | 50.66 MB  |    |
|   | Germany                        | de    | 1550  | 1775      | 316.66 MB |   |
|  | United States                  | us    | 978   | 5526      | 2.65 GB   |  |
|  | Brazil                         | br    | 557   | 4499      | 180.35 MB |  |
|  | Non-Profit Organizations       | org   | 442   | 1435      | 250.41 MB |  |
| Others  |                                |       | 2842  | 10926     | 1.60 GB   |  |

**Hosts (Top 10) - Full list - Last visit - Unresolved IP Address**

| Hosts : 38390                                | Pages | Hits | Bandwidth | Last visit          |
|--|-------|------|-----------|---------------------|
| ip72-204-42-190.fv.ks.cox.net                | 1061  | 3704 | 784.11 MB | 18 Oct 2015 - 18:17 |
| v133-130-58-190.a013.g.tyo1.static.conoha.io | 1058  | 1088 | 1.51 GB   | 20 Sep 2015 - 03:54 |
| bzq-82-80-249-159.dcenter.bezeqint.net       | 1030  | 1078 | 834.41 MB | 11 Apr 2015 - 11:43 |
| seo13.heilink.com                            | 1021  | 1021 | 4.14 MB   | 12 Jul 2015 - 19:05 |
| seo14.heilink.com                            | 1020  | 1020 | 4.14 MB   | 13 Jul 2015 - 02:30 |
| v133-130-54-151.a00b.g.tyo1.static.conoha.io | 974   | 990  | 1.29 GB   | 26 Dec 2015 - 00:35 |
| v133-130-48-124.a005.g.tyo1.static.conoha.io | 974   | 990  | 1.22 GB   | 12 Sep 2015 - 08:34 |
| 205.203.134.197                              | 964   | 1124 | 7.70 MB   | 11 Dec 2015 - 09:15 |



|   |       |        |           |                     |
|---|-------|--------|-----------|---------------------|
| bzq-82-80-230-228.cablep.bezeqint.net       | 758   | 1656   | 881.31 MB | 24 Sep 2015 - 02:34 |
| v133-130-98-204.a027.g.tyo1.static.cnode.io | 486   | 494    | 673.26 MB | 30 Sep 2015 - 23:05 |
| Others                                      | 68106 | 223158 | 48.25 GB  |                     |

### Robots/Spiders visitors (Top 10) - [Full list](#) - [Last visit](#)












| 65 different robots*                                  | Hits  | Bandwidth | Last visit          |
|---|-------|-----------|---------------------|
| Unknown robot (identified by 'bot*')                  | 63716 | 30.58 GB  | 31 Dec 2015 - 23:49 |
| <a href="#">Googlebot</a>                             | 29474 | 9.87 GB   | 31 Dec 2015 - 22:02 |
| Unknown robot (identified by empty user agent string) | 21259 | 407.89 MB | 31 Dec 2015 - 21:51 |
| <a href="#">BaiDuSpider</a>                           | 21156 | 13.99 GB  | 31 Dec 2015 - 23:55 |
| <a href="#">MJ12bot</a>                               | 14297 | 76.71 MB  | 31 Dec 2015 - 22:55 |
| <a href="#">Yahoo Slurp</a>                           | 12148 | 9.30 GB   | 31 Dec 2015 - 23:45 |
| Yandex bot  | 9265  | 3.52 GB   | 31 Dec 2015 - 23:46 |
| Unknown robot (identified by 'robot')                 | 6431  | 510.55 MB | 31 Dec 2015 - 23:09 |
| Unknown robot (identified by 'crawl')                 | 3801  | 149.22 MB | 31 Dec 2015 - 19:51 |
| <a href="#">MSNBOT-media</a>                          | 2231  | 201.24 MB | 31 Dec 2015 - 14:40 |
| Others  | 15897 | 4.36 GB   |                     |










\* Robots shown here gave hits or traffic "not viewed" by visitors, so they are not included in other charts.

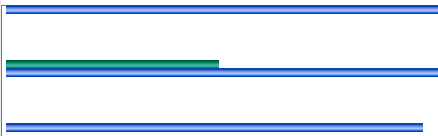
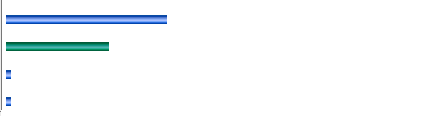





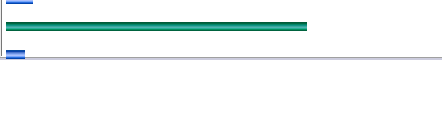
### Visits duration

| Number of visits: 38844 - Average: 70 s | Number of visits | Percent |
|---|------------------|---------|
| 0s-30s                                  | 35849            | 92.2 %  |
| 30s-2mn                                 | 967              | 2.4 %   |
| 2mn-5mn                                 | 642              | 1.6 %   |
| 5mn-15mn                                | 651              | 1.6 %   |
| 15mn-30mn                               | 339              | 0.8 %   |
| 30mn-1h                                 | 317              | 0.8 %   |
| 1h+                                     | 79               | 0.2 %   |

### File type

| File type  | Hits  | Percent | Bandwidth | Percent |
|--|-------|---------|-----------|---------|
|  jpg Image                      | 94521 | 39.9 %  | 6.06 GB   | 10.9 %  |
|  html HTML or XML static page   | 47596 | 20.1 %  | 472.32 MB | 0.8 %   |
|  gif Image                      | 30289 | 12.8 %  | 68.62 MB  | 0.1 %   |
|  css Cascading Style Sheet file | 18179 | 7.6 %   | 37.90 MB  | 0 %     |
|  js JavaScript file             | 11002 | 4.6 %   | 504.25 MB | 0.8 %   |
|  php Dynamic PHP Script file    | 9566  | 4 %     | 40.95 MB  | 0 %     |
|  pdf Adobe Acrobat file         | 9229  | 3.9 %   | 45.26 GB  | 81.7 %  |
|  htm HTML or XML static page    | 8906  | 3.7 %   | 68.72 MB  | 0.1 %   |
|  png Image                      | 4779  | 2 %     | 1.26 GB   | 2.2 %   |
|  doc Document                   | 1023  | 0.4 %   | 215.26 MB | 0.3 %   |
|  Unknown                        | 859   | 0.3 %   | 25.62 MB  | 0 %     |

|   |      |                                  |     |     |           |       |
|---|------|----------------------------------|-----|-----|-----------|-------|
|  | bmp  | Image                            | 101 | 0 % | 993.57 MB | 1.7 % |
|  | pl   | Dynamic Perl Script file         | 83  | 0 % | 3.30 MB   | 0 %   |
|  | cgi  | Dynamic Html page or Script file | 49  | 0 % | 156.21 MB | 0.2 % |
|  | rtf  | Document                         | 45  | 0 % | 251.22 MB | 0.4 % |
|  | xml  | HTML or XML static page          | 33  | 0 % | 614.81 KB | 0 %   |
| -   | rss  |                                  | 24  | 0 % | 696.54 KB | 0 %   |
|  | wmv  | Video file                       | 14  | 0 % | 29.58 MB  | 0 %   |
| -   | docx |                                  | 11  | 0 % | 1.11 MB   | 0 %   |
|  | svg  | Scalable Vector Graphics         | 5   | 0 % | 14.07 KB  | 0 %   |
|  | ttf  | TrueType scalable font file      | 3   | 0 % | 1.54 KB   | 0 %   |
| -   | net  |                                  | 2   | 0 % | 15.31 KB  | 0 %   |
|  | mpg  | Video file                       | 2   | 0 % | 4.44 MB   | 0 %   |
| -   | cn   |                                  | 1   | 0 % | 10.70 KB  | 0 %   |
| -   | info |                                  | 1   | 0 % | 8.76 KB   | 0 %   |

| <b>Pages-URL (Top 10) - Full list - Entry - Exit</b> |        |              |       |       |  |
|--|--------|--------------|-------|-------|--|
| 895 different pages-url                              | Viewed | Average size | Entry | Exit  |  |
| /  | 25627  | 8.64 KB      | 21865 | 20491 |   |
| /articles/wp-login.php                               | 7795   | 4.16 KB      | 81    | 80    |  |
| /articles/what-the-watershed-district-does/          | 3511   | 17.95 KB     | 2146  | 1975  |  |
| /fishing%20river.html                                | 3226   | 21.23 KB     | 2912  | 2786  |  |
| /html-newsletters/2005/december/Kelley%20farm.htm    | 1792   | 11.60 KB     | 1563  | 1558  |  |
| /articles/wp-comments-post.php                       | 1512   | 4.39 KB      | 4     | 168   |  |
| /seminary%20fen.html                                 | 1502   | 18.31 KB     | 606   | 587   |  |
| /html-newsletters/2005/june/roadhouses.htm           | 1243   | 12.20 KB     | 868   | 693   |  |

|               |       |         |      |      |  |
|---------------|-------|---------|------|------|--|
| /plan.html    | 1226  | 6.82 KB | 147  | 275  |  |
| /contact.html | 1020  | 3.13 KB | 142  | 426  |  |
| Others        | 28998 | 1.63 MB | 8510 | 9805 |  |

### Operating Systems (Top 10) - Full list/Versions - Unknown

| Operating Systems       |  | Hits   | Percent |
|-------------------------|--|--------|---------|
| <b>Windows</b>          |  | 143273 | 60.6 %  |
| <b>Macintosh</b>        |  | 55305  | 23.4 %  |
| <b>Linux</b>            |  | 30214  | 12.7 %  |
| Unknown                 |  | 5969   | 2.5 %   |
| Unknown Unix system     |  | 1398   | 0.5 %   |
| Java                    |  | 91     | 0 %     |
| BlackBerry              |  | 32     | 0 %     |
| Sony PlayStation        |  | 19     | 0 %     |
| Java Mobile             |  | 15     | 0 %     |
| iPhone OS (iPhone/iPod) |  | 2      | 0 %     |
| Others                  |  | 5      | 0 %     |

### Browsers (Top 10) - Full list/Versions - Unknown

| Browsers                            |  | Grabber | Hits  | Percent |
|-------------------------------------|--|---------|-------|---------|
| <b>Google Chrome</b>                |  | No      | 87502 | 37 %    |
| <b>Safari</b>                       |  | No      | 40774 | 17.2 %  |
| <b>MS Internet Explorer</b>         |  | No      | 36818 | 15.5 %  |
| <b>Firefox</b>                      |  | No      | 32104 | 13.5 %  |
| Mozilla                             |  | No      | 27403 | 11.5 %  |
| Android browser (PDA/Phone browser) |  | No      | 3558  | 1.5 %   |
| iPhone (PDA/Phone browser)          |  | No      | 3453  | 1.4 %   |
| Unknown                             |  | ?       | 2149  | 0.9 %   |
| <b>Opera</b>                        |  | No      | 827   | 0.3 %   |
| <b>Netscape</b>                     |  | No      | 540   | 0.2 %   |
| Others                              |  |         | 1195  | 0.5 %   |

### Connect to site from

| Origin                                       | Pages | Percent | Hits  | Percent |
|--|-------|---------|-------|---------|
| Direct address / Bookmark / Link in email... | 36493 | 67.3 %  | 50011 | 53.5 %  |

|   |      |        |       |        |
|---|------|--------|-------|--------|
| <b>Links from an Internet Search Engine - Full list</b>   | 8553 | 15.7 % | 27554 | 29.5 % |
| - Google  | 7289 | 23383  |       |        |
| - Microsoft Bing  | 660  | 3271   |       |        |
| - Yahoo!  | 324  | 472    |       |        |
| - Baidu   | 126  | 126    |       |        |
| - Unknown search engines  | 74   | 185    |       |        |
| - Yandex  | 28   | 36     |       |        |
| - AOL   | 23   | 23     |       |        |
| - Ask   | 20   | 45     |       |        |
| - Dogpile   | 6    | 6      |       |        |
| - Hotbot  | 1    | 1      |       |        |
| - Others  | 2    | 6      |       |        |
| <b>Links from an external page (other web sites except search engines) - Full list</b>  | 8956 | 16.5 % | 15610 | 16.7 % |
| -   |      |        |       |        |
| <a href="http://bringmethenews.com/2015/11/17/bloomingtons-last-farm-in-t...">http://bringmethenews.com/2015/11/17/bloomingtons-last-farm-in-t...</a> | 473  | 473    |       |        |
| - <a href="http://m.facebook.com">http://m.facebook.com</a>   | 427  | 474    |       |        |
| - <a href="http://www.mnwatershed.org/index.asp">http://www.mnwatershed.org/index.asp</a>   | 289  | 289    |       |        |
| - <a href="http://success-seo.com/try.php">http://success-seo.com/try.php</a>   | 264  | 264    |       |        |
| - <a href="http://buttons-for-website.com">http://buttons-for-website.com</a>   | 255  | 255    |       |        |
| - <a href="http://semalt.semalt.com/crawler.php">http://semalt.semalt.com/crawler.php</a>   | 249  | 249    |       |        |
| - <a href="http://lowermn.com">http://lowermn.com</a>   | 130  | 5157   |       |        |
| - <a href="http://best-seo-offer.com/try.php">http://best-seo-offer.com/try.php</a>   | 119  | 119    |       |        |
| - <a href="https://www.facebook.com">https://www.facebook.com</a>   | 107  | 108    |       |        |
| - <a href="http://buttons-for-your-website.com">http://buttons-for-your-website.com</a>   | 92   | 92     |       |        |
| - Others  | 6551 | 8130   |       |        |
| <b>Unknown Origin</b>   | 185  | 0.3 %  | 203   | 0.2 %  |

| <b>Search Keyphrases (Top 10)</b>        |               |                |
|--|---------------|----------------|
| <b>Full list</b>                         |               |                |
| <b>630 different keyphrases</b>          | <b>Search</b> | <b>Percent</b> |
| lowerminnesotariverwatersheddistrict     | 126           | 10.4 %         |
| lower minnesota river watershed district | 66            | 5.4 %          |
| minnesota river fishing                  | 30            | 2.4 %          |
| 2 guys 1 horse                           | 24            | 1.9 %          |
| river road club mendota mn               | 15            | 1.2 %          |
| lower minnesota watershed district       | 13            | 1 %            |
| betac                                    | 12            | 0.9 %          |
| kelley farm bloomington mn               | 12            | 0.9 %          |
| river road club mendota                  | 11            | 0.9 %          |
| river road club in mendota               | 10            | 0.8 %          |
| Other phrases                            | 886           | 73.5 %         |

| <b>Search Keywords (Top 10)</b>      |               |                |
|--------------------------------------|---------------|----------------|
| <b>Full list</b>                     |               |                |
| <b>744 different keywords</b>        | <b>Search</b> | <b>Percent</b> |
| river                                | 426           | 8.5 %          |
| minnesota                            | 376           | 7.5 %          |
| mn                                   | 226           | 4.5 %          |
| watershed                            | 194           | 3.9 %          |
| district                             | 141           | 2.8 %          |
| in                                   | 141           | 2.8 %          |
| lower                                | 139           | 2.8 %          |
| fishing                              | 136           | 2.7 %          |
| lowerminnesotariverwatersheddistrict | 126           | 2.5 %          |
| the                                  | 110           | 2.2 %          |
| Other words                          | 2940          | 59.3 %         |

**Miscellaneous**

| Miscellaneous                  |                    |     |
|--------------------------------|--------------------|-----|
| Successful hits on favicon.ico | 1 / 21520 Visitors | 0 % |

| HTTP Status codes  |   |        |         |           |
|--------------------|---|--------|---------|-----------|
| HTTP Status codes* |   | Hits   | Percent | Bandwidth |
| 206                | Partial Content                               | 111763 | 64.6 %  | 17.93 GB  |
| 404                | Document Not Found (hits on favicon excluded) | 58176  | 33.6 %  | 21.03 MB  |
| 401                | Unauthorized                                  | 1489   | 0.8 %   | 705.80 KB |
| 500                | Internal server Error                         | 604    | 0.3 %   | 1.71 MB   |
| 301                | Moved permanently (redirect)                  | 387    | 0.2 %   | 43.65 KB  |
| 400                | Bad Request                                   | 336    | 0.1 %   | 432.66 KB |
| 405                | Method not allowed                            | 79     | 0 %     | 24.57 KB  |
| 302                | Moved temporarily (redirect)                  | 69     | 0 %     | 24.17 KB  |
| 403                | Forbidden                                     | 59     | 0 %     | 20.79 KB  |
| 406                | Document not acceptable to client             | 3      | 0 %     | 1.32 KB   |
| 413                | Request too long                              | 1      | 0 %     | 862 Bytes |

\* Codes shown here gave hits or traffic "not viewed" by visitors, so they are not included in other charts.