

## Shingle Creek Watershed Management Commission Treasurer's Report

	2024 Budget	May	June	%age YTD	2024 YTD
<b>REVENUE</b>					
Application Fees	15,000			16.67	2,500.00
Member Assessments	370,000			100.00	370,000.00
Interest and Dividends	20,000	13,539.68		325.00	65,000.24
Miscellaneous Income					-
<b>TOTAL OPERATING REVENUE</b>	<b>405,000</b>	<b>13,539.68</b>	<b>-</b>		<b>437,500.24</b>
<b>EXPENSE</b>					
<b>ADMINISTRATION</b>					
Administrative Services	70,000	5,671.78	5,295.61	38.03	26,617.80
Engineering Support	15,000	563.29	1,703.95	34.03	5,105.05
Project Reviews	1,500	29.66	75.00	10.17	152.53
<b>ENGINEERING</b>					
General Engineering	80,000	8,268.50	10,361.30	53.99	43,188.31
Grant Application Writing	12,000	3,075.00	814.50	60.92	7,310.00
Project Reviews/WCA	35,000	10,118.60	6,813.40	63.68	22,288.75
Highway 252/94 EIS Review					-
Blue Line Extension					3,197.00
TMDL 5 Year Reviews	5,000			-	-
LEGAL - Legal Services	6,000	787.50	593.71	37.94	2,276.13
MnDOT Scoping Project					-
Blue Line Extension					-
JPA Update		135.00	2,430.00		2,565.00
<b>MISCELLANEOUS</b>					
Bookkeeping	8,000	1,362.75	1,532.25	55.43	4,434.75
Audit	7,500			-	-
Insurance & Bonding	3,200		3,348.00	104.63	3,348.00
Meeting Expense	6,000	320.20	401.15	73.02	4,381.23
<b>PROGRAMS</b>					
Stream Monitoring	36,000	142.86	8,845.30	32.74	11,785.98
Stream Monitoring (USGS)	4,200			-	-
Lake Monitoring	30,000	99.75	289.00	2.58	775.25
Citizen Assisted Lake Monitoring (CAMP)	5,000		595.00	13.46	673.00
Volunteer Stream Monitoring (River Watch)	2,000			-	-
Annual Monitoring Report	16,500	6,597.83	16.16	99.89	16,482.25
<b>Water Quality Education</b>					
Education Program	24,000	1,503.60	1,412.18	29.76	7,142.58
WMWA General (SC Share)	3,000			100.00	3,000.00
WMWA Impl/WS Prep (SC Share)	8,500			94.12	8,000.00
Management Plan/Amendments	1,000				-
Subwatershed BMP Assessment	0				-
Contribution to 5th Generation Plan	0				-
To/From Reserves	25,600				
<b>TOTAL OPERATING EXPENSE</b>	<b>405,000</b>	<b>38,676.32</b>	<b>44,526.51</b>		<b>172,723.61</b>
<b>OPERATING SURPLUS OR (DEFICIT)</b>					<b>264,776.63</b>

## Shingle Creek Watershed Management Commission Treasurer's Report

	2024 Budget	May	June	%age YTD	2024 YTD
<b>GRANTS AND CAPITAL PROJECTS</b>					
<b>REVENUE</b>					
Transfer to (from) Grants		-	-		-
Transfer to (from) CIPs					-
Transfer to (from) Closed Projects Account					-
<b>TOTAL GRANT &amp; CIP REVENUE</b>		-	-		-
<b>EXPENSE</b>					
SC Trail Feasibility Study		764.75			4,345.25
Brookdale Pk SC Remeander Feasibility Stud		596.75			10,413.00
Gauke Pond SWA Amendment					-
Eagle Lake SWA					-
Colorado Ave Infiltration Trench Feas Study			1,759.25		1,759.25
Transfer to (from) Grants			6,065.20		7,986.20
Transfer to (from) CIPs		7,370.40	1,175.42		8,755.82
Transfer to (from) City Cost Share Fund					-
Transfer to (from) Partnership BMP Cost Share Fund					-
Transfer to (from) Closed Projects Account			1,490.25		1,665.25
<b>TOTAL GRANT &amp; CIP EXPENSE</b>		<b>8,731.90</b>	<b>10,490.12</b>		<b>34,924.77</b>
<b>WMWA</b>					
<b>REVENUE</b>					
WMWA Education - Partners					44,000.00
<b>EXPENSE</b>					
WMWA General Admin - Tech		721.28	512.86		3,756.30
WMWA Implementation			134.41		134.41
WMWA Educators			2,264.93		4,163.19
WMWA Rain Garden Workshops					-
<b>TOTAL WMWA EXPENSE</b>		<b>721.28</b>	<b>2,912.20</b>		<b>8,053.90</b>
<b>CASH SUMMARY</b>					
<b>4M Fund Balance at 12/31/23</b>					<b>2,728,740.53</b>
<b>Plus Revenue Received to date</b>					<b>503,730.24</b>
<b>Minus Claims Approved to Date</b>					<b>(302,970.34)</b>
<b>Minus Claims Presented Current Month</b>					<b>44,526.51</b>
<b>4M Fund Balance</b>		<b>3,031,955.77</b>			<b>2,974,026.94</b>

## Shingle Creek Watershed Management Commission Treasurer's Report

Claims Presented	General Ledger Acct No		June 2024		Total
Kennedy & Graven					<b>3,023.71</b>
Legal - General	52001		593.71		
Legal - JPA Update	52001		2,430.00		
League of MN Cities Ins Trust	54004		3,348.00		<b>3,348.00</b>
Watershed Partners - 2024 Membership	57008		500.00		<b>500.00</b>
WSB - Crystal Lake Carp Mgt fr '22 Maint C	70836		55.00		<b>55.00</b>
Jessica Sahu Teli - WMWA Educator					<b>2,399.34</b>
WMWA Ed Services	57011		2,025.00		
WMWA Ed Reimbursement	57012		239.93		
WMWA Special Projects	57010		134.41		-
Stantec					<b>39,028.78</b>
General Engineering	51001		10,361.30		
Grant Writing	51005		814.50		
Project Reviews	51002		6,813.40		
Stream Monitoring	56004		8,845.30		
Lake Monitoring	56010		289.00		
CAMP	56002		595.00		
Education	57008		859.00		
Annual Water Monitoring Report	58002		16.16		
Meadow Lake Mgt Plan Phase 2 Grant C	70739		1,400.00		
Crystal Lake Management Plan Grant	70732		4,665.20		
Eagle and Pike Lakes Internal Load	58035		1,490.25		
Colorado Ave Infiltration Trench Feas Study	58036		1,759.25		
Maintenance Fund CIP	70836		1,120.42		
Judie Anderson's Secretarial Service					<b>512.86</b>
WMWA General Expense	57009		512.86		
WMWA Educators/WS Prep	57011				
Judie Anderson's Secretarial Service					<b>9,061.14</b>
Administration	53001		5,295.61		
Project Review Support	53002		75.00		
Bookkeeping / Audit Prep	54002		1,532.25		
Meeting Expense	54001		401.15		
Education Programs	57008		53.18		
Engineering Support	53004		1,703.95		
<b>Total Claims</b>					<b>57,928.83</b>

## Kennedy & Graven, Chartered

150 South Fifth Street, Suite 700  
Minneapolis, MN 55402

(612) 337-9300

41-1225694

May 29, 2024

Statement No. 181746

Shingle Creek Watershed Management Commission

Judie Anderson

JASS - Watershed Administrators  
3235 Fernbrook Lane  
Plymouth, MN 55447

Through April 30, 2024

SH220-00001	General	593.71
SH220-00031	JPA Update Project	2,430.00

**Total Current Billing:** 3,023.71

I declare, under penalty of law, that this account, claim or demand is just and correct and that no part of it has been paid.

DocuSigned by:

*Troy Gilchrist*

67F85C8F0F29444  
Signature of Claimant

### Kennedy & Graven, Chartered

150 South Fifth Street, Suite 700  
Minneapolis, MN 55402

Shingle Creek Watershed  
Judie Anderson

April 30, 2024

SH220-00001    General

Through April 30, 2024

For All Legal Services As Follows:

			Hours	Amount
4/11/2024	TJG	Prepare for, travel to, and attend the meeting	1.90	427.50
4/12/2024	TJG	Email exchange regarding carp agreement; review same and confirm it is ready for signature	0.30	67.50
4/16/2024	TJG	Review and respond to question from commissioner about conflict/gift law issue; legal research regarding same	0.40	90.00
<b>Total Services:</b>			<b>\$</b>	<b>585.00</b>

For All Disbursements As Follows:

4/11/2024	Troy J. Gilchrist; Mileage expense	8.71
<b>Total Disbursements:</b>		<b>\$ 8.71</b>

**Total Services and Disbursements: \$ 593.71**

**Kennedy & Graven, Chartered**150 South Fifth Street, Suite 700  
Minneapolis, MN 55402Shingle Creek Watershed  
Judie Anderson

April 30, 2024

SH220-00031 JPA Update Project

Through April 30, 2024

For All Legal Services As Follows:

			Hours	Amount
4/1/2024	TJG	Continue work on JPA; work on finance and CIP process	0.70	157.50
4/2/2024	TJG	Continue work on project process and financing provisions	1.80	405.00
4/4/2024	TJG	Work to incorporate comments from Diane and Judie; continue work on remainder of the JPA	2.80	630.00
4/5/2024	TJG	Draft memo regarding draft JPA; email same to Judie A to include in the packet	0.30	67.50
4/9/2024	TJG	Run redline and send to Judie A as requested	0.30	67.50
4/15/2024	TJG	Work on developing explanation of differences in the agreements; prepare for and participate in meeting with Diane and Judie to discuss project and finance sections of the JPA	1.60	360.00
4/19/2024	TJG	Continue work on JPA, work to incorporated changes from Diane and Judy	0.70	157.50
4/28/2024	TJG	Continue work on JPA update and chart of edits	1.30	292.50
4/30/2024	TJG	Continue work on JPA and chart of changes; draft memo to commission regarding same; email documents to Judie A	1.30	292.50
<b>Total Services:</b>			<b>\$</b>	<b>2,430.00</b>

**Total Services and Disbursements: \$ 2,430.00**



# Invoice

**Member Name and Address**

Shingle Creek Watershed  
Management Commission  
3235 Fernbrook Lane  
Plymouth, MN 55447-5325

**Invoice Date**

05/29/2024

**Agent**

Arthur J Gallagher Risk Management Services LLC  
3600 American Blvd W Ste 500  
Bloomington, MN 55431-4502  
(952)358-7500

**Account Number:** 40000001  
**Account Type:** Property/Casualty Coverage Premium  
**Current Balance:** \$ 3,348.00  
**Minimum Due:** \$ 3,348.00  
**Due Date:** 06/23/2024

Summary of activity since last Billing Invoice	Date	Activity	Account Balance	Minimum Due
		Previous Invoice Balance	3,339.00	
		Payments Received	-.00	
		Total of Transactions and Fees shown on reverse or attached	3,348.00	
See reverse side and attachments for additional information		Current Balance	\$ 3,348.00	\$ 3,348.00

Detach and return this Payment Coupon with your payment	<b>Account Number</b> 40000001	<b>Invoice Date</b> 05/29/2024	<b>Due Date</b> 06/23/2024	<b>Current Balance</b> \$ 3,348.00	<b>Minimum Due</b> 3,348.00
					<b>Amount Enclosed</b> \$ _____

**Member Name** Shingle Creek Watershed Management Commission

**BILLING INVOICE - Return stub with payment - make checks payable to:**

Mail payment  
7 days before  
Due Date to  
ensure timely  
receipt

League of MN Cities Insurance Trust P&C  
c/o Berkley Risk Administrators Company  
222 South Ninth Street, Suite 2700  
P.O. Box 581517  
Minneapolis, MN 55458-1517

# METRO WATERSHED PARTNERS



MINNESOTA WATER  
LET'S KEEP IT CLEAN

## INVOICE

Attention: Amy Juntunen  
Shingle Creek Watershed Management Commission  
3235 Fernbrook Lane N.  
Plymouth, MN 55447  
Date: 12/15/23

612-670-6216  
[azawistoski01@hamline.edu](mailto:azawistoski01@hamline.edu)

Metro Watershed Partners  
Hamline University  
1536 Hewitt Ave. MS-A1760  
Saint Paul, MN 55104

Project Title: Clean Water Minnesota

Description	Cost
2024 Membership: Clean Water MN and Adopt-a-Drain	\$500.00
<b>TOTAL</b>	<b>\$500.00</b>

### Benefits of membership

- You and your colleagues are invited to attend our **monthly meetings**, to network and share information with other watershed education professionals and to hear monthly speakers on topics relevant to our work. The Watershed Partners meet via Zoom on the second Wednesday of the month from 9:30–11am.
- Join our **listserv on Mobilize** to receive meeting notifications and partner updates, message with other partners, and send announcements. To be added to Mobilize, please email Ann Zawistoski ([azawistoski01@hamline.edu](mailto:azawistoski01@hamline.edu)) and request to be added.
- Your organization will be **listed as a supporting partner** on [cleanwatermn.org/about-us](https://cleanwatermn.org/about-us), and on [adopt-a-drain.org](https://adopt-a-drain.org) when someone clicks on a drain in your service area, and on email communication to adopters in your area.
- Access to an **administrative portal** that allows you to view and download data about adopted drains and program participants in your area. Log in [mn.adopt-a-drain.org/nova](https://mn.adopt-a-drain.org/nova). Contact Ann Zawistoski to get admin access.
- A customized **annual report** that includes summary data about adopted drains and program participants in your area.
- Access to **print resources to promote Adopt-a-Drain** to residents in your area. View the marketing guide here: [ms4.adopt-a-drain.org/marketing-guide](https://ms4.adopt-a-drain.org/marketing-guide). Download promotional materials from the Google Drive folder: [drive.google.com/drive/folders/1b6cLsITFI6xs9xHz2ZZTt8tLJ63rN0Bd](https://drive.google.com/drive/folders/1b6cLsITFI6xs9xHz2ZZTt8tLJ63rN0Bd).
- Access to the **CWMN photo gallery** with hundreds of high-quality photographs: [docs.google.com/document/d/1D5uxIkAuZUNj-SJZOSexNbAn\\_ExcjivXaafDN9WLvE8/edit](https://docs.google.com/document/d/1D5uxIkAuZUNj-SJZOSexNbAn_ExcjivXaafDN9WLvE8/edit).
- Portable **educational exhibits** are available for free checkout. Find more at [cleanwatermn.org/partners/exhibit-check-out/](https://cleanwatermn.org/partners/exhibit-check-out/).
- For an additional fee, Adopt-a-Drain participants in your area can receive **yard signs and a printed "welcome kit"** in the mail. Please contact Ann Zawistoski for more information.

Duration of service: January 1 - December 31st, 2024. Unspent funds will rollover to support program activities in 2025.



701 XENIA AVENUE S  
 SUITE 300  
 MINNEAPOLIS, MN  
 55416



Shingle Creek and West Mississippi Management  
 Comm  
 Attn: Judie Anderson  
 3235 Fernbrook Lane North  
 Plymouth, MN 55447

June 6, 2024  
 Project/Invoice: R-025306-000 - 1  
 Reviewed by: Alison Harwood  
 Project Manager: Anthony Havranek

2024 Carp Management in Crystal Lake  
**Professional Services from April 1, 2024 to April 30, 2024**

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Phase 001 2024 Carp Management in Crystal Lake  
 Permitting and Project Management

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Sabeti-Oseid, Sean	4/19/2024		.50	110.00	55.00	
Totals			.50		55.00	
<b>Total Labor</b>						<b>55.00</b>
				<b>Total this Task</b>		<b>\$55.00</b>
				<b>Total this Phase</b>		<b>\$55.00</b>

<b>Billing Limits</b>	<b>Current</b>	<b>Prior</b>	<b>To-Date</b>
Total Billings	55.00	0.00	55.00
Limit			19,964.00
Remaining			19,909.00
		<b>Total this Invoice</b>	<b>\$55.00</b>

**INVOICE FROM**

Jessica Sahu Teli  
11021 135th Circle N  
Champlin, MN 55316

**INVOICE TO**

West Metro Water Alliance  
3235 Fernbrook Lane  
Plymouth, MN 55447

**Invoice Date:** 6/11/2024

**Log of Services**

Date	Description	Hours	Extended (\$45/hr)	Mileage	Extended (0.67/mi)	Supplies/ Fees
4/9/2024	WMWA Meeting	1.50	67.50		-	
			-		-	
			-		-	
			-		-	
			-		-	
<b>Total - WMWA Meetings</b>			<b>\$ 67.50</b>		<b>\$ -</b>	<b>\$ -</b>
Mar-Apr 2024	Email/phone communication/org. lesso	4.00	180.00		-	
	org. lessons		-		-	
4/19/2024	Training Amy	1.00	45.00	49.80	33.37	
5/14/2024	Training Grace (travel for materials)	1.00	45.00	37.30	24.99	
6/7/2024	Material returns		-	17.00	11.39	
	Watershed game purchase		-		-	134.41
			-		-	
			-		-	
<b>Total - Program Development/Communication</b>			<b>\$ 270.00</b>		<b>\$ 69.75</b>	<b>\$ 134.41</b>
2/12/2024	Weaver Lake	5.00	225.00	20.20	13.54	
3/27/2024	Meadowbrook Elementary	4.00	180.00	38.40	25.73	
3/28/2024	Meadowbrook Elementary	4.00	180.00	38.40	25.73	
3/29/2024	Meadowbrook Elementary	2.00	90.00	38.40	25.73	
4/3/2024	Spanish Immersion	5.00	225.00	30.20	20.23	
4/4/2024	Spanish Immersion	5.00	225.00	30.20	20.23	
4/5/2024	Spanish Immersion	5.00	225.00	30.20	20.23	
4/27/2024	Maple Grove Arbor Days	4.00	180.00	20.00	13.40	
5/22/2024	Dayton Tabling Event	3.50	157.50	8.00	5.36	
			-		-	
			-		-	
			-		-	
			-		-	
<b>Total - Classroom/Community Events</b>			<b>\$ 1,687.50</b>		<b>\$ 170.18</b>	<b>\$ -</b>
<b>Total:</b>		45.00	<b>\$ 2,025.00</b>	358.10	<b>\$ 239.93</b>	<b>\$ 134.41</b>

**Invoice Total \$ 2,399.34**

2,025.00	57011	WMWA Ed Regular Services
239.93	57012	WMWA Ed Reimbursed Expense
134.41	57010	Special Projects
<b>2,399.34</b>	<b>TOTAL</b>	



INVOICE

**Invoice Number** 2239305  
**Invoice Date** May 31, 2024  
**Purchase Order** --  
**Customer Number** 165842  
**Project Number** 227706654

**Bill To**

Shingle Creek Watershed Management Commission  
 Judie Anderson  
 3235 Fernbrook Lane  
 Plymouth MN 55447  
 United States

**Please Remit To**

Stantec Consulting Services Inc. (SCSI)  
 13980 Collections Center Drive  
 Chicago IL 60693  
 United States

<b>Project</b>	<b>Shingle Creek WMC 2024 Engineering Services</b>		
Project Manager	Shoemaker, Todd E	Contract Upset	297,012.75
Current Invoice Total (USD)	29,460.62	Amount Billed to Date	125,383.65
		For Period Ending	<b>May 24, 2024</b>

**Top Task** 101 **General Engineering**  
**Low Task** 101 **General Engineering**

**Professional Services**

Category/Employee	Current Hours	Rate	Current Amount
Ness, Ryan Wayne	8.25	149.00	1,229.25
Kemmitt, Kathrine Lee (Katie)	18.25	156.00	2,847.00
Usage - 1-Person Survey Crew	14.50	170.00	2,465.00
Spector, Diane F	12.50	205.00	2,562.50
Matthiesen, Edward Armin (Ed)	3.50	231.00	808.50
Shoemaker, Todd E	1.50	231.00	346.50
<b>Subtotal Professional Services</b>	<b>58.50</b>		<b>10,258.75</b>

**Disbursements**

Direct - Vehicle (mileage)	99.16
Direct - Printing	3.39
<b>Subtotal Disbursements</b>	<b>102.55</b>

Low Task Subtotal **General Engineering** 10,361.30

Top Task Subtotal General Engineering 10,361.30

**Top Task** 102 **Project Reviews/WCA**  
**Low Task** 102.001 **General Project Reviews**

**Professional Services**

Category/Employee	Current Hours	Rate	Current Amount
Shoemaker, Todd E	15.25	231.00	3,522.75
<b>Subtotal Professional Services</b>	<b>15.25</b>		<b>3,522.75</b>

Invoice Number	2239305
Invoice Date	May 31, 2024
Purchase Order	—
Customer Number	165842
Project Number	227706654

**Disbursements**

Direct - Printing	2.64
<b>Subtotal Disbursements</b>	<u>2.64</u>

Low Task Subtotal **General Project Reviews** 3,525.39

**Low Task 102.003 24-01 Prudential Redevelopment**

**Disbursements**

Direct - Printing	1.51
<b>Subtotal Disbursements</b>	<u>1.51</u>

Low Task Subtotal **24-01 Prudential Redevelopment** 1.51

**Low Task 102.005 24-00 Shingle Creek Crossing Redevelopment**

Professional Services

Category/Employee	Current Hours	Rate	Current Amount
Clapp, Lucas W	21.00	140.00	2,940.00
Shoemaker, Todd E	1.50	231.00	346.50
<b>Subtotal Professional Services</b>	<u>22.50</u>		<u>3,286.50</u>

Low Task Subtotal **24-00 Shingle Creek Crossing Redevelopment** 3,286.50

Top Task Subtotal **Project Reviews/WCA** 6,813.40

**Top Task 103 Stream Monitoring**

**Low Task 103 Stream Monitoring**

Professional Services

Category/Employee	Current Hours	Rate	Current Amount
Neumiller, Grace Catherine	24.50	133.00	3,258.50
Doerr, Sylvia M	4.75	140.00	665.00
Stone, Alicia L (Ali)	29.00	140.00	4,060.00
Kemmitt, Kathrine Lee (Katie)	5.00	156.00	780.00
<b>Subtotal Professional Services</b>	<u>63.25</u>		<u>8,763.50</u>

**Disbursements**

Direct - Testing & Lab Charges	56.00
Direct - Vehicle (mileage)	25.80
<b>Subtotal Disbursements</b>	<u>81.80</u>

Invoice Number	2239305
Invoice Date	May 31, 2024
Purchase Order	--
Customer Number	165842
Project Number	227706654

Low Task Subtotal **Stream Monitoring** 8,845.30

Top Task Subtotal Stream Monitoring 8,845.30

**Top Task 104 Lake Monitoring**  
**Low Task 104 Lake Monitoring**

Professional Services

Category/Employee	Current Hours	Rate	Current Amount
Paquin, Timothy Joel (Tim)	1.00	133.00	133.00
Kemmitt, Kathrine Lee (Katie)	1.00	156.00	156.00
<b>Subtotal Professional Services</b>	<u>2.00</u>		<u>289.00</u>

Low Task Subtotal **Lake Monitoring** 289.00

Top Task Subtotal Lake Monitoring 289.00

**Top Task 105 CAMP**  
**Low Task 105 CAMP**

Professional Services

Category/Employee	Current Hours	Rate	Current Amount
Stone, Alicia L (Ali)	4.25	140.00	595.00
<b>Subtotal Professional Services</b>	<u>4.25</u>		<u>595.00</u>

Low Task Subtotal **CAMP** 595.00

Top Task Subtotal CAMP 595.00

**Top Task 106 Annual Monitoring Report**  
**Low Task 106 Annual Monitoring Report**

**Disbursements**

Direct - Vehicle (mileage)	24.12
<b>Subtotal Disbursements</b>	<u>24.12</u>

**SC - 16.16**  
**WM - 7.96**

Low Task Subtotal **Annual Monitoring Report** 24.12

Top Task Subtotal Annual Monitoring Report 24.12

**Top Task 108 Grant Writing**  
**Low Task 108 Grant Writing**

Professional Services

Category/Employee	Current Hours	Rate	Current Amount
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INVOICE

**Invoice Number** 2239305  
**Invoice Date** May 31, 2024  
**Purchase Order** --  
**Customer Number** 165842  
**Project Number** 227706654

Kemmitt, Kathrine Lee (Katie)	3.25	156.00	507.00
Spector, Diane F	1.50	205.00	307.50
<b>Subtotal Professional Services</b>	<u>4.75</u>		<u>814.50</u>

Low Task Subtotal **Grant Writing** 814.50

Top Task Subtotal Grant Writing 814.50

**Top Task 109 Education & Outreach**

**Low Task 109 Education & Outreach**

**Professional Services**

Category/Employee		Current Hours	Rate	Current Amount
SC - 859.00	Kemmitt, Kathrine Lee (Katie)	0.50	156.00	78.00
WM - 859.00	Spector, Diane F	8.00	205.00	1,640.00
	<b>Subtotal Professional Services</b>	<u>8.50</u>		<u>1,718.00</u>

Low Task Subtotal **Education & Outreach** 1,718.00

Top Task Subtotal Education & Outreach 1,718.00

**Total Fees & Disbursements** 29,460.62  
**INVOICE TOTAL (USD)** 29,460.62

**Net Due in 30 Days or in accordance with terms of the contract**



INVOICE

**Invoice Number** 2238280  
**Invoice Date** May 30, 2024  
**Purchase Order** --  
**Customer Number** 165842  
**Project Number** 227706842

**Bill To**

Shingle Creek Watershed Management Commission  
 Judie Anderson  
 3235 Fernbrook Lane  
 Plymouth MN 55447  
 United States

**Please Remit To**

Stantec Consulting Services Inc. (SCSI)  
 13980 Collections Center Drive  
 Chicago IL 60693  
 United States

<b>Project</b>	<b>2024 Proposed Maintenance Fund Activities</b>		
Project Manager	Kemmitt, Katie	Contract Upset	11,864.60
Current Invoice Total (USD)	1,120.42	Amount Billed to Date	5,926.87
		For Period Ending	<b>May 24, 2024</b>

<b>Top Task</b>	<b>100</b>	<b>2024 Proposed Maintenance Fund</b>
<b>Low Task</b>	<b>100.001</b>	<b>Bass Lake CLP Mmgf</b>

**Professional Services**

Category/Employee	Current Hours	Rate	Current Amount
Kemmitt, Kathrine Lee (Katie)	0.50	156.00	78.00
<b>Subtotal Professional Services</b>	<b>0.50</b>		<b>78.00</b>

**Disbursements**

Usage - Equipment Charges	100.00
<b>Subtotal Disbursements</b>	<b>100.00</b>

Low Task Subtotal	<b>Bass Lake CLP Mmgf</b>	178.00
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<b>Low Task</b>	<b>100.002</b>	<b>France Ave Barrier</b>
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**Professional Services**

Category/Employee	Current Hours	Rate	Current Amount
Neumiller, Grace Catherine	4.00	133.00	532.00
Doerr, Sylvia M	2.25	140.00	315.00
Kemmitt, Kathrine Lee (Katie)	0.50	156.00	78.00
<b>Subtotal Professional Services</b>	<b>6.75</b>		<b>925.00</b>

**Disbursements**

Direct - Vehicle (mileage)	17.42
<b>Subtotal Disbursements</b>	<b>17.42</b>

Low Task Subtotal	<b>France Ave Barrier</b>	942.42
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INVOICE

Invoice Number	2238280
Invoice Date	May 30, 2024
Purchase Order	--
Customer Number	165842
Project Number	227706842

Top Task Subtotal	2024 Proposed Maintenance Fund	1,120.42
<b>Total Fees &amp; Disbursements</b>		<b>1,120.42</b>
<b>INVOICE TOTAL (USD)</b>		<b>1,120.42</b>

**Net Due in 30 Days or in accordance with terms of the contract**





INVOICE

**Invoice Number** 2239183  
**Invoice Date** May 31, 2024  
**Purchase Order** --  
**Customer Number** 165842  
**Project Number** 227705219

**Bill To**

Shingle Creek Watershed Management Commission  
 Judie Anderson  
 3235 Fernbrook Lane  
 Plymouth MN 55447  
 United States

**Please Remit To**

Stantec Consulting Services Inc. (SCSI)  
 13980 Collections Center Drive  
 Chicago IL 60693  
 United States

<b>Project</b>	<b>Meadow Lake Management Plan Phase 2</b>		
Project Manager	Spector, Diane F	Contract Upset	102,810.00
Current Invoice Total (USD)	1,400.00	Amount Billed to Date	67,957.53
		For Period Ending	<b>May 24, 2024</b>

<b>Top Task</b>	<b>100</b>	<b>Professional Services</b>			
<b>Low Task</b>	<b>100.102</b>	<b>Monitoring and Data Gathering</b>			
<b>Professional Services</b>					
<b>Category/Employee</b>			<b>Current Hours</b>	<b>Rate</b>	<b>Current Amount</b>
		Clapp, Lucas W	5.50	140.00	770.00
		Stone, Alicia L (Ali)	4.50	140.00	630.00
		<b>Subtotal Professional Services</b>	<u>10.00</u>		<u>1,400.00</u>
Low Task Subtotal	<b>Monitoring and Data Gathering</b>				1,400.00
Top Task Subtotal	Professional Services				1,400.00
		<b>Total Fees &amp; Disbursements</b>			<u>1,400.00</u>
		<b>INVOICE TOTAL (USD)</b>			<b>1,400.00</b>

**Due upon receipt or in accordance with terms of the contract**



INVOICE

**Invoice Number** 2239306  
**Invoice Date** May 31, 2024  
**Purchase Order** --  
**Customer Number** 165842  
**Project Number** 227706843

**Bill To**

Shingle Creek Watershed Management Commission  
 Judie Anderson  
 3235 Fernbrook Lane  
 Plymouth MN 55447  
 United States

**Please Remit To**

Stantec Consulting Services Inc. (SCSI)  
 13980 Collections Center Drive  
 Chicago IL 60693  
 United States

<b>Project</b>	<b>Colorado Avenue Infiltration Trench Feasibility Study</b>		
Project Manager	Shoemaker, Todd E	Contract Upset	20,140.00
Current Invoice Total (USD)	1,759.25	Amount Billed to Date	2,104.25
		For Period Ending	<b>May 24, 2024</b>

Top Task	100	Site Survey & Assessment	
<u>Professional Services</u>			
Category/Employee		Current Hours	Current Rate
			Current Amount
		Hough, Steven Frank (Steve)	0.50
		Shoemaker, Todd E	7.25
		<b>Subtotal Professional Services</b>	<b>7.75</b>
Top Task Subtotal	Site Survey & Assessment		1,759.25
		<b>Total Fees &amp; Disbursements</b>	<b>1,759.25</b>
		<b>INVOICE TOTAL (USD)</b>	<b>1,759.25</b>

**Net Due in 30 Days or in accordance with terms of the contract**



INVOICE

**Invoice Number** 2238281  
**Invoice Date** May 30, 2024  
**Purchase Order** -  
**Customer Number** 165842  
**Project Number** 227706845

**Bill To**

Shingle Creek Watershed Management Commission  
 Judie Anderson  
 3235 Fernbrook Lane  
 Plymouth MN 55447  
 United States

**Please Remit To**

Stantec Consulting Services Inc. (SCSI)  
 13980 Collections Center Drive  
 Chicago IL 60693  
 United States

<b>Project</b>	<b>Eagle and Pike Lakes Internal Load</b>		
Project Manager	Kemmitt, Katie	Contract Upset	123,304.00
Current Invoice Total (USD)	1,490.25	Amount Billed to Date	1,665.25
		For Period Ending	<b>May 24, 2024</b>

<b>Top Task</b>	<b>100</b>	<b>Engineering Support for Alum Treatments</b>		
<b>Professional Services</b>				
<b>Category/Employee</b>		<b>Current Hours</b>	<b>Rate</b>	<b>Current Amount</b>
		Wavrin, Thomas	2.25	125.00
		Kemmitt, Kathrine Lee (Katie)	7.75	156.00
		<b>Subtotal Professional Services</b>	<u>10.00</u>	<u>1,490.25</u>
Top Task Subtotal	Engineering Support for Alum Treatments			1,490.25
		<b>Total Fees &amp; Disbursements</b>		<u>1,490.25</u>
		<b>INVOICE TOTAL (USD)</b>		<b>1,490.25</b>

**Net Due in 30 Days or in accordance with terms of the contract**



INVOICE

Invoice Number	2239182
Invoice Date	May 31, 2024
Purchase Order	--
Customer Number	165842
Project Number	227701416

Bill To

Shingle Creek Watershed Management Commission  
 Accounts Payable  
 3235 Fernbrook Lane  
 Plymouth MN 55447  
 United States

Please Remit To

Stantec Consulting Services Inc. (SCSI)  
 13980 Collections Center Drive  
 Chicago IL 60693  
 United States

<b>Project</b>	<b>B001240-20-216: Crystal Lake Management Plan</b>		
Project Manager	Spector, Diane F	Contract Upset	140,830.00
Current Invoice Total (USD)	4,665.20	Amount Billed to Date	151,428.71
		For Period Ending	<b>May 24, 2024</b>

<b>Top Task</b>	<b>102B</b>	<b>Carp Removal</b>		
<u>Professional Services</u>				
<b>Category/Employee</b>		<b>Current Hours</b>	<b>Rate</b>	<b>Current Amount</b>
	Stone, Alicia L (Ali)	20.50	140.00	2,870.00
	Kemmitt, Kathrine Lee (Katie)	11.25	156.00	1,755.00
	<b>Subtotal Professional Services</b>	<u>31.75</u>		<u>4,625.00</u>
 <b>Disbursements</b>				
	Direct - Vehicle (mileage)			40.20
	<b>Subtotal Disbursements</b>			<u>40.20</u>
 Top Task Subtotal	 Carp Removal			 4,665.20
	<b>Total Fees &amp; Disbursements</b>			<u>4,665.20</u>
	<b>INVOICE TOTAL (USD)</b>			<b>4,665.20</b>

Due upon receipt or in accordance with terms of the contract





3235 Fernbrook Lane  
Plymouth MN 55447

Shingle Creek / West Mississippi Watershed Management Commissions  
3235 Fernbrook Lane  
Plymouth, MN 55447

June 10, 2024

	Share	G/L	Shingle Creek			West Mississippi			Total Project Area	
			SC	WM	Total	SC	WM	Total	SC	WM
Administrative		53001	17.94	75.00	1,345.50	12.03	75.00	902.25		
Admin - Offsite		53001		80.00	-		80.00	-		
Administrative	70-30	53001	32.01	75.00	1,680.53		75.00	720.23		
Administrative - Convene	50-50	53001	3.77	75.00	141.38		75.00	141.38		
Admin - offsite	70-30	53001	6.32	80.00	353.92		80.00	151.68		
Office Support	70-30	53001	24.50	75.00	1,286.25		75.00	551.25		
Data Processing/File Mgmt		53001		75.00	-		75.00	-		
Data Processing/File Mgmt	70-30	53001	0.33	75.00	17.33		75.00	7.43		
Annual Storage Rental -.14/.11		53001	1.00	54.74	54.74	1.00	43.01	43.01		
Administration Reimbursables		53001	415.98	1.00	415.98	74.32	1.00	74.32	5,295.615	2,591.535
Bookkeeping		54022	4.00	75.00	300.00	1.41	75.00	105.75		
Bookkeeping Subscription		54022	2.00	60.00	120.00	2.00	60.00	120.00		
Audit Prep		54022	14.83	75.00	1,112.25	7.08	75.00	531.00	1,532.250	756.750
Meal Expense	70-30	54001	573.07	1.00	401.15		1.00	171.92	401.149	171.921
Project / WCA Reviews - Admin		53002	1.00	75.00	75.00		75.00	-		
Project / WCA Reviews -Reimbursables		53002		1.00	-		1.00	-	75.000	-
Education - Admin - virtual	50-50	57008	1.02	80.00	40.80		80.00			
Education - NPDES	50-50	57008		75.00	-		75.00			
Website	50-50	57008	0.33	75.00	12.38		75.00	12.38		
Renew website domain, zoom	50-50	57008		1.00	-		1.00			
Education - Reimbursables	50-50	57007		1.00	-		1.00		53.175	53.175
Engineering Support - Admin	70-30	53004	26.48	75.00	1,390.20		75.00	595.80		
Engineering Support - virtual		53004	2.17	80.00	121.52		80.00	52.08		
Engineering Support - Secre	70-30	53004		70.00	-		70.00			
Engineering Support - Admin	70-30	53004		75.00	-		75.00	-		
Engineering Support - offsite	70-30	53004		80.00	-		80.00	-		
Engineering Support - Reimbursables		53004	192.23	1.00	192.23	82.39	1.00	82.39	1,703.950	730.270
									<b>9,061.14</b>	<b>4,303.651</b>

**West Mississippi Watershed Management Commission  
Treasurer's Report**

	2024 Budget	May	June	%age YTD	2024 YTD
<b>REVENUE</b>					
Application Fees	20,000			0.00	-
Member Assessments	160,000			100.00	160,000.00
Interest & Dividend Income	5,000	5,757.39		570.48	28,524.13
Miscellaneous Income					-
<i>Transfer to (from) CIPs</i>					-
<i>Transfer to (from) Grants</i>					-
<i>To (From) Reserve</i>	8,000				-
<b>TOTAL REVENUE</b>	<b>193,000</b>	<b>5,757.39</b>	<b>-</b>		<b>188,524.13</b>
<b>EXPENSES</b>					
<b>ADMINISTRATION</b>					
Administrative Services	32,000	3,726.20	2,591.53	43.61	13,956.48
Engineering Support	4,000	241.41	730.27	54.70	2,187.89
Project Reviews	1,500			0.00	-
<b>ENGINEERING</b>					
General Engineering	35,000	2,500.02	4,635.09	46.38	16,233.93
Grant Application Writing	500				-
Project Review	30,000	851.50	392.00	10.56	3,166.75
Highway 252/94 EIS Review					-
<b>LEGAL</b>					
Legal Services	5,000	382.50	436.21	32.92	1,646.13
JPA Update		135.00	2,362.50		2,497.50
<b>MISCELLANEOUS</b>					
Bookkeeping	4,000	1,140.75	756.75	72.19	2,887.50
Audit	6,500			0.00	-
Insurance & Bonding	3,000		2,906.00	96.87	2,906.00
Meeting Expense	3,000	137.23	171.92	62.59	1,877.67
<b>PROJECTS</b>					
Outfall and Stream Monitoring	24,000			0.33	78.00
Annual Monitoring Report	8,000	3,249.67	7.96	101.48	8,118.12
<b>Water Quality Education</b>					
Education	24,000	1,503.60	1,412.18	29.76	7,142.58
WMWA General Programs	3,000			100.00	3,000.00
WMWA Implementation/Watershed Prep	8,500			94.12	8,000.00
Management Plan/Amendments	1,000				-
<i>Transfer to (from) CIPs</i>					-
<i>Transfer to (from) Grants</i>			5,589.75		5,589.75
<i>To (from) Reserves</i>					-
<b>TOTAL OPERATING EXPENSE</b>	<b>193,000</b>	<b>13,867.88</b>	<b>21,992.16</b>		<b>79,288.30</b>
<b>CASH SUMMARY</b>					
<b>4M Fund Balance at 12/31/23</b>					<b>1,314,028.04</b>
<b>Plus Revenue Received to Date</b>					<b>189,041.01</b>
<b>Minus Claims Approved to Date</b>					<b>(253,098.75)</b>
<b>Minus Claims Presented Current Month</b>					<b>21,992.16</b>
<b>4M Fund Balance</b>		<b>1,293,954.62</b>			<b>1,271,962.46</b>

**West Mississippi Watershed Management Commission  
Treasurer's Report**

<b>Claims Presented</b>	General Ledger Acct No.	June 2024		
				<b>Total</b>
Kennedy & Graven				<b>2,798.71</b>
Legal - General	52001	436.21		
Legal - JPA Update	52001	2,362.50		
League of MN Cities Ins Trust - Insurance	54004	2,906.00		<b>2,906.00</b>
Watershed Partners - Membership 2024	57008	500.00		<b>500.00</b>
Stantec				<b>11,483.80</b>
General Engineering	51001	4,635.09		
Project Reviews	51002	392.00		
Education Program	57008	859.00		
Annual Water Monitoring Report	58002	7.96		
Miss Riverbank Stabilization Feasibility Study	70602	5,589.75		
Judie Anderson's Secretarial Service				<b>4,303.65</b>
Administration	53001	2,591.53		
Bookkeeping / Audit Prep	54002	756.75		
Meeting Expense - Previous Mo. Meal	54001	171.92		
Education Programs	57008	53.18		
Engineering Support	53004	730.27		
<b>Total Claims</b>				<b>21,992.16</b>



**Kennedy & Graven, Chartered**

150 South Fifth Street, Suite 700  
Minneapolis, MN 55402

(612) 337-9300

41-1225694

May 29, 2024

Statement No. 181756

West Mississippi Watershed Management Commission

JASS - Watershed Administrators  
3235 Fernbrook Lane  
Plymouth, MN 55447

Through April 30, 2024

WE405-00001	General	436.21
WE405-00006	JPA Update Project	2,362.50

**Total Current Billing:** 2,798.71

I declare, under penalty of law, that this account, claim or demand is just and correct and that no part of it has been paid.

DocuSigned by:

*Troy Gilchrist*

67F85C8F0F29444...

Signature of Claimant

**Kennedy & Graven, Chartered**

150 South Fifth Street, Suite 700  
Minneapolis, MN 55402

West Mississippi Watershed

April 30, 2024

WE405-00001    General

Through April 30, 2024

For All Legal Services As Follows:

			Hours	Amount
4/11/2024	TJG	Prepare for, travel to, and attend meeting [ADD TIME]	1.90	427.50
<b>Total Services:</b>			<b>\$</b>	<b>427.50</b>

For All Disbursements As Follows:

4/11/2024	Troy J. Gilchrist;	Mileage expense		8.71
<b>Total Disbursements:</b>			<b>\$</b>	<b>8.71</b>

**Total Services and Disbursements:    \$            436.21**

**Kennedy & Graven, Chartered**150 South Fifth Street, Suite 700  
Minneapolis, MN 55402

West Mississippi Watershed

April 30, 2024

WE405-00006 JPA Update Project

Through April 30, 2024

For All Legal Services As Follows:

			Hours	Amount
4/1/2024	TJG	Continue work on JPA project	0.70	157.50
4/2/2024	TJG	Continue work on JPA	1.80	405.00
4/4/2024	TJG	Work to incorporate comments from Diane and Judie; continue work on remainder of the JPA; email draft to town for review	2.80	630.00
4/5/2024	TJG	Draft memo regarding draft JPA; email same to Judie A to include in the packet	0.30	67.50
4/15/2024	TJG	Work on developing explanation of differences in the agreements; prepare for and participate in meeting with Diane and Judie to discuss project and finance sections of the JPA	1.60	360.00
4/19/2024	TJG	Continue work on JPA, incorporate changes from Diane and Judy	0.70	157.50
4/28/2024	TJG	Continue work on the JPA and chart of changes	1.30	292.50
4/30/2024	TJG	Continue work on JPA and chart of changes; draft memo to commission regarding same; run redline of current JPA versus Shingle JPA; email documents to Judie	1.30	292.50
<b>Total Services:</b>			<b>\$</b>	<b>2,362.50</b>
<b>Total Services and Disbursements:</b>			<b>\$</b>	<b>2,362.50</b>



**CONNECTING & INNOVATING  
SINCE 1913**

# Invoice

**Member Name and Address**  
West Mississippi Watershed  
Management Commission  
C/O Judie Anderson  
3235 Fernbook Lane  
Plymouth, MN 55447-5325

**Invoice Date**  
05/24/2024

**Agent**  
Arthur J Gallagher Risk Management Services LLC  
3600 American Blvd W Ste 500  
Bloomington, MN 55431-4502  
(952)358-7500

**Account Number:** 40000002  
**Account Type:** Property/Casualty Coverage Premium  
**Current Balance:** \$ 2,906.00  
**Minimum Due:** \$ 2,906.00  
**Due Date:** 06/21/2024

Summary of activity since last Billing Invoice	Date	Activity	Account Balance	Minimum Due
See reverse side and attachments for additional information		Previous Invoice Balance	2,902.00	
		Payments Received	-2,902.00	
		Total of Transactions and Fees shown on reverse or attached	2,906.00	
		Current Balance	\$ 2,906.00	\$ 2,906.00

<b>Detach and return this Payment Coupon with your payment</b>	<b>Account Number</b> 40000002	<b>Invoice Date</b> 05/24/2024	<b>Due Date</b> 06/21/2024	<b>Current Balance</b> \$ 2,906.00	<b>Minimum Due</b> 2,906.00
					<b>Amount Enclosed</b> \$ _____

**Member Name** West Mississippi Watershed Management Commission

**BILLING INVOICE - Return stub with payment - make checks payable to:**

Mail payment  
7 days before  
Due Date to  
ensure timely  
receipt

League of MN Cities Insurance Trust P&C  
c/o Berkley Risk Administrators Company  
222 South Ninth Street, Suite 2700  
P.O. Box 581517  
Minneapolis, MN 55458-1517

# METRO WATERSHED PARTNERS



MINNESOTA WATER  
LET'S KEEP IT CLEAN

## INVOICE

Attention: Amy Juntunen  
West Mississippi Watershed Management Commission  
3235 Fernbrook Lane N.  
Plymouth, MN 55447  
Date: 12/15/23

612-670-6216  
azawistoski01@hamline.edu

Metro Watershed Partners  
Hamline University  
1536 Hewitt Ave. MS-A1760  
Saint Paul, MN 55104

Project Title: Clean Water Minnesota

Description	Cost
2024 Membership: Clean Water MN and Adopt-a-Drain	\$500.00
<b>TOTAL</b>	<b>\$500.00</b>

### Benefits of membership

- You and your colleagues are invited to attend our **monthly meetings**, to network and share information with other watershed education professionals and to hear monthly speakers on topics relevant to our work. The Watershed Partners meet via Zoom on the second Wednesday of the month from 9:30–11am.
- Join our **listserv on Mobilize** to receive meeting notifications and partner updates, message with other partners, and send announcements. To be added to Mobilize, please email Ann Zawistoski ([azawistoski01@hamline.edu](mailto:azawistoski01@hamline.edu)) and request to be added.
- Your organization will be **listed as a supporting partner** on [cleanwatermn.org/about-us](https://cleanwatermn.org/about-us), and on [adopt-a-drain.org](https://adopt-a-drain.org) when someone clicks on a drain in your service area, and on email communication to adopters in your area.
- Access to an **administrative portal** that allows you to view and download data about adopted drains and program participants in your area. Log in [mn.adopt-a-drain.org/nova](https://mn.adopt-a-drain.org/nova). Contact Ann Zawistoski to get admin access.
- A customized **annual report** that includes summary data about adopted drains and program participants in your area.
- Access to **print resources to promote Adopt-a-Drain** to residents in your area. View the marketing guide here: [ms4.adopt-a-drain.org/marketing-guide](https://ms4.adopt-a-drain.org/marketing-guide). Download promotional materials from the Google Drive folder: [drive.google.com/drive/folders/1b6cLsITFI6xs9xHz2ZZTt8tLJ63rN0Bd](https://drive.google.com/drive/folders/1b6cLsITFI6xs9xHz2ZZTt8tLJ63rN0Bd).
- Access to the **CWMN photo gallery** with hundreds of high-quality photographs: [docs.google.com/document/d/1D5uxIkAuZUNj-SJZOSexNbAn\\_ExcjivXaafDN9WLvE8/edit](https://docs.google.com/document/d/1D5uxIkAuZUNj-SJZOSexNbAn_ExcjivXaafDN9WLvE8/edit).
- Portable **educational exhibits** are available for free checkout. Find more at [cleanwatermn.org/partners/exhibit-check-out/](https://cleanwatermn.org/partners/exhibit-check-out/).
- For an additional fee, Adopt-a-Drain participants in your area can receive **yard signs and a printed "welcome kit"** in the mail. Please contact Ann Zawistoski for more information.

Duration of service: January 1 - December 31st, 2024. Unspent funds will rollover to support program activities in 2025.



**INVOICE**

<b>Invoice Number</b>	2239304
<b>Invoice Date</b>	May 31, 2024
<b>Purchase Order</b>	--
<b>Customer Number</b>	165866
<b>Project Number</b>	227706622

**Bill To**

West Mississippi Watershed Management Commission  
 Judie Anderson  
 3235 Fernbrook Lane  
 Plymouth MN 55447  
 United States

**Please Remit To**

Stantec Consulting Services Inc. (SCSI)  
 13980 Collections Center Drive  
 Chicago IL 60693  
 United States

<b>Project</b>	<b>West Mississippi WMC 2024 Engineering Services</b>		
Project Manager	Shoemaker, Todd E	Contract Upset	89,000.00
Current Invoice Total (USD)	5,027.09	Amount Billed to Date	19,478.68
		For Period Ending	<b>May 24, 2024</b>

<b>Top Task</b>	<b>1000</b>	<b>General Engineering</b>			
<b>Low Task</b>	<b>1000</b>	<b>General Engineering</b>			
<b>Professional Services</b>					
<b>Category/Employee</b>			<b>Current Hours</b>	<b>Rate</b>	<b>Current Amount</b>
		Kemmitt, Kathrine Lee (Katie)	9.75	156.00	1,521.00
		Spector, Diane F	7.00	205.00	1,435.00
		Shoemaker, Todd E	7.25	231.00	1,674.75
		<b>Subtotal Professional Services</b>	<u>24.00</u>		<u>4,630.75</u>
Low Task Subtotal	<b>General Engineering</b>				4,630.75
Top Task Subtotal	General Engineering				4,630.75

<b>Top Task</b>	<b>2024</b>	<b>Project Reviews/WCA</b>			
<b>Low Task</b>	<b>2024.002</b>	<b>WCA</b>			
<b>Professional Services</b>					
<b>Category/Employee</b>			<b>Current Hours</b>	<b>Rate</b>	<b>Current Amount</b>
		Kaster, Anthony R (Tony)	2.00	196.00	392.00
		<b>Subtotal Professional Services</b>	<u>2.00</u>		<u>392.00</u>
Low Task Subtotal	<b>WCA</b>				392.00
Top Task Subtotal	Project Reviews/WCA				392.00

<b>Top Task</b>	<b>9909</b>	<b>Reimbursable Printing Expenses</b>			
<b>Low Task</b>	<b>9909</b>	<b>Reimbursable Printing Expenses</b>			
<b>Disbursements</b>					
		Direct - Printing			4.34
		<b>Subtotal Disbursements</b>			<u>4.34</u>

Invoice Number	2239304
Invoice Date	May 31, 2024
Purchase Order	--
Customer Number	165866
Project Number	227706622

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Low Task Subtotal	<b>Reimbursable Printing Expenses</b>	4.34
Top Task Subtotal	Reimbursable Printing Expenses	4.34
	<b>Total Fees &amp; Disbursements</b>	<u>5,027.09</u>
	<b>INVOICE TOTAL (USD)</b>	<b>5,027.09</b>

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**Net Due in 30 Days or in accordance with terms of the contract**

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Invoice Number	2239193
Invoice Date	May 31, 2024
Purchase Order	—
Customer Number	165866
Project Number	227706216

**Bill To**

West Mississippi Watershed Management Commission  
 Accounts Payable  
 3235 Fernbrook Lane  
 Plymouth MN 55447  
 United States

**Please Remit To**

Stantec Consulting Services Inc. (SCSI)  
 13980 Collections Center Drive  
 Chicago IL 60693  
 United States

<b>Project</b>	<b>Mississippi Riverbank Stabilization Feasibility Study</b>		
Project Manager	Megow, Erik Robert	Contract Upset	60,000.00
Current Invoice Total (USD)	5,589.75	Amount Billed to Date	10,828.50
		For Period Ending	<b>May 24, 2024</b>

<b>Top Task</b>	<b>100</b>	<b>Mississippi Riverbank Stabilization Feasibility Study</b>	
<b>Low Task</b>	<b>100.001</b>	<b>Data Collection &amp; Review</b>	

**Professional Services**

<b>Category/Employee</b>	<b>Current Hours</b>	<b>Rate</b>	<b>Current Amount</b>
Schafermeyer, Benjamin L (Ben)	1.50	133.00	199.50
Clapp, Lucas W	9.75	140.00	1,365.00
Megow, Erik Robert	0.50	172.00	86.00
Megow, Erik Robert	14.50	196.00	2,842.00
Matthiesen, Edward Armin (Ed)	4.75	231.00	1,097.25
<b>Subtotal Professional Services</b>	<u>31.00</u>		<u>5,589.75</u>

Low Task Subtotal	<b>Data Collection &amp; Review</b>	5,589.75
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Top Task Subtotal	Mississippi Riverbank Stabilization Feasibility Study	5,589.75
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<b>Total Fees &amp; Disbursements</b>	<u>5,589.75</u>
<b>INVOICE TOTAL (USD)</b>	<b>5,589.75</b>

**Net Due in 30 Days or in accordance with terms of the contract**



Invoice Number	2239305
Invoice Date	May 31, 2024
Purchase Order	--
Customer Number	165842
Project Number	227706654

Low Task Subtotal	<b>Stream Monitoring</b>	8,845.30
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Top Task Subtotal	Stream Monitoring	8,845.30
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<b>Top Task</b>	<b>104</b>	<b>Lake Monitoring</b>
<b>Low Task</b>	<b>104</b>	<b>Lake Monitoring</b>

**Professional Services**

Category/Employee		Current Hours	Rate	Current Amount
	Paquin, Timothy Joel (Tim)	1.00	133.00	133.00
	Kemmitt, Kathrine Lee (Katie)	1.00	156.00	156.00
	<b>Subtotal Professional Services</b>	<u>2.00</u>		<u>289.00</u>

Low Task Subtotal	<b>Lake Monitoring</b>	289.00
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Top Task Subtotal	Lake Monitoring	289.00
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<b>Top Task</b>	<b>105</b>	<b>CAMP</b>
<b>Low Task</b>	<b>105</b>	<b>CAMP</b>

**Professional Services**

Category/Employee		Current Hours	Rate	Current Amount
	Stone, Alicia L (Ali)	4.25	140.00	595.00
	<b>Subtotal Professional Services</b>	<u>4.25</u>		<u>595.00</u>

Low Task Subtotal	<b>CAMP</b>	595.00
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Top Task Subtotal	CAMP	595.00
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<b>Top Task</b>	<b>106</b>	<b>Annual Monitoring Report</b>
<b>Low Task</b>	<b>106</b>	<b>Annual Monitoring Report</b>

**Disbursements**

	Direct - Vehicle (mileage)	24.12
	<b>Subtotal Disbursements</b>	<u>24.12</u>

SC - 16.16  
 WM - 7.96

Low Task Subtotal	<b>Annual Monitoring Report</b>	24.12
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Top Task Subtotal	Annual Monitoring Report	24.12
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<b>Top Task</b>	<b>108</b>	<b>Grant Writing</b>
<b>Low Task</b>	<b>108</b>	<b>Grant Writing</b>

**Professional Services**

Category/Employee		Current Hours	Rate	Current Amount
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Invoice Number	2239305
Invoice Date	May 31, 2024
Purchase Order	-
Customer Number	165842
Project Number	227706654

Kemmitt, Kathrine Lee (Katie)	3.25	156.00	507.00
Spector, Diane F	1.50	205.00	307.50
<b>Subtotal Professional Services</b>	<u>4.75</u>		<u>814.50</u>

Low Task Subtotal **Grant Writing** 814.50

Top Task Subtotal Grant Writing 814.50

**Top Task 109 Education & Outreach**  
**Low Task 109 Education & Outreach**

Professional Services

Category/Employee		Current Hours	Rate	Current Amount
	Kemmitt, Kathrine Lee (Katie)	0.50	156.00	78.00
	Spector, Diane F	8.00	205.00	1,640.00
	<b>Subtotal Professional Services</b>	<u>8.50</u>		<u>1,718.00</u>

SC - 859.00  
 WM - 859.00

Low Task Subtotal **Education & Outreach** 1,718.00

Top Task Subtotal Education & Outreach 1,718.00

**Total Fees & Disbursements** 29,460.62  
**INVOICE TOTAL (USD)** 29,460.62

**Net Due in 30 Days or in accordance with terms of the contract**



3235 Fernbrook Lane  
Plymouth MN 55447

Shingle Creek / West Mississippi Watershed Management Commissions  
3235 Fernbrook Lane  
Plymouth, MN 55447

June 10, 2024

	Share	G/L	Shingle Creek			West Mississippi			Total Project Area	
									SC	WM
Administrative		53001	17.94	75.00	1,345.50	12.03	75.00	902.25		
Admin - Offsite		53001		80.00	-		80.00	-		
Administrative	70-30	53001	32.01	75.00	1,680.53		75.00	720.23		
Administrative - Convene	50-50	53001	3.77	75.00	141.38		75.00	141.38		
Admin - offsite	70-30	53001	6.32	80.00	353.92		80.00	151.68		
Office Support	70-30	53001	24.50	75.00	1,286.25		75.00	551.25		
Data Processing/File Mgmt		53001		75.00	-		75.00	-		
Data Processing/File Mgmt	70-30	53001	0.33	75.00	17.33		75.00	7.43		
Annual Storage Rental -.14/.11		53001	1.00	54.74	54.74	1.00	43.01	43.01		
Administration Reimbursables		53001	415.98	1.00	415.98	74.32	1.00	74.32	5,295.615	2,591.535
Bookkeeping		54022	4.00	75.00	300.00	1.41	75.00	105.75		
Bookkeeping Subscription		54022	2.00	60.00	120.00	2.00	60.00	120.00		
Audit Prep		54022	14.83	75.00	1,112.25	7.08	75.00	531.00	1,532.250	756.750
Meal Expense	70-30	54001	573.07	1.00	401.15		1.00	171.92	401.149	171.921
Project / WCA Reviews - Admin		53002	1.00	75.00	75.00		75.00	-		
Project / WCA Reviews -Reimbursables		53002		1.00	-		1.00	-	75.000	-
Education - Admin - virtual	50-50	57008	1.02	80.00	40.80		80.00			
Education - NPDES	50-50	57008		75.00	-		75.00			
Website	50-50	57008	0.33	75.00	12.38		75.00	12.38		
Renew website domain, zoom	50-50	57008		1.00	-		1.00			
Education - Reimbursables	50-50	57007		1.00	-		1.00		53.175	53.175
Engineering Support - Admin	70-30	53004	26.48	75.00	1,390.20		75.00	595.80		
Engineering Support - virtual		53004	2.17	80.00	121.52		80.00	52.08		
Engineering Support - Secre	70-30	53004		70.00	-		70.00			
Engineering Support - Admin	70-30	53004		75.00	-		75.00	-		
Engineering Support - offsite	70-30	53004		80.00	-		80.00	-		
Engineering Support - Reimbursables		53004	192.23	1.00	192.23	82.39	1.00	82.39	1,703.950	730.270
									<b>9,061.14</b>	<b>4,303.651</b>

PRELIMINARY DRAFT  
For Review and Discussion  
Subject to Change

SHINGLE CREEK WATERSHED  
MANAGEMENT COMMISSION

Financial Statements and  
Supplemental Information  
For the Year Ended  
December 31, 2023

**PRELIMINARY**

SHINGLE CREEK WATERSHED MANAGEMENT COMMISSION

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## **INDEPENDENT AUDITORS' REPORT**

Commissioners  
Shingle Creek Watershed Management Commission  
Plymouth, Minnesota

### **Opinion**

We have audited the accompanying financial statements of the governmental activities and major fund of the Shingle Creek Watershed Management Commission (the Commission), which comprise the statement of net position and governmental fund balance sheet as of December 31, 2023, and the related statement of activities and governmental fund revenues, expenditures and changes in fund balances/net position for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Commission as of December 31, 2023, the respective changes in the financial position thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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

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

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

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

#### **Required Supplementary Information**

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.

#### **Prior Year Comparative Information**

We have previously audited the Commission's financial statements for the year ended December 31, 2022 and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated June 8, 2023. In our opinion, the partial comparative information presented herein as of and for the year ended December 31, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### **Other Reporting**

We have also issued our report dated June , 2024, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance.

June , 2024

**PRELIMINARY**

Shingle Creek Watershed Management Commission

Statement of Net Position and  
Governmental Fund Balance Sheet  
As of December 31, 2023

(with Comparative Actual Amounts as of December 31, 2022)

	Governmental Activities	
	2023	2022
<b>Assets</b>		
Cash and temporary investments	\$ 2,536,740	\$ 2,694,184
Restricted cash	192,000	409,464
Due from other governments	133,106	110,210
Total assets	\$ 2,861,846	\$ 3,213,858
<b>Liabilities and Fund Balances/Net Position</b>		
<b>Liabilities</b>		
Accounts payable	\$ 42,742	\$ 67,083
Unearned revenue	192,000	409,464
Total liabilities	234,742	476,547
<b>Fund balances/net position</b>		
<b>Restricted fund balances/net position</b>		
Restricted for capital improvements	1,709,920	1,989,740
Restricted for cost share projects	347,944	434,198
Restricted for partnership BMP retrofit projects	115,640	106,281
Restricted closed project funds	113,490	40,155
Restricted for West Metro Water Alliance	30,440	32,708
Total restricted fund balance/net position	2,317,434	2,603,082
<b>Assigned fund balances/net position</b>		
Assigned for fourth generation plan	40,133	41,733
Assigned for Bass/Pomerleau curly leaf treatment	20,680	23,236
Unrestricted/unassigned fund balances/net position	248,857	69,260
Total assigned and unrestricted fund balances/net position	309,670	134,229
Total fund balance/net position	2,627,104	2,737,311
Total liabilities and fund balances/net position	\$ 2,861,846	\$ 3,213,858

PRELIMINARY



Shingle Creek Watershed Management Commission

Statement of Activities and  
Governmental Fund Revenues, Expenditures, and  
Changes in Fund Balances/Net Position  
Budget and Actual  
Year Ended December 31, 2023  
(with Comparative Actual Amounts for the Year Ended December 31, 2022)

	Governmental Activities			2022 (Audited)
	Original and Final Budget	2023 (Audited)	Over (Under)	
<b>Revenue</b>				
General				
Member assessments	\$ 370,000	\$ 370,000	\$ -	\$ 363,590
Property taxes (ad valorem)	-	212,642	212,642	922,178
Charges for services - project and wetland review fees	15,000	21,000	6,000	16,000
Grants	-	385,530	385,530	164,617
Reimbursements	44,500	27,000	(17,500)	21,000
Interest income	250	166,054	165,804	41,436
Total revenue	<u>429,750</u>	<u>1,182,226</u>	<u>752,476</u>	<u>1,528,821</u>
<b>Expenditures</b>				
Current				
Administration	99,500	92,905	(6,595)	75,224
Education	73,000	54,564	(18,436)	44,879
Insurance	3,200	3,142	(58)	2,671
Professional fees	13,500	14,047	547	11,631
Technical support	118,000	129,925	11,925	132,061
Water monitoring	95,900	90,432	(5,468)	95,011
Watershed programs	-	152,988	152,988	62
Watershed plan	5,000	568	(4,432)	56,087
Capital outlay				
Improvement projects - levies	-	412,306	412,306	58,433
Improvement projects - grants	-	341,556	341,556	213,727
Total expenditures	<u>408,100</u>	<u>1,292,433</u>	<u>884,333</u>	<u>689,786</u>
Net change in fund balances/net position	<u>\$ 21,650</u>	<u>(110,207)</u>	<u>\$ (131,857)</u>	<u>839,035</u>
<b>Net fund balances/net position</b>				
Beginning of year		2,737,311		1,898,276
End of year		<u>\$ 2,627,104</u>		<u>\$ 2,737,311</u>

**PRELIMINARY**

BASIC FINANCIAL STATEMENTS

Shingle Creek Watershed Management Commission  
Notes to Financial Statements  
December 31, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

The Shingle Creek Watershed Management Commission is formed under a Joint Powers Agreement, as amended according to Minnesota Statutes Sections 103B.201 through 103B.255 and Minnesota Rules Chapter 8410 relating to Metropolitan Area Local Water Management and its reporting requirements. Shingle Creek Watershed Management Commission was established in 1984 to protect and manage the natural resources of the Shingle Creek Watershed.

The Commission is considered a governmental unit but is not a component unit of any of its members. As a governmental unit, the Commission is exempt from federal and state income taxes.

**Reporting Entity**

A joint venture is a legal entity resulting from a contractual agreement that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain either an ongoing financial interest or an ongoing financial responsibility. The Commission is considered a joint venture.

As required by accounting principles generally accepted in the United States of America, these financial statements include the Commission (the primary government) and its component units. Component units are legally separate entities for which the primary government is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the voting majority of the potential component's unit board, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit or is fiscally depended upon by the potential component unit. Based on these criteria, there are no component units required to be included in the Commission's financial statements.

**Government-Wide and Fund Financial Statement Presentation**

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information about the reporting government as a whole. These statements include all the financial activities of the Commission. 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 or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and grants or contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other internally directed revenues are reported instead as general revenues.

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 eligibility requirements imposed by the provider have been met.

Shingle Creek Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Financial Statement Presentation**

The accounts of the Commission are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, expenditures, additions, and deductions. Resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The resources of the Commission are accounted for in one fund:

- **General Fund (Governmental Fund Type)** – This fund is used to receive dues and miscellaneous items which may be disbursed for any and all purposes authorized by the bylaws of the Commission.

Typically, separate fund financial statements are provided for Governmental Funds. However, due to the simplicity of the Commission's operation, the Governmental Fund financial statements have been combined with the government-wide statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities, and deferred inflows/outflows of resources generally are included on the statement of net position and governmental funds balance sheet. Operating statements of this fund present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under this basis of accounting, transactions are recorded in the following manner:

1. **Revenue Recognition** – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Commission considers revenues to be available if collected 60 days after year-end. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the provider have been met. Grant advances received for which not all eligibility requirements have been met are reported as unearned revenue at year-end. All significant revenue sources are considered susceptible to accrual.
2. **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred; however, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used.

**Budgets**

The amounts shown in the financial statements as "budget" represent the budget amounts based on the modified accrual basis of accounting. A budget for the General Fund is adopted annually by the Commission. Appropriations lapse at year-end and encumbrance accounting is not used. Budgetary control is at the fund level.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Shingle Creek Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Members' Contributions**

Members' contributions are calculated based on the member's share of the area and tax capacity of all real property within the watershed to the total area and tax capacity of all real property in the watershed.

**Capital Assets**

The Commission follows the policy of expensing any supplies or small equipment at the time of purchase. The Commission currently has no capitalized assets.

**Risk Management**

The Commission is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; error and omissions; and natural disasters. The Commission participates in the League of Minnesota Cities Insurance Trust (LMCIT), a public entity risk pool for its general property, casualty, and other miscellaneous insurance coverages. LMCIT operates as a common risk management and insurance program for a large number of cities in Minnesota. The Commission pays an annual premium to LMCIT for insurance coverage. The LMCIT agreement provides that the trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in insurance coverage during the year ended December 31, 2023.

**Due from other governments**

The Commission utilizes an allowance for uncollectible accounts to value its receivables; however, it considers all of its receivables to be collectible as of December 31, 2023 and 2022.

**Net Position**

In the government-wide financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

**Net Investment in Capital Assets** - Consists of capital assets, net of accumulated depreciation, reduced by any outstanding debt attributable to acquire capital assets.

**Restricted Net Position** - Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**Unrestricted Net Position** - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

The Commission applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

Shingle Creek Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Prior Period Comparative Financial Information/Reclassification**

The basic financial statements include certain prior year partial comparative information in total but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Commission's financial statements for the year ended December 31, 2022, from which the summarized information was derived. Also, certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

**Unearned Revenue**

The commission recognizes grant revenue as it becomes eligible to receive the grant. If the grant has restrictions that have not been satisfied, the revenue is deferred until the Commission has satisfied them.

In 2021, the Commission was awarded a grant of \$110,000 for the Meadow Lake Management Plan and the Bass Creek Stabilization projects. As of December 31, 2023 and 2022, the Commission held \$0 and \$29,768 of unearned grant revenue.

In 2021, the Commission was awarded a grant of \$481,510 for the Meadow Lake Management Plan and the Shingle Creek Connections II Stream Restoration. As of December 31, 2023 and 2022, the Commission held \$0 and \$187,696 of unearned grant revenue.

In 2022, the Commission was awarded a grant of \$384,000 for the Palmer Creek Stream Stabilization. As of December 31, 2023 and 2022, the Commission received \$192,000 and held as unearned grant revenue.

**Subsequent events**

Subsequent events have been evaluated through June , 2024 which is the date the financial statements were available to be issued.

Shingle Creek Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 2 – ASSETS, LIABILITIES AND NET POSITION**

**A. Deposits**

In accordance with applicable Minnesota Statutes, the Commission maintains a checking account authorized by the Commission.

The following is considered the most significant risk associated with deposits:

**Custodial Credit Risk** – In the case of deposits, this is the risk that in the event of a bank failure, the Commission’s deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated “A” or better; revenue obligations rated “AA” or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The Commission has no additional deposit policies addressing custodial credit risk.

At year-end, the Commission had no funds held in its bank account. All funds were transferred to their Minnesota 4M investment account. (see below)

**B. Investments**

At December 31, 2023 and 2022, the Commission held \$2,728,740 and \$3,103,648 (approximate cost and fair value), respectively, in investments with PMA Financial Network in Minnesota 4M Funds Holdings.

The Minnesota Municipal Money Market (4M) Fund is an external investment pool regulated by Minnesota Statutes that are not registered with the Securities Exchange Commission (SEC), but follow the regulatory rules of the SEC. The Commission’s investment in these funds is measured at the value per share provided by the pool, which are based on an amortized cost method that approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Fund.

Investments are subject to various risks, the following of which are considered the most significant:

**Custodial Credit Risk** – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the Commission would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commission does not have a formal investment policy addressing this risk, but typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

Shingle Creek Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 2 – ASSETS, LIABILITIES AND NET POSITION (CONTINUED)**

**B. Investments (continued)**

**Credit Risk** – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the Commission’s investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated “A” or better; revenue obligations rated “AA” or better; general obligations of the Minnesota Housing Finance Agency rated “A” or better; bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. The Commission’s investment policies do not further address credit risk.

**Concentration Risk** – This is the risk associated with investing a significant portion of the Commission’s investment (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The Commission does not have an investment policy limiting the concentration of investments.

**Interest Rate Risk** – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The Commission does not have an investment policy limiting the duration of investments.



Shingle Creek Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 3 – FUND BALANCE CLASSIFICATION**

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

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by the state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the Board of Commissioners. Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints consisting of amounts intended to be used by the Commission for specific purposes that do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority.
- **Unassigned** – The residual classification for the General Fund; amounts that are available for any purpose.

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

**NOTE 4 – COMMITMENTS AND CONTRACTS**

**Restricted fund balance - capital improvement projects**

During 2020, the Commission assessed \$163,785, but received \$163,187 from tax levies that is to be used for the Crystal Lake Management Plan. As of December 31, 2023, the City of Robbinsdale has yet to complete the project. The Commission will hold the funds of \$163,187 less costs to-date of \$81,586 until completion.

During 2021, the Commission assessed \$424,200, but received \$420,002 from tax levies that is to be used for the Connections II Stream Restoration project. As of December 31, 2023, the cities have yet to complete the project. The Commission will hold the funds of \$420,800 less costs to-date of \$49,133 until completion.

During 2021, the Commission assessed \$318,150, but received \$314,967 from tax levies that is to be used for the Meadow Lake Management Plan. As of December 31, 2023, the City of New Hope has yet to complete the project. The Commission will hold the funds of \$315,565 less costs to-date of \$76,817 until completion.

During 2021, the Commission assessed \$424,200, but received \$420,002 from tax levies that is to be used for the Bass Creek Restoration project. As of December 31, 2023, the City of Brooklyn Park has yet to complete the project. The Commission will hold the funds of \$420,800 less costs to-date of \$186,412 until completion.

Shingle Creek Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 4 – COMMITMENTS AND CONTRACTS (CONTINUED)**

**Restricted fund balance - capital improvement projects (continued)**

During 2022, the Commission assessed \$636,300 but received \$630,731 from tax levies that is to be used for the Palmer Lake Estates Bass Creek Restoration. As of December 31, 2023, the cities has yet to complete the project. The Commission will hold the funds of \$632,196 less costs to-date of \$100 until completion.

During 2022, the Commission assessed \$132,565, but received \$131,444 from tax levies that is to be used for the Bass Creek Restoration project. As of December 31, 2023, the cities has yet to complete the project. The Commission will hold the funds of \$131,749 less costs to-date of \$100 until completion.

During 2023, the Commission assessed \$53,025, but received \$52,718 from tax levies that is to be used for the Bass Creek Restoration project. As of December 31, 2023, the cities has yet to complete the project. The Commission will hold the funds of \$52,718 less costs to-date of \$32,553 until completion.

**Restricted fund balance - cost share projects**

At December 31, 2023 and 2022, the Commission retained unspent funds collected through tax levies that exceeded the project costs and administrative fees totaling \$347,944 and \$434,198, respectively. The use of those funds is restricted for other cost share projects.

**Restricted fund balance - partnership BMP retrofits fund**

At December 31, 2023 and 2022, the Commission retained unspent funds collected through tax levies that exceeded the project costs and administrative fees totaling \$115,640 and \$106,281, respectively. The use of those funds is restricted for partnership BMP retrofit projects.

**Restricted fund balance - closed project funds**

At December 31, 2023 and 2022, the Commission retained unspent funds collected through tax levies that exceeded the project costs and administrative fees totaling \$113,490 and \$40,155, respectively. The use of those funds is restricted for other capital improvement projects.

**Restricted fund balance - West Metro Water Alliance**

The Commission serves as the fiscal agent for the West Metro Water Alliance (WMWA), a partnership between watersheds, county and park agencies in Hennepin County. It collects funds from its partners and makes disbursements for approved expenditures. As of December 31, 2023 and 2022, the Commission held \$30,440 and \$32,708, respectively, of funds from its partners for WMWA projects.

Shingle Creek Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 5 – MEMBERS’ ASSESSMENTS**

The nine member cities support the Commission through annual member dues, which are based on the taxable market value of each member city. Annual member dues are assessed on a yearly basis.

Dues received from members were as follows:

	For the year ended December 31			
	2023		2022	
	Amount	Percentage	Amount	Percentage
Brooklyn Center	\$ 43,525	11.76 %	\$ 42,993	11.62 %
Brooklyn Park	87,858	23.75	86,743	23.44
Crystal	29,973	8.10	29,192	7.89
Maple Grove	69,980	18.91	68,535	18.52
Minneapolis	25,023	6.76	24,871	6.72
New Hope	30,144	8.15	29,787	8.05
Osseo	4,148	1.12	4,121	1.11
Plymouth	58,495	15.81	57,574	15.56
Robbinsdale	20,854	5.64	19,774	5.34
	\$ 370,000	100.00 %	\$ 363,590	100.00 %

PRELIMINARY DRAFT  
For Review and Discussion  
Subject to Change

WEST MISSISSIPPI WATERSHED  
MANAGEMENT COMMISSION

Financial Statements and  
Supplemental Information  
For the Year Ended  
December 31, 2023

**PRELIMINARY**

WEST MISSISSIPPI WATERSHED MANAGEMENT COMMISSION

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## INDEPENDENT AUDITORS' REPORT

Commissioners  
West Mississippi Watershed Management Commission  
Plymouth, Minnesota

### **Opinion**

We have audited the accompanying financial statements of the governmental activities and major fund of the West Mississippi Watershed Management Commission (the Commission), which comprise the statement of net position and governmental fund balance sheet as of December 31, 2023, and the related statement of activities and governmental fund revenues, expenditures and changes in fund balances/net position for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Commission as of December 31, 2023, the respective changes in the financial position thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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

individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

#### **Required Supplementary Information**

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.

#### **Prior Year Comparative Information**

We have previously audited the Commission's financial statements for the year ended December 31, 2022 and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated June 8, 2023. In our opinion, the partial comparative information presented herein as of and for the year ended December 31, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### **Other Reporting**

We have also issued our report dated June , 2024, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance.

# PRELIMINARY

June , 2024

BASIC FINANCIAL STATEMENTS



West Mississippi Watershed Management Commission

Statement of Net Position and  
Governmental Fund Balance Sheet  
As of December 31, 2023

(with Partial Comparative Actual Amounts as of December 31, 2022)

	Governmental Activities	
	2023	2022
Assets		
Cash and temporary investments	\$ 1,291,767	\$ 1,064,477
Restricted cash	22,261	
Due from other governments	517	38,915
 Total assets	 \$ 1,314,545	 \$ 1,103,392
Liabilities and Fund Balances/Net Position		
Liabilities		
Accounts payable	\$ 151,818	\$ 23,732
Unearned revenue	22,261	-
Total liabilities	174,079	23,732
Fund balances/net position		
Restricted fund balances/net position		
Restricted for capital improvement projects	151,306	288,147
Restricted for cost share projects	672,564	516,291
Total restricted fund balance/net position	823,870	804,438
Assigned fund balances/net position		
Assigned for subwatershed assessments	40,000	40,000
Assigned for construction/grant match funds	89,320	89,320
Assigned for floodplain mapping	25,000	25,000
Unrestricted/unassigned fund balances/net position	162,276	120,902
Total assigned and unrestricted fund balances/net position	316,596	275,222
Total fund balances/net position	1,140,466	1,079,660
Total liabilities and fund balances/net position	\$ 1,314,545	\$ 1,103,392

PRELIMINARY

West Mississippi Watershed Management Commission

Statement of Activities and  
Governmental Fund Revenues, Expenditures, and  
Changes in Fund Balances/Net Position  
Budget and Actual

Year Ended December 31, 2023

(with Partial Comparative Actual Amounts for the Year Ended December 31, 2022)

	Governmental Activities			
	2023		2022	
	Original and Final Budget	(Audited)	Over (Under)	(Audited)
<b>Revenue</b>				
<b>General</b>				
Member assessments	\$ 156,200	\$ 156,200	\$ -	\$ 156,200
Property taxes (ad valorem)	-	156,535	156,535	158,889
Charges for services - project and wetland review fees	20,000	8,900	(11,100)	17,800
Reserve - General	-	-	-	-
Grants	-	5,239	-	-
Investment income	100	61,552	61,452	15,029
<b>Total revenue</b>	<b>176,300</b>	<b>388,426</b>	<b>206,887</b>	<b>347,918</b>
<b>Expenditures</b>				
<b>Current</b>				
Administration	43,900	40,743	(3,157)	34,387
Education	28,500	25,296	(3,204)	20,957
Insurance	3,000	2,709	(291)	2,245
Professional fees	11,500	10,596	(904)	8,799
Technical support	64,800	76,510	11,710	63,560
Water monitoring	24,600	29,161	4,561	21,966
Watershed plan	-	265	265	34,564
<b>Capital outlay</b>				
Improvement projects - levies	-	137,101	137,101	294
Improvement projects - grants	-	5,239	5,239	-
<b>Total expenditures</b>	<b>176,300</b>	<b>327,620</b>	<b>151,320</b>	<b>186,772</b>
<b>Net change in fund balances/net position</b>	<b>\$ -</b>	<b>60,806</b>	<b>\$ 55,567</b>	<b>161,146</b>
<b>Net fund balances/net position</b>				
Beginning of year		1,079,660		918,514
End of year		<u>\$ 1,140,466</u>		<u>\$ 1,079,660</u>

**PRELIMINARY**

West Mississippi Watershed Management Commission  
Notes to Financial Statements  
December 31, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

The West Mississippi Watershed Management Commission is formed under a Joint Powers Agreement, as amended according to Minnesota Statutes Sections 103B.201 through 103B.255 and Minnesota Rules Chapter 8410 relating to Metropolitan Area Local Water Management and its reporting requirements. West Mississippi Watershed Management Commission was established in 1984 to protect and manage the natural resources of the West Mississippi Watershed.

The Commission is considered a governmental unit but is not a component unit of any of its members. As a governmental unit, the Commission is exempt from federal and state income taxes.

**Reporting Entity**

A joint venture is a legal entity resulting from a contractual agreement that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain either an ongoing financial interest or an ongoing financial responsibility. The Commission is considered a joint venture.

As required by accounting principles generally accepted in the United States of America, these financial statements include the Commission (the primary government) and its component units. Component units are legally separate entities for which the primary government is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the voting majority of the potential component's unit board, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit or is fiscally depended upon by the potential component unit. Based on these criteria, there are no component units required to be included in the Commission's financial statements.

**Government-Wide and Fund Financial Statement Presentation**

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information about the reporting government as a whole. These statements include all the financial activities of the Commission. 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 or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and grants or contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other internally directed revenues are reported instead as general revenues.

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 eligibility requirements imposed by the provider have been met.

West Mississippi Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Financial Statement Presentation**

The accounts of the Commission are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, expenditures, additions, and deductions. Resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The resources of the Commission are accounted for in one fund:

- **General Fund (Governmental Fund Type)** – This fund is used to receive dues and miscellaneous items which may be disbursed for any and all purposes authorized by the bylaws of the Commission.

Typically, separate fund financial statements are provided for Governmental Funds. However, due to the simplicity of the Commission's operation, the Governmental Fund financial statements have been combined with the government-wide statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities, and deferred inflows/outflows of resources generally are included on the statement of net position and governmental funds balance sheet. Operating statements of this fund present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under this basis of accounting, transactions are recorded in the following manner:

1. **Revenue Recognition** – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Commission considers revenues to be available if collected 60 days after year-end. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the provider have been met. Grant advances received for which not all eligibility requirements have been met are reported as unearned revenue at year-end. All significant revenue sources are considered susceptible to accrual.
2. **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred; however, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used.

**Budgets**

The amounts shown in the financial statements as "budget" represent the budget amounts based on the modified accrual basis of accounting. A budget for the General Fund is adopted annually by the Commission. Appropriations lapse at year-end. Budgetary control is at the fund level.

West Mississippi Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Members' Contributions**

Members' contributions are calculated based on the member's share of the area and tax capacity of all real property within the watershed to the total area and tax capacity of all real property in the watershed.

**Capital Assets**

The Commission follows the policy of expensing any supplies or small equipment at the time of purchase. The Commission currently has no capitalized assets.

**Risk Management**

The Commission is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; error and omissions; and natural disasters. The Commission participates in the League of Minnesota Cities Insurance Trust (LMCIT), a public entity risk pool for its general property, casualty, and other miscellaneous insurance coverages. LMCIT operates as a common risk management and insurance program for a large number of cities in Minnesota. The Commission pays an annual premium to LMCIT for insurance coverage. The LMCIT agreement provides that the trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in insurance coverage during the year ended December 31, 2023.

**Due from other governments**

The Commission utilizes an allowance for uncollectible accounts to value its receivables; however, it considers all of its receivables to be collectible as of December 31, 2023 and 2022.

**Net Position**

In the government-wide financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

**Net Investment in Capital Assets** - Consists of capital assets, net of accumulated depreciation, reduced by any outstanding debt attributable to acquire capital assets.

**Restricted Net Position** - Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**Unrestricted Net Position** - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

The Commission applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

West Mississippi Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Prior Period Comparative Financial Information/Reclassification**

The basic financial statements include certain prior year partial comparative information in total but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Commission's financial statements for the year ended December 31, 2022, from which the summarized information was derived. Also, certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

**Unearned Revenue**

The Commission recognized grant revenue as it becomes eligible to receive the grant. If the grant has restrictions that have not been satisfied, the revenue is deferred until the Commission has satisfied them.

In 2023, the Commission was awarded a grant of \$55,000 for Mississippi River Streambank Stabilization. During 2023, the Commission received \$27,500 of the grant money. The Commission incurred grant expenses of \$5,239 during 2023. Unearned revenue was \$22,261 as of December, 31, 2023.

**Subsequent events**

Subsequent events have been evaluated through June , 2024 which is the date the financial statements were available to be issued.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

**Deposits**

In accordance with applicable Minnesota Statutes, the Commission maintains a checking account authorized by the Commission.

The following is considered the most significant risk associated with deposits:

**Custodial Credit Risk** – In the case of deposits, this is the risk that in the event of a bank failure, the Commission's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The Commission has no additional deposit policies addressing custodial credit risk.

At year-end, the Commission had no funds held in its bank account. All funds were transferred to their Minnesota 4M investment account. (see below)

West Mississippi Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments**

The Commission held \$1,314,028 and \$1,064,477 (approximate cost and fair value) in investments with PMA Financial Network in Minnesota 4M Funds Holdings on December 31, 2023 and 2022, respectively.

The Minnesota Municipal Money Market (4M) Fund is an external investment pool regulated by Minnesota Statutes that are not registered with the Securities Exchange Commission (SEC), but follow the regulatory rules of the SEC. The Commission's investment in these funds is measured at the value per share provided by the pool, which are based on an amortized cost method that approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Fund.

Investments are subject to various risks, the following of which are considered the most significant:

**Custodial Credit Risk** – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the Commission would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commission does not have a formal investment policy addressing this risk, but typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

**Credit Risk** – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the Commission's investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated "A" or better; revenue obligations rated "AA" or better; general obligations of the Minnesota Housing Finance Agency rated "A" or better; bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. The Commission's investment policies do not further address credit risk.

**Concentration Risk** – This is the risk associated with investing a significant portion of the Commission's investment (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The Commission does not have an investment policy limiting the concentration of investments.

**Interest Rate Risk** – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The Commission does not have an investment policy limiting the duration of investments.

West Mississippi Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 3 – FUND BALANCE CLASSIFICATION**

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

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by the state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the Board of Commissioners. Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints consisting of amounts intended to be used by the Commission for specific purposes that do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority.
- **Unassigned** – The residual classification for the General Fund; amounts that are available for any purpose.

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

**NOTE 4 – COMMITMENTS AND CONTRACTS**

**Restricted fund balance - capital improvement projects**

During 2018, the Commission assessed \$54,750, but received \$54,800 from tax levies that is to be used by the City of Champlin for the Mississippi Crossings Rain Garden project. This project was closed in 2023.

During 2021, the Commission assessed \$106,050, but received \$105,619 from tax levies that is to be used by the City of Champlin for the Mississippi Crossings Phase B Infiltration Vault. This project was closed in 2023.

During 2021, the Commission assessed \$128,585, but received \$128,048 from tax levies that is to be used by the City of Brooklyn Park for the River Park Stormwater Improvements project. This project was closed in 2023.

The remaining unspent funds from the above assessments totaled \$151,306 at December 31, 2023. The use of those funds is restricted for other capital improvement projects.



West Mississippi Watershed Management Commission  
Notes to Financial Statements (continued)  
December 31, 2023

**NOTE 4 – COMMITMENTS AND CONTRACTS (CONTINUED)**

**Restricted fund balance - cost share projects**

At December 31, 2023 and 2022, the Commission retained unspent funds collected through tax levies that exceeded the project costs and administrative fees totaling \$672,564 and \$516,291, respectively. The use of those funds is restricted for other cost share projects.

**NOTE 5 – MEMBERS' ASSESSMENTS**

The five member cities support the Commission through annual member dues, which are based on the taxable market value of each member city. Annual member dues are assessed on a yearly basis.

Dues received from members were as follows:

	For the year ended December 31			
	2023		2022	
	Amount	Percentage	Amount	Percentage
Brooklyn Center	\$ 16,298	10.43 %	\$ 16,835	10.78 %
Brooklyn Park	95,611	61.21	94,842	60.72
Champlin	36,762	23.54	36,891	23.62
Maple Grove	5,431	3.48	5,446	3.49
Osseo	2,098	1.34	2,186	1.40
	\$ 156,200	100.00 %	\$ 156,200	100.00 %



## Watershed Management Commission

3235 Fernbrook Lane N • Plymouth, MN 55447  
Phone (763) 553-1144 • Fax (763) 553-9326

June 13, 2024

[www.shinglecreek.org](http://www.shinglecreek.org)

U.S. Senator Amy Klobuchar  
State of Minnesota  
425 Dirksen Senate Building  
Washington, DC 20510

US. Representative Ilhan Omar  
Fifth District State of Minnesota  
1730 Longworth House Office Building  
Washington, DC 20515

Dear Senator Klobuchar and Representative Omar:

On behalf of the Shingle Creek Watershed Management Commission, I would like to thank you for sponsoring a congressionally directed spending request to support the Brooklyn Center (Minnesota) STEAM Elementary Community Schoolyard project. We are grateful for your support to secure federal funding for this important community project.

The Brooklyn Center STEAM Elementary Community Schoolyard is a partnership effort with Brooklyn Center Community Schools, the City of Brooklyn Center, and Trust for Public Land and is supported by many other local individuals and organizations. This project will transform Brooklyn Center Elementary's highway-adjacent blighted schoolyard into a vibrant nature-rich Community Schoolyard. Following a concept-design plan led by the school's fourth grade class, this project will greatly enhance the recreational, educational, and environmental features of the schoolyard and also provide a local park space for the community outside of school hours.

We are excited about the future community benefits of this schoolyard project, and we believe this schoolyard project will serve as a model for many more Community Schoolyards across Minnesota. We ask that you prioritize this project for FY 25 CDS funding, and thank you so much for your support.

Thank you again, and we are very grateful for your and your staff's dedicated efforts to secure federal funding for this important community project.

Sincerely,

R. A. Polzin, Chair  
Shingle Creek Watershed Management Commission.

RAP:jaa

Z:\Shingle Creek\Cost Share Program\BC Elementary\L- BC Elementary School letter of support.doc

**From:** Grace Barcelow <Grace.Barcelow@hennepin.us>

**Sent:** Monday, June 10, 2024 7:47 AM

**Subject:** WMWA June Update

Dear WMWA partners,

Hope you all are having a great start to your summers! Has the past month flown by or is that just me!?

Below is a brief update on work completed since the May 14<sup>th</sup> WMWA meeting, and what we can look forward to completing until the next meeting.

### **What have we been working on since the May WMWA Meeting?**

1. Added partners to the WMWA SharePoint site on May 17<sup>th</sup>.
  - a. I want to check-in on this. Please reach out if you have any questions, comments, or trouble accessing the site.
2. Attended Rush Creek Elementary and taught the watershed prep program in 5 classrooms!
  - a. This was so much fun. I loved seeing how excited the kids were to learn these lessons.
3. Released [media kit](#) about Aquatic Invasive Species, with a focus on encouraging folks to sign up for Lake Pledge.
4. Published a [newspaper article](#) highlighting what efforts contributed to delisting four lakes in WMWA territory, and what new projects WMWA has underway. The column was published in 7 Sun papers (two Sun Posts, two Sun Currents and three Sun Sailors), plus the Osseo Maple Grove Press and Crow River News, all under APG of East Central Minnesota.
5. Brought Metro Blooms under contract for facilitating workshops and completing lakeshore restoration designs for residents on Fish and Eagle Lakes in Maple Grove and for engagement and BMP design services at the multi-family housing project at Southgate Apartments in Bloomington! Woo!
6. Hosted first engagement event at Southgate Apartments.
  - a. Residents seemed super excited about the project and a lot of folks showed up to the event. People shared so many great ideas for the project!
  - b. Metro Blooms staff did a fantastic job introducing the project to residents and helped bring a positive and passionate voice to the work. We are super excited to be working with them and see the impact this project has on the community.
7. Hennepin County Chloride Initiative (HCCI) reconvene meeting!
  - a. Shoutout to Laura Jester for hosting this reunion meeting. Great job!
  - b. The next meeting is scheduled to tentatively take place end of September 2024.

8. Drafting a grant application for the Pollinator Pathways Grant through BWSR to support water quality and pollinator-friendly projects in Maple Grove and Bloomington!
  - a. This grant would help us to expand the scope of projects to include more work focused on expanding and strengthening pollinator habitat and corridors.
  - b. Applications are due June 20<sup>th</sup>.

**What work will be happening before the July WMWA meeting?**

1. Continue outreach to involve middle school classrooms in Adopt-a-Drain K12 program throughout WMWA watersheds.
2. Finish developing pet waste education campaign materials.
  - a. For this campaign, I am creating a pet waste media kit with 2 sets of news blurbs and social media posts. One of these media kits will focus on pet waste and e. coli pollution, and the other will have a different, seasonal focus. Additionally, I will create a mailer that cities can easily use to put into mailings and help expand pet waste education.
  - b. We are switching up the schedule - July will focus on pet waste media, and we plan to focus on water conservation in August (unless the rain continues – then we will switch gears to something that fits the weather).
  - c. You can expect this to be completed before the end of the month, so please plan to schedule posting on social media, and in newsletters in July!
3. Continue planning for fall 2024 workshops with Metro Blooms.
4. Continue engagement process for the Southgate Apartment project in Bloomington.

As always, please reach out to me with any questions. Also, I apologize I am getting this email off later than I had hoped, I had some personal stuff come up at the end of last week. I look forward to seeing everyone tomorrow!

Best Regards,

**Grace Barcelow**  
Hennepin County Environment and Energy  
Conservation Specialist  
612-910-3914 (mobile)  
612-543-9295 (office)  
[grace.barcelow@hennepin.us](mailto:grace.barcelow@hennepin.us)  
Pronouns: she/her