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RCWD BOARD OF MANAGERS REGULAR MEETING AGENDA

Wednesday, April 10, 2024, 9:00 a.m.

Shoreview City Hall Council Chambers
4600 North Victoria Street, Shoreview, Minnesota

or via Zoom Meeting:

<https://us06web.zoom.us/j/87699460057?pwd=U0BXHTUsagHKOaO9IyC3jefS7nBoWy.1>

Meeting ID: 876 9946 0057

Passcode: 799314

+1 312 626 6799 US (Chicago)

Meeting ID: 876 9946 0057

Passcode: 799314

Agenda

CALL TO ORDER

ROLL CALL

SETTING OF THE AGENDA

APPROVAL OF MINUTES: MARCH 27, 2024, REGULAR MEETING

CONSENT AGENDA

The following items will be acted upon without discussion in accordance with the staff recommendation and associated documentation unless a Manager or another interested person requests opportunity for discussion:

Table of Contents-Permit Applications Requiring Board Action

No.	Applicant	Location	Plan Type	Recommendation
18-051	Richard DeFoe	Centerville	Final Site Drainage Plan	Post-Issued Amended CAPROC 2 items
24-010	Capital Trust Development, LLC	Blaine	Final Site Drainage Land Development Floodplain Alteration	CAPROC 11 items
24-012	CS Adren Hills, LLC	Arden Hills	Final Site Drainage	CAPROC 5 items

It was moved by Manager _____ and seconded by Manager _____, to approve the consent agenda as outlined in the above Table of Contents in accordance with RCWD District Engineer’s Findings and Recommendations, dated April 2, 2024.

WATER QUALITY GRANT PROGRAM COST SHARE APPLICATION (MOLLY NELSON)

No.	Applicant	Location	Project Type	Eligible Cost	Pollutant Reduction	Funding Recommendation
A24-01	Mary Coffey	Lino Lakes	Shoreline Stabilization & Restoration	\$6,785.00	Volume: 100% TSS: 100% TP: 100%	25% cost share of \$7,500 not to exceed 50%; or \$7,500 whichever cost is lower
R24-03	Jan Krentz	White Bear Lake	Shoreline Stabilization & Restoration	\$41,173.63	Volume: 67.9% TSS: 99.8% TP: 78.7%	50% cost share of \$7,500 not to exceed 50%; or \$7,500 whichever cost is lower
R24-04	Presbyterian Church of the Way	Shoreview	Raingardens	\$178,259.00	Volume: 63% TSS: 63% TP: 63%	\$20,000.00 cost-share of eligible project costs

OPEN MIC/PUBLIC COMMENT

Any RCWD resident may address the Board in his or her individual capacity, for up to three minutes, on any matter not on the agenda. Speakers are requested to come to the podium, state their name and address for the record. Additional comments may be solicited and accepted in writing. Generally, the Board of Managers will not take official action on items discussed at this time, but may refer the matter to staff for a future report or direct that the matter be scheduled on an upcoming agenda.

ITEMS REQUIRING BOARD ACTION

1. 2023 District Financial Reports and Audit – (Nick Tomczik)
2. Check Register Dated April 10, 2024, in the Amount of \$83,647.20 Prepared by Redpath and Company

ITEMS FOR DISCUSSION AND INFORMATION

1. District Engineers Update and Timeline
2. Administrator Updates
3. Manager’s Update

APPROVAL OF MINUTES: MARCH 27, 2024, REGULAR MEETING

DRAFT

1
2 For Consideration of Approval at the April 10, 2024 Board Meeting.
3 Use these minutes only for reference until that time.
4

REGULAR MEETING OF THE RCWD BOARD OF MANAGERS **Wednesday, March 27, 2024**

Shoreview City Hall Council Chambers
4600 North Victoria Street, Shoreview, Minnesota
and
Meeting also conducted by alternative means
(teleconference or video-teleconference) from remote locations

Minutes

CALL TO ORDER

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6
7 President Michael Bradley called the meeting to order, a quorum being present, at 9:00 a.m.
8

ROLL CALL

9
10 Present: President Michael Bradley, 1st Vice-Pres. John Waller, 2nd Vice-Pres. Steve Wagamon (via
11 electronic means), Secretary Jess Robertson, and Treasurer Marcie Weinandt
12

13 Absent: None
14

15 Staff Present: District Administrator Nick Tomczik, Regulatory Manager Patrick Hughes, Lake and Stream
16 Manager Matt Kocian, and Office Manager Theresa Stasica
17

18 Consultants: District Engineer Chris Otterness from Houston Engineering, Inc. (HEI); District Attorney
19 Louis Smith from Smith Partners (video-conference)
20

21 Visitors via (video-conference): 2nd Vice-Pres. Steve Wagamon; Peter Olson
22

23 President Bradley noted that due to weather conditions, Manager Wagamon was not able to physically
24 make it to the meeting but would be following along on-line, but would not be voting, since he is not
25 present.
26

SETTING OF THE AGENDA

27 ***Motion by Manager Weinandt, seconded by Manager Waller, to approve the agenda as presented.***
28 ***Motion carried 4-0.***
29
30

READING OF THE MINUTES AND THEIR APPROVAL

31 **Minutes of the March 11, 2024, Workshop and March 13, 2024, Board of Managers Regular Meeting.**
32 ***Motion by Manager Robertson, seconded by Manager Waller, to approve the minutes as presented.***
33 ***Motion carried 4-0.***
34
35

36 **CONSENT AGENDA**

37 The following items will be acted upon without discussion in accordance with the staff recommendation and
38 associated documentation unless a Manager or another interested person requests opportunity for discussion:

39 **Table of Contents-Permit Applications Requiring Board Action**

40 No.	Applicant	Location	Plan Type	Recommendation
41 23-010	PGA Investments, LLC	Forest Lake	Final Site Drainage 42 Wetland Alteration	CAPROC 11 items
43 24-004	MVN, LLC	Columbus	Final Site Drainage	CAPROC 8 items
45 24-005	Lariat Companies, Inc.	Lino Lakes	Final Site Drainage	CAPROC 7 items

46
47 ***It was moved by Manager Waller and seconded by Manager Bradley, to approve the consent agenda as***
48 ***outlined in the above Table of Contents in accordance with RCWD District Engineer’s Findings and***
49 ***Recommendations, dated March 19 & 20, 2024.***

51 **PERMIT APPLICATIONS REQUIRING BOARD ACTION**

52 No.	Applicant	Location	Plan Type	Recommendation
53 23-079	Anoka County	Lino Lakes	Final Site Drainage 54 Wetland Alteration 55 Floodplain Alteration	VARIANCE REQUEST CAPROC 12 items

56 Regulatory Manager Hughes gave a brief overview of the variance request from Anoka County Parks for
57 reconstruction of a 7,000-foot-long park roadway and explained that it did not technically meet the
58 District’s definition of a public linear roadway. He stated that they are requesting a variance from Rule C.6(e)
59 to treat 74% of the proposed impervious surface rather than the required 85% due to the length of the
60 roadway and the practical difficulty in raising portions of the roadway to direct surface water because of
61 wetlands and public waters.

62
63 ***It was moved by Manager Robertson and seconded by Manager Weinandt, to Approve the Variance***
64 ***request for variance application 23-079 as outlined in accordance with RCWD District Engineer’s Variance***
65 ***Technical memorandum, dated March 20, 2024. Motion carried 4-0.***

66 ***It was moved by Manager Waller and seconded by Manager Weinandt, to Approve Permit 23-079 as***
67 ***outlined in the RCWD District Engineer’s Findings and Recommendations, dated March 20, 2024.***
68 ***Motion carried 4-0.***

69 **OPEN MIC/PUBLIC COMMENT**

70 None

71

72 **ITEMS REQUIRING BOARD ACTION**

73 **1. Houston Engineering Task Order 2024-002 - 2024 Rule Revisions Technical Support**

74 Regulatory Manager Hughes stated that at the recent Workshop meeting, staff had given a
75 presentation summarizing the goals of a rule revision, the success of the rule revision that was done
76 in 2020, and a sample of what they will be reviewing and proposing. He explained that this Task
77 Order is for assistance in the rule revision process from Houston Engineering including assessment
78 of potential changes, draft rule language, guidance documents, and implementation.

79
80 Manager Weinandt asked if what is being proposed would have an effect on any of the CAPROC and
81 variance items that they had just approved.

82
83 Regulatory Manager Hughes stated that there is currently a list of about 30 to 40 items that they
84 want to take a look at and one of them is the definition of a public linear project.

85
86 Manager Waller noted that at the workshop he noted that he was concerned with the extent of the
87 rules and the possibility of having them be a bit more brief or minimized and allow the cities to take
88 over those situations. He explained that this thought process was that the resources the District
89 expends for rules could be channeled more towards the maintenance of the stormwater conveyance
90 system which is the District's primary purpose.

91
92 President Bradley noted that this opinion may not be held by the rest of the Board. He asked what
93 the District would do to involve their partners, such as the cities that are affected by the rules.

94
95 District Administrator Tomczik explained that staff has a number of engagements with city staff
96 regarding the rules and will continue gathering input and materials from those avenues. He noted
97 that there would also be the public comment period where further comments can be heard.

98
99 Regulatory Manager Hughes stated that they are also considering an early comment period this time
100 around which would begin in a few weeks so it could also be brought up during the city/county
101 partner meeting. He stated that would mean that they could get early feedback before they even
102 draft any new language for the rules.

103
104 Manager Waller read aloud an example of one of the rules that he feels could be simplified and
105 should be the cities focus because it did not fall within the bounds of the District's primary focus,
106 related to disturbance and the differing requirements from the District as compared to the State.

107
108 District Administrator Tomczik referenced the Watershed Management Plan and noted that the
109 District's rule for erosion control is 10,000 sq. ft. to prevent sediment from entering the surface
110 waters. He stated that the District has expended large amounts of money to excavate sediment,
111 for example the Long Lake Sediment Basin, so the rule is both prevention and correction of past
112 practices.

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President Bradley stated that it sounds as though he is implying that if the District changes it, it may have a negative consequence on the ditches.

District Administrator Tomczik confirmed that is the District’s approach, to date, in order to prevent erosion and sedimentation from occurring.

Manager Waller stated that he felt that rule really applies to the cities and they are the ones in charge of that. He stated that he was not certain that all of the rules have been effective, if the District is going to contain the sediment away from the stormwater system.

District Administrator Tomczik noted that the District’s governance is to address the surface waters and they have developed the ‘three-legged stool’ with the Watershed Management Plan and the rules are a major component of addressing sedimentation. He stated that the District sets the standard by which work is undertaken to achieve those goals/rules. The municipalities have the opportunity, within the Watershed Management Plan, to take up that regulatory effort on their own.

Manager Waller stated that the Watershed Management Plan is a flexible document and it can change.

Manager Robertson stated that she does not have a problem with rule and regulatory revisions, but her fundamental philosophy on rules is that she does not like them because in most cases they are one size fits all. She stated that because of that it does not always allow the District the flexibility to be a good partner. She noted that rules should be a tool and asked that through this process they find an undertone of flexibility even though there will be certain instances where there needs to be a hard ‘yes’ or ‘no’. She noted that she liked structure, but not rules.

Manager Waller called the question.

Motion by Manager Waller, seconded by Manager Bradley, to authorize the Board President to execute the HEI Task Order 2024-002 for technical support in administering the 2024 rule and regulatory program revision in an amount not to exceed \$36,000. Motion carried 4-0.

2. Centerville Lake Alum Project – Release Request for Quotes

Lake and Stream Manager Kocian gave a presentation regarding the grant the District was awarded from Clean Water Funds to complete the Centerville Lake Alum Project. He reminded them that the District had hired Barr Engineering to act as project engineer for this project. He outlined the proposed timeline and explained that they were moving through this quickly due to the grant window. He noted that Barr had developed project specifications and were preparing to release a Request for Quotes (RFQ) for alum applicator services. He reviewed some of the key components

154 of the project that would be going on as part of the RFQ process and explained that they were
155 proposing to do the first alum application in May of 2024. All of the areas deeper than 10 feet would
156 receive alum at the same dosage. He reviewed the primary access route, staging area, and barge
157 launch area, as well as alternate locations. He reviewed details from the cost estimate to mobilize
158 and apply the alum and the amount the District had budgeted for this work, including a 5%
159 contingency. He briefly reviewed the draft specifications for the RFQ and alum applicator
160 qualifications.

161
162 ***Motion by Manager Bradley, seconded by Manager Weinandt, to direct Barr, on advice of counsel,***
163 ***to release the Request for Quotes for the Centerville Lake Alum Project.***
164

165 Manager Waller stated that the phrase Lake and Stream Manager Kocian had used in his
166 presentation was that the specification for the alum treatment are to be ‘food quality’.

167
168 Lake and Stream Manager Kocian clarified that he had not lifted that directly from the specifications
169 but has heard it referred to that in the past. He stated that the specifications require that the alum
170 ‘must meet the American Waterworks Standards for Aluminum Sulfate Application’.

171
172 Manager Waller stated that he is not always a big fan of chemical treatments, but when the words
173 used are ‘food quality’ it tells him that it will be a dosage that is safe and he just wanted to emphasize
174 that point.

175
176 Manager Weinandt stated that she wanted to highlight the fact that this project is a direct result of
177 a competitive Clean Water Funds grant which is in addition to the Watershed Based Implementation
178 Funding that the Clean Water Council/BWSR appropriates to each watershed. She commended
179 Lake and Stream Manager Kocian and other staff members for working on this grant. She noted that
180 there will be a public meeting on this on April 11, 2024.

181
182 ***Motion carried 4-0.***
183

184 Lake and Stream Manager Kocian stated that notice of the public meeting had been mailed out to
185 all residents of the lake and it is also being promoted on District social media, so they are hoping
186 for a good turnout.

187
188 **3. Check Register Dated March 27, 2024, in the Amount of \$326,434.98 and March Interim Financial**
189 **Statements Prepared by Redpath and Company**

190 Manager Weinandt stated she had reviewed the check register and March Interim Financial
191 Statements.

192 ***Motion by Manager Weinandt, seconded by Manager Bradley, to approve check register dated***
193 ***March 27, 2024, in the Amount of \$326,434.98 and March Interim Financial Statements Prepared***
194 ***by Redpath and Company. Motion carried 4-0.***

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ITEMS FOR DISCUSSION AND INFORMATION

1. Staff Reports

Manager Weinandt noted that she had seen the Iron Enhanced Sand Filters (IESF) mentioned in a few of the staff reports and asked how they were doing.

District Administrator Tomczik explained that there are 3 IESF in the District, one in cooperation with the City of Roseville. He noted that for the one in White Bear Lake Township they will be looking to install pumps and bring them up online for the season, the Roseville IESF had a cracked pipe, and the one at Hanson Park as well to be up on line as well as undergoing usual maintenance items.

Manager Weinandt stated that this reinforces that the District facilities need continual inspection and maintenance.

2. April 2024 Calendar

District Administrator Tomczik highlighted the upcoming meetings and noted that he would be gone on April 8, 2024, for the Board Workshop meeting and planned to have Lake and Stream Manager Kocian cover that meeting in his absence.

President Bradley noted that he would be absent for the April 24, 2024, Board meeting.

3. Administrator Updates

District Administrator Tomczik updated the Board on the Priebe Lake Outlet Project (PLOP) and Halls Marsh. He explained that staff had met with Birchwood Village representatives and had a good discussion with them and reviewed the District operations of maintenance of the system and how important it is that it be a coordinated effort. He stated that they covered the resource elements that Birchwood Village has an interest in at Halls Marsh and how the District may work with them. He stated that the Board directed exploration of Alternative 4 for the ACD 10-22-32 project and explained that each component of this alternative had independent utility and the Pine Street culvert would be their first work being the downstream section. He noted that landowners have expressed interest in that work and will continue to move this forward and would come back to the Board with a Wetland Conservation Act replacement plan and so will be ready to complete that work when a contractor is available. He explained that discussions are continuing with the DNR regarding their criteria in determination of what constitutes an 'impact' in its public waters. He noted that the District is continuing to move ahead in filling its open positions. He stated that the District had received a petition regarding RCD 2,3,5,/135W mitigation project and noted the legislative funding efforts and referenced SF #4337 and HF #4944. He stated that he will give a short presentation at the Capital Investment Committee on April 3, 2024, at 1:00 p.m. He noted that the time will be very limited, including time for questions.

Manager Weinandt asked where things stood with the Ramsey County border revision.

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District Administrator Tomczik stated that things continue with the Ramsey County border and explained that, at this point, they have solidified the mapping and packet of information. He stated that they will ask each of the communities to prepare and submit to the District its consensus with the proposed boundary and are currently working to get those letters back from the cities.

District Engineer Otterness noted that they did not have a specific timeline for getting the letters back. He stated that ultimately the District cannot move forward until they get the concurrence from the cities and the adjoining watershed management organizations.

4. Managers Update

Manager Waller attended the Watershed meeting last week and felt it was a good meeting and noted that he believes that both entities came away feeling like they were on the same team. He noted that there is a study being done at the University of Minnesota regarding wetlands and how they function, so he thinks there is an opportunity to find out a bit more information and perhaps participate in this type of study.

Manager Weinandt stated that there will be an audit meeting on April 2, 2024, to go review the draft audit.

ADJOURNMENT

Motion by Manager Robertson, seconded by Manager Waller, to adjourn the meeting at 9:50 a.m.

Motion carried 4-0.

CONSENT AGENDA

The following items will be acted upon without discussion in accordance with the staff recommendation and associated documentation unless a Manager or another interested person requests opportunity for discussion:

Table of Contents-Permit Applications Requiring Board Action

No.	Applicant	Location	Plan Type	Recommendation
18-051	Richard DeFoe	Centerville	Final Site Drainage Plan	Post-Issued Amended CAPROC 2 items
24-010	Capital Trust Development, LLC	Blaine	Final Site Drainage Land Development Floodplain Alteration	CAPROC 11 items
24-012	CS Adren Hills, LLC	Arden Hills	Final Site Drainage	CAPROC 5 items

It was moved by Manager _____ and seconded by Manager _____, to approve the consent agenda as outlined in the above Table of Contents in accordance with RCWD District Engineer's Findings and Recommendations, dated April 2, 2024.

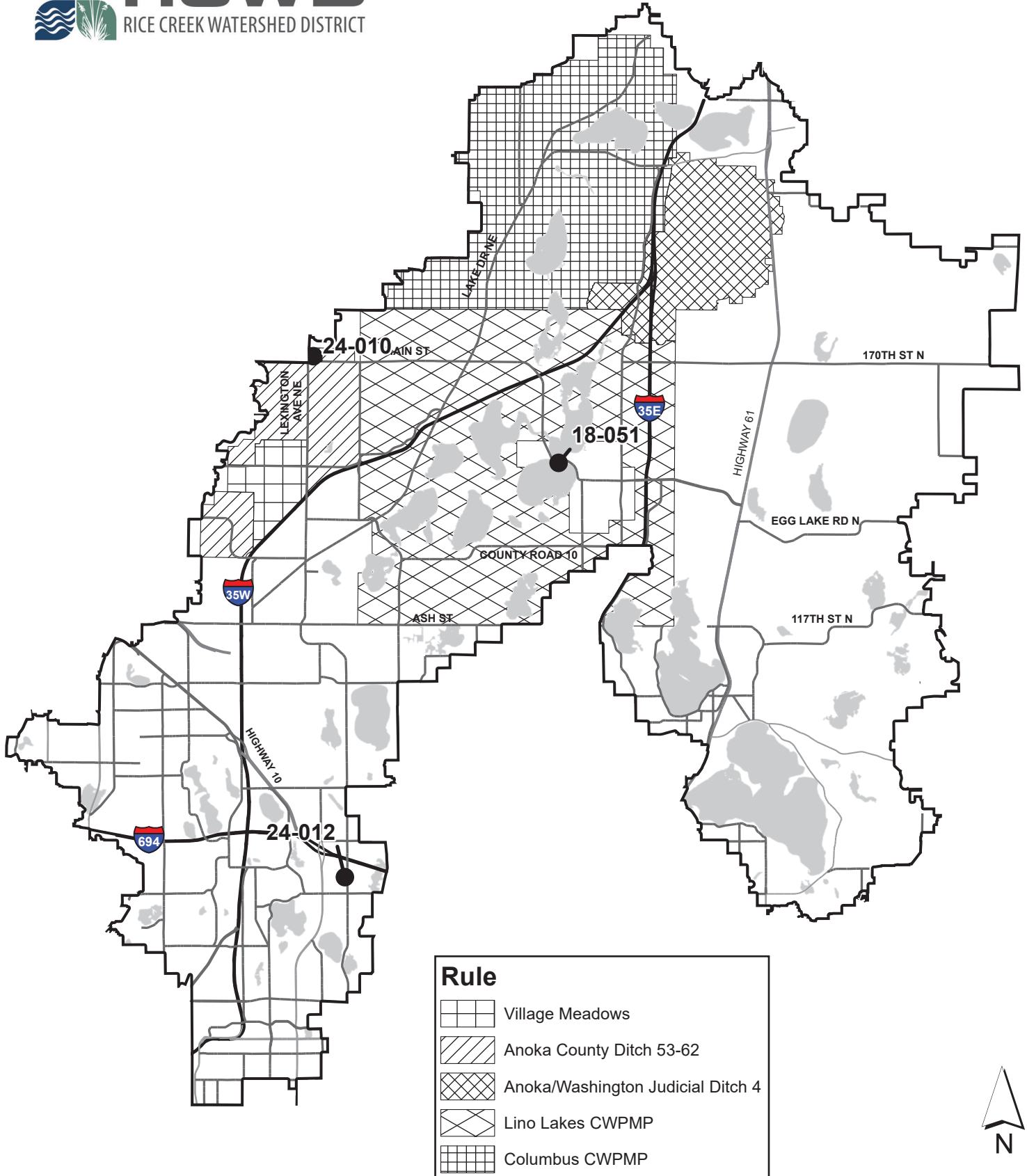
**RICE CREEK WATERSHED DISTRICT
CONSENT AGENDA**

April 10, 2024

It was moved by _____ and seconded by _____ to Approve, Conditionally Approve Pending Receipt Of Changes, or Deny, the Permit Application noted in the following Table of Contents, in accordance with the District Engineer’s Findings and Recommendations, as contained in the Engineer’s Findings and Recommendations, as contained in the Engineer’s Reports dated April 2, 2024.

TABLE OF CONTENTS

Permit Application Number	Applicant	Page	Recommendation
	Permit Location Map	13	
18-051	Richard DeFoe	14	Post-Issued Amended CAPROC 2 items
24-010	Capital Trust Development, LLC	20	CAPROC 11 items
24-012	CS Arden Hills, LLC	27	CAPROC 5 items



Permit Application Number:

18-051

Permit Applicant Name:

Bay View Villas

Applicant:

Richard DeFoe
7265 Main Street
Centerville, MN 55025
Ph: 651-231-0334
ride1405@hotmail.com

Consultant:

Adam Ginkel
Plowe Engineering, Inc.
6776 Lake Drive
Lino Lakes, MN 55014
Ph: 651-361-8234
Fx: 651-361-8701
adam@plow.com

Project Name: Bay View Villas

Purpose: FSD – Final Site Drainage

Site Size: 2 parcels totaling 7.3± acres/ 5.8± acres of disturbed area; existing and proposed impervious areas are 1.24± acres and 2.74 ± acres, respectively

Location: 7281 and 7265 Main St, Centerville

T-R-S: SE ¼, Section 15, T31N, R22W

District Rule: C, D, E

Recommendations: Post-Issued Amended CAPROC

It is recommended that this Permit Application be given Conditional Approval Pending Receipt of Changes (CAPROC) and outstanding items related to the following items:

Amendment

This permit application was originally granted conditional approval on 06-27-2018 and the permit was issued on 10-10-2018. During regular permit inspection it was identified that riprap had been placed within wetland on 6 lots. The applicant shared a landscape plan that had been approved by the City of Centerville which ultimately showed riprap on 8 lots. The landscape plan was created after the RCWD permit had been issued and staff had not seen or reviewed the plan. Staff communicated to the applicant that if the riprap were to remain in place, they would need to demonstrate compliance with WCA. The applicant submitted an after-the-fact replacement on 01-25-2024. Staff find that the proposed modifications constitute a substantial change and require action by the Board. All new text has been italicized. For readability, the previously addressed conditional approval items have been deleted.

Rule F – Wetland Alteration

- 1. Applicant must provide a "Standard Credit Withdrawal Form", which is signed by the bank user and the bank seller.*
- 2. Applicant must provide proof of BWSR debiting wetland bank for the correct amount and type of wetland credit.*

Stipulations: The permit will be issued with the following stipulations as conditions of the permit. By accepting the permit, applicant agrees to these stipulations:

1. An as-built survey of all stormwater BMPs (ponds, rain gardens, trenches, swales, etc.) is to be submitted to the District for verification of compliance with the approved plans before return of the surety.
2. Applicant must provide an as-built survey of the flood plain mitigation area to the District for verification of compliance with the approved plans.

Exhibits:

1. *Response to TEP comments, dated and received 04-02-2024.*
2. *TEP comments, dated and received 03-12-2024.*
3. *DNR comment on OHW, dated and received 02-20-2024.*
4. *After-the-fact wetland replacement plan, dated January 2024 and received 01-25-2024.*
5. *As-built survey, dated 07-20-2020 and received 07-21-2020.*
6. *Shoreline & common dock landscape plan, dated 04-24-2019 and received 06-15-2020.*
7. *Updated plan set (12 pages), dated 08-21-2018 and received 09-06-2018*
8. Plan set containing 10 sheets dated 5-4-2018 and received 5-18-2018.
9. Permit application, dated 5-8-2018 and received 5-18-2018.
10. Stormwater Calculations, dated 5-4-2018 and received 5-18-2018, containing narrative, drainage maps, HydroCAD report for the 2-year, 10-year, and 100-year rainfall events for proposed and existing conditions.
11. Soils report, dated 2-9-2016 and received 5-18-2018.
12. Revised HydroCAD report, dated and received 6-8-2018.
13. Review File 15-221R.

Findings:

1. Description – The project proposes a 19 lot residential subdivision on 2 existing parcels totaling 7.3± acres in the City of Centerville. 1.24± acres of impervious surface were accounted for under existing conditions consisting of an existing house that will remain and the remnants of an old water works site that will be removed. The project will add 1.5± acres of impervious surface to the site, for a total post-developed impervious area of 2.74± acres, and will disturb 5.8 acres overall. Stormwater on site either drains to an onsite stormwater pond that drains through City stormsewer to Peltier Lake, or is back roof drainage through grassed yards to Centerville Lake, both of which are resources of concern. The OHW of Centerville Lake is 885.16. The applicant has submitted a \$2,350 application fee, which corresponds to 1-2.5 acres of new/redeveloped impervious surface, 2.5-10 acres of land disturbance, and floodplain alteration. The District Engineer concurs with this amount.

2. Stormwater – The applicant is proposing the BMP as described below for the project:

Proposed BMP Description	Location	Volume Required	Volume provided
NURP Pond	Northern property line	28,215± cubic feet below the outlet	30,830± cubic feet below the outlet

Soils on site are primarily HSG C/D soils consisting of clay sand and sandy lean clay. Thus, infiltration is not considered feasible and a NURP Stormwater Pond is acceptable to meet the water quality requirement. Per Rule C.6(c)(1), the Water Quality requirement is 2.5-inches over the drainage area of the pond. For this project the contributing drainage area is 6.1± acres with a NURP volume requirement of 28,215± cubic feet. The project treats approximately 86% of the impervious area. The remaining 14% is composed of rear roofs that drain over back yards before discharging to Centerville Lake. The impervious flow paths are less than the length of the pervious flow paths and the pervious surface is vegetated with an average slope less than 5%. The rear roofs are therefore effectively treated per C.6(f). The applicant has met all the Water Quality requirements of Rule C.6 and the design criteria of Rule C.9(d). Free board requirements are met on site and the project is compliant with Rule C(g).

Drainage Area	2-year (cfs)		10-year (cfs)		100-year (cfs)	
	Existing	Proposed	Existing	Proposed	Existing	Proposed
To Main Street	5.79	1.65	12.35	2.56	27.94	10.5
To Centerville Lake	4.69	5.91	9.16	11.65	19.51	24.84
Totals	10.2	6.99	21.0	13.23	46.3	27.95

The project is not located within the Flood Management Zone. The submitted information indicates that the project does not increase peak runoff rates in aggregate. Main Street drainage area flows to Peltier Lake which equalizes with Centerville Lake, thus the slight increase in discharge directly to Centerville Lake is not expected to cause an adverse impact. Additionally, the applicant is unable to route stormwater from the rear of the lot to onsite BMPs and the time of the peak discharge from the rear of the lot to the lake is earlier than the time of peak in WSEL of the lake due to regional drainage. The project is therefore compliant with Rule C.7.

3. Wetlands – A wetland delineation for the project site was submitted under Review File 15-211R. The delineation was approved on 5-19-2016 and remains valid. ~~The current project does not propose any impacts to the wetlands.~~

The RCWD permit was originally issued on 10-10-2018 and did not include wetland impacts. After the RCWD permit was issued and during construction the City of Centerville approved a landscape plan that included riprap placement on 8 lots. RCWD, the WCA TEP, DNR, and City of Centerville met onsite on 07-21-2020 to review the site condition. The TEP identified the need for an after-the-fact replacement plan application if the riprap was to remain in place. A wetland replacement plan was submitted, after some delay, on 01-25-2024. The application was noticed to the TEP on 01-29-2024 and the comment period closed on 02-21-2024. The application included the landscape plan and a partial as-built survey of the riprap placement to quantify the wetland impact as 929 ft². The applicant asserted that the OHW of Centerville Lake was not established consistent with Minnesota State Statute. The DNR commented on 02-20-2024 that the applicant's assertion is inaccurate and the OHW was properly established and affirmed the validity of WCA jurisdiction. The TEP reviewed the impact closely and found that there is more impact than suggested. The application incorrectly identified the permanent wetland impact as the riprap placement between the lake water level and the wetland boundary whereas it needs to be between the OHW and the wetland boundary. The applicant provided a response to comments on 04-02-2024 with an updated permanent wetland impact amount of 1,776 ft².

The applicant has provided an alternatives analysis, including discussion of impact avoidance and minimization. Applicant has provided a no impact alternative, a retaining wall alternative, and an alternative where the riprap is removed. The developer no longer owns the lots which presents a practical challenge for any alternative rather than leaving the riprap in place. The applicant has reasonably avoided and minimized wetland impacts to the extent possible. The applicant has addressed all comments and the TEP concurs that WCA impact sequencing is met. Per WCA 8420.0900 Subpart 6 for after-the-fact replacement, the local government unit must require the landowner or responsible party to replace the impacted wetland at a ratio twice the replacement ratio otherwise required unless the local government unit and enforcement authority concur that a less ratio is acceptable. The issue was resolved at the local level without the enforcement authority and the TEP is in agreement that the developer was simply trying to meet all local agency requirements and did not maliciously intend to impact the resource. The TEP is thus supportive of a 2:1 replacement ratio rather than the 8420.0900 augmentation of 4:1.

Impact/Mitigation Table

Wetland Name (Location)	Impact Amount	Replacement Ratio	Required
Wetland	1,776 ft ²	2:1	0.0815 acres

Wetland replacement will occur via wetland bank account #1722, in the amount of 0.0815 acres. The wetland bank is within the same major watershed and BSA as the project location. The applicant must provide the final BWSR withdrawal transaction form and demonstrate final withdrawal from the BWSR bank.

4. Floodplain –Centerville Lake has a 100-year flood elevation of 887.9 (NAVD 88). The applicant is proposing 535 CY of fill within the floodplain to allow the construction of the proposed homes. The applicant is proposing 550 CY of floodplain mitigation on the west side of the property. The propose project is compliant with Rule E.
5. Erosion Control – Proposed erosion control methods include silt fence, rock construction entrances, inlet protection and rip rap. An NPDES permit is required for the project. A SWPPP was provided on plan sheets C5.1 and C5.2. The information listed under the Erosion and Sedimentation Control Recommendations needs to be submitted. Otherwise, the project complies with RCWD Rule D requirements.
6. Drainage Systems – There are no drainage systems on or adjacent to the property.
7. Documenting Easements and Maintenance Obligations – Applicant must meet the easement and maintenance obligations per Recommendations 3 and 4. Applicant must provide a draft maintenance declaration for approval, and a receipt showing recordation of the approved maintenance declaration and the drainage and flowage easements (if required).
8. Previous Permit Information – Previous permits 99-151 and 17-069 are associate with this site.

Nick Arnt
 Arnt Construction Company
 narnt@arntco.com
 651-426-1296

I hereby certify that this plan, specification or report was prepared by me or by direct supervision.



Patrick Hughes, Regulatory Manager



- | | | | |
|--|---|---|--|
|  District Boundary |  Public Ditch - Open Channel |  Public Ditch - Municipal |  Private Ditch |
|  Project Location |  Public Ditch - Stormsewer |  Public Ditch - Tile |  Private Natural Waterway |
|  Public Waterway | | | |

Legend





WORKING DOCUMENT: This Engineer's report is a draft or working document of RCWD staff and does not necessarily reflect action by the RCWD Board of Managers.

Permit Application Number:

24-010

Permit Application Name:

Crispin Cove

Applicant/Landowner:

Capital Trust Development, LLC
Attn: Randy Bromley
17746 Old Excelsior Blvd
Minnetonka, MN 55345
Ph: 763-350-7282
rbromleymn@aol.com

Attn: Steven Arhip
4255 125th Avenue NE
Blaine, MN 55449
steve15joseph27@gmail.com

Permit Contact:

Carlson McCain
Attn: Aaron Briski
3890 Pheasant Ridge Dr NE STE 100
Blaine, MN 55449
Ph: 763-489-7940
abriski@carlsonmccain.com

Project Name: Crispin Cove

Purpose: FSD – Final Site Drainage, LD – Land Development, FA – Floodplain Alteration; Construct 40 single-family homes and corresponding street and utilities

Site Size: 20.8± acre parcel / 13.0 ± acres of disturbed area; existing and proposed impervious areas are 1.57 ± acres and 4.21 ± acres, respectively

Location: NE quadrant of the intersection of Lexington Ave and 125th Ave, Blaine

T-R-S: SW ¼, Section 1, T31N, R23W

District Rule: C, D, E, I

Recommendation: CAPROC

It is recommended that this Permit Application be given Conditional Approval Pending Receipt of Changes (CAPROC) and outstanding items related to the following items.

Conditions to be Met Before Permit Issuance:

Rule D – Erosion and Sediment Control

1. Submit the following information per Rule D.4:
 - (b) Tabulation of the construction implementation schedule.
 - (c) Name, address and phone number of party responsible for maintenance of all erosion and sediment control measures.
 - (f) Clear identification of all permanent erosion control measures and their locations. Ensure all EOFs and the pond outlet is adequately stabilized.
 - (h) Provide documentation that an NPDES Permit has been applied for and submitted to the Minnesota Pollution Control Agency (MPCA).
 - (i) A Storm Water Pollution Prevention Plan for projects that require an NPDES Permit.

Rule F – Wetland Alteration

2. As a condition of permit issuance under Rule F.6(e)(9), a property owner must file on the deed a declaration, in a form approved by the District, establishing a vegetated buffer area adjacent to the delineated wetland edge within the final WMC and other wetland buffers approved as part of a permit under this Rule. A draft must be submitted for review prior to recordation.
3. The property owner must convey to the District and record or register, in a form acceptable to the District, a perpetual, assignable easement over the WMC.
4. The applicant must provide a buffer signage plan including proposed signage and placement location for District consideration.

Rule I – Drainage Systems

5. Applicant must provide a 50-foot easement centered on the ditch specifying and encompassing a District right of maintenance access for the public drainage system.
6. The applicant must submit a copy of the final dewatering plan if the discharge is within 200-feet of the public drainage system.

Administrative

7. Email one final, signed full-sized pdf of the construction plan set. Include a list of changes that have been made since approval by the RCWD Board. Final plans must include the following:
 - Applicant to label EOF of the infiltration basin 250
 - The full extent of ACD 53-62 Branch 1 must be shown on the plans
8. Submit a copy of the recorded plat or easements establishing drainage or flowage over stormwater management facilities, stormwater conveyances, ponds, wetlands, on-site floodplain up to the 100-year flood elevation, or any other hydrologic feature (if easements are required by the City of Blaine).
9. The applicant must submit a Draft Declaration for Maintenance of Stormwater Management Facilities acceptable to the District for proposed onsite stormwater management and pretreatment features.
10. The applicant must provide an attested copy of any and all signed and notarized legal document(s) from the County Recorder. Applicant may wish to contact the County Recorder to determine recordation requirements prior to recordation.
11. The applicant must submit a cash surety of \$43,400 along with an original executed escrow agreement acceptable to the District. If the applicant desires an original copy for their records, then two original signed escrow agreements should be submitted. The applicant must provide the first \$5000 in the form of a check and has the option of providing the remainder of the surety amount in the form of a check or a Performance Bond or Letter of Credit. The surety is based on \$6,250 for 13 acres of disturbance, \$16,900 for 33,803 CF of storm water treatment, and \$20,250 for 2,700 CY of floodplain mitigation.

Stipulations: The permit will be issued with the following stipulations as conditions of the permit. By accepting the permit, applicant agrees to these stipulations:

1. Provide an as-built survey of all stormwater BMPs (ponds, rain gardens, trenches, swales, etc.) to the District for verification of compliance with the approved plans before return of the surety.
2. Provide an as-built survey and computation of the floodplain fill and mitigation storage areas and volume for verification of compliance with the approved plans before return of the surety.

3. Installation of permanent, freestanding markers at development side edge of buffer, wetland or otherwise, with a design and text approved by District staff in writing and in compliance with the approved plans

Exhibits:

1. Revised plan set containing 11 sheets dated 3-1-2024 and received 3-22-2024.
2. Permit application (Steve Arhip), dated 2-29-2024 and received 3-1-2024.
3. Permit application (Capital Trust Development, LLC) dated and received 3-1-2024.
4. Revised Stormwater Calculations (Rev 2.0), dated and received 3-26-2024, containing narrative, drainage maps, HydroCAD report for the 2-year, 10-year, and 100-year rainfall events for proposed and existing conditions, geotechnical report (dated 2-22-2022), abridged Lexington Woods Stormwater Report (dated 2-24-2021).
5. Revised Stormwater Calculations (Rev 1.0), dated and received 3-22-2024, containing narrative, drainage maps, HydroCAD report for the 2-year, 10-year, and 100-year rainfall events for proposed and existing conditions, geotechnical report (dated 2-22-2022), abridged Lexington Woods Stormwater Report (dated 2-24-2021).
6. Stormwater Calculations, dated and received 3-1-2024, containing narrative, drainage maps, HydroCAD report for the 2-year, 10-year, and 100-year rainfall events for proposed and existing conditions, geotechnical report (dated 2-22-2022).
7. Revised Floodplain Exhibit revision date 3-1-2024 and received 3-22-2024.
8. Floodplain Exhibit save date 3-22-2024, received 3-1-2024.
9. Letter from the City of Blaine, dated and received 3-22-2024.
10. Wetland delineation file 22-149R

Findings:

1. Description – The project proposes to construct 40 new single-family homes with corresponding street and utilities on a 20.8± acre parcel located in Blaine. The project will demolish an existing house and drive totaling 1.57± acres. The post-developed impervious area for the project is 4.21± acres with 13.0± acres of disturbance overall. The majority of the site flows to the proposed NURP pond and two infiltration basins, then drains east to the wetland. A small portion drains north to the existing Lexington Woods development and the east to the wetland. The wetland drains to ACD 53-62 and then to Golden Lake, the Resource of Concern. The applicant has submitted a \$3,000 application fee for a Rule C permit creating less than 5 acres of new and/or reconstructed impervious surface.

2. Stormwater – The applicant is using the BMPs as described below for the project:

BMP Description	Location	NURP requirement	Volume provided	EOF
Proposed NURP Pond (P200)	southeast side of development	0.581 acre-feet	4.344± acre-feet	900.5
Proposed Infiltration Basin (210)	west of P200	Rain guardian	0.08 acre-feet	904.7
Proposed Infiltration Basin (250)	north of P200	Rain guardian	0.115 acre-feet	904±*
Proposed Borrow Area (B100)	northeast side of development	Rate Control Only		
Existing Lexington Woods Pond	Offsite to the north	Rate Control Only		

* Applicant to label on final plans

Soils on site are primarily HSG A and B consisting of poorly graded sand (SP) and silty sands (SM). Infiltration is limited to areas where 3 feet of separation of seasonal high water can be maintained. The applicant has maximized infiltration and the NURP pond is acceptable to meet the remainder of water quality requirement. Per Rule C.6(c)(1), the Water Quality requirement is 2.2-inches over the new/reconstructed area (4.21± acres), however NURP sizing criteria governs.

Adequate pre-treatment has been provided. Drawdown is expected within 48-hours using an appropriate rate of 0.45 inches per hour. The seasonal high water table is estimated at elevation 898.0, which provides a minimum of three feet of separation from the bottom of the proposed infiltration basins at 902.0. The project is not located within a DWSM area. The pond sizing, and outlets and overflows are consistent with the design criteria of Rule C.9(d). The applicant has treated 90% of the project area. Additional TSS removal is not practicable. The applicant has met all the Water Quality requirements of Rule C.6 and the design criteria of Rule C.9(a) and (d).

Point of Discharge	2-year (cfs)		10-year (cfs)		100-year (cfs)	
	Existing	Proposed	Existing	Proposed	Existing	Proposed
Wetland	5.3	2.4	12.8	5.1	36.3	13.9

The project is not located within the Flood Management Zone. Some rate control is provided by the Lexington Woods pond. The applicant has received permission from the City of Blaine which is the maintenance provider for the pond. Additionally, Blaine has indicated that the storm sewer has adequate capacity. The applicant has complied with the rate control requirements of Rule C.7.

The wetland on site is classified as highly susceptible and meets the bounce and inundation requirements of Rule C.8.

The applicant has complied with the freeboard requirements of Rule C.9(g).

3. Wetlands – Wetlands were delineated under review file 22-149R with boundary decision, which remains valid, issued on 8-2-2022. The project will not impact any wetlands.

The project area is located within the Anoka County 53-62 CWPMP boundary and is subject to subject to WMC requirements through C.10(d). The project does not include wetland impacts; therefore, the applicant may accept the Preliminary WMC boundary as made more precise by the use of landscape-scale delineation methods per F.6(b)(2)(iii).

The property owner must file on the deed a declaration in a form approved by the District establishing a vegetated buffer area adjacent to the delineated wetland edge within the final WMC and other wetland buffers approved as part of a permit under this Rule. The declaration must state that on further subdivision of the property, each subdivided lot of record shall meet the monumentation requirement of Section 6(e)(8). On public land or right-of-way, in place of a recorded declaration, the public owner may execute a written maintenance agreement with the District. The agreement will state that if the land containing the buffer area is conveyed to a private party, the seller must file on the deed a declaration for maintenance in a form approved by the District.

The property owner must convey to the District and record or register, in a form acceptable to the District, a perpetual, assignable easement granting the District the authority to monitor, modify and maintain hydrologic and vegetative conditions within the WMC wetland and buffer adjacent to WMC wetland, including the authority to install and maintain structural elements within those areas and reasonable access to those areas to perform authorized activities, per Rule F.6(d)(f). The WMC shall be identified and delineated as part of the recorded easement.

4. Floodplain – The regulatory floodplain is at an elevation of 901.5. The applicant has filled 2,700 CY and provided 2,725 CY of mitigation. The project is compliant with Rule E.
5. Erosion Control – Proposed erosion control methods include silt fence, rock construction entrances, inlet protection and rip rap. The project disturbs more than 1 acre; an NPDES permit is required. The information listed under the Rule D – Erosion and Sediment Control section above must be submitted. Otherwise, the project complies with RCWD Rule D requirements. The project does not flow to a nutrient impaired water (within 1 mile).
6. Regional Conveyances – Rule G is not applicable.
7. Public Drainage Systems – Anoka County Ditch 53-62 Branch 1 flows across the property. The applicant is not proposing impacts to the public drainage system but must provide the required easement. The applicant must show the full extent of the ditch which extends to 125th Avenue. The applicant must submit a dewatering plan if the discharge is within 200-feet of the public drainage system.
8. Documenting Easements and Maintenance Obligations – Applicant must provide a draft maintenance declaration for approval, and a receipt showing recordation of the approved maintenance declaration and the drainage and flowage easements (if required).
9. Previous Permit Information – wetland delineation 22-149R and preapplication 24-028R

I assisted in the preparation of this report under the supervision of the District Engineer.

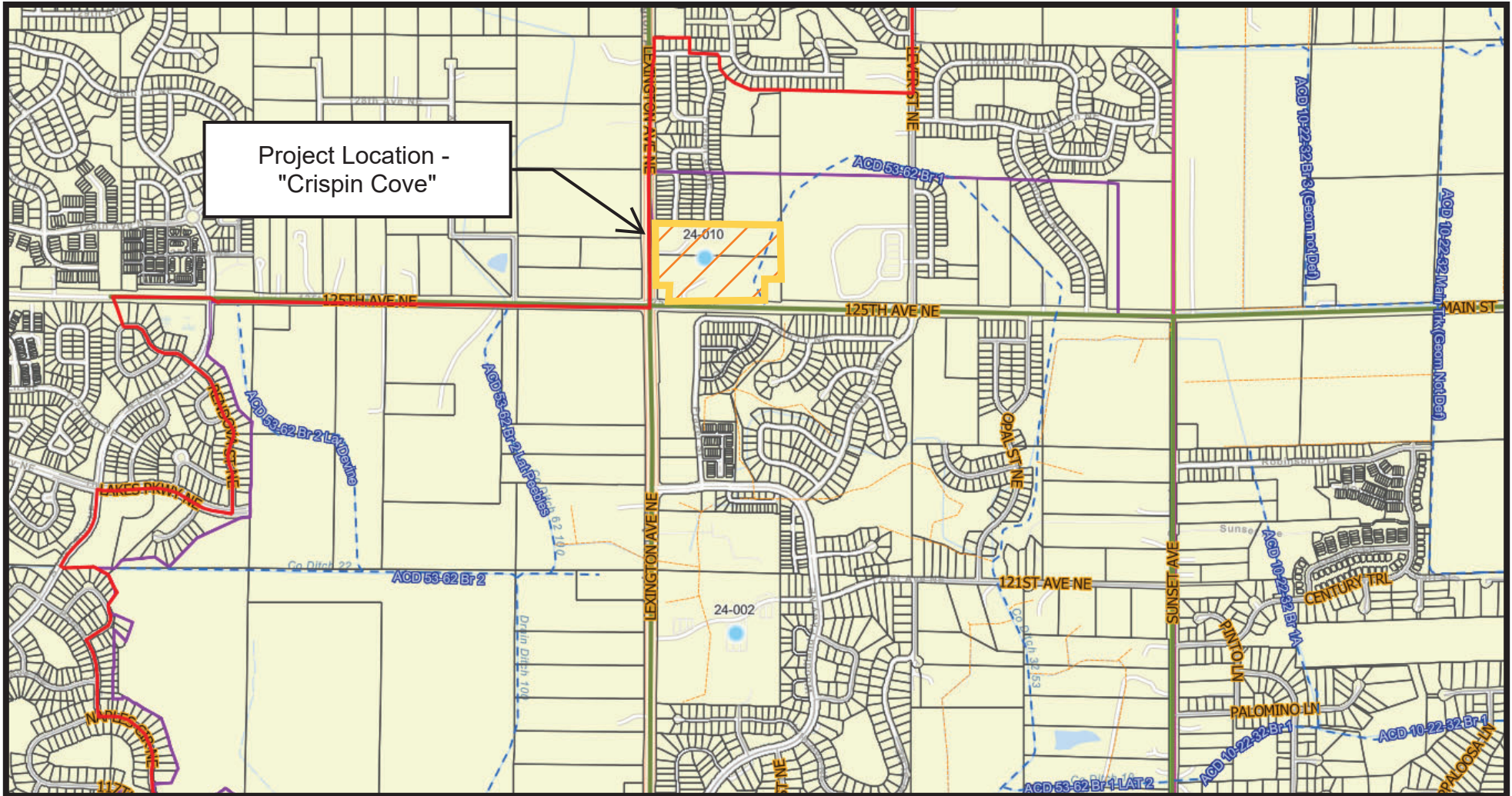
 for 04/02/2024

Rachel Glatt, EIT

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly Registered Professional Engineer under the laws of the state of Minnesota.

 04/02/2024

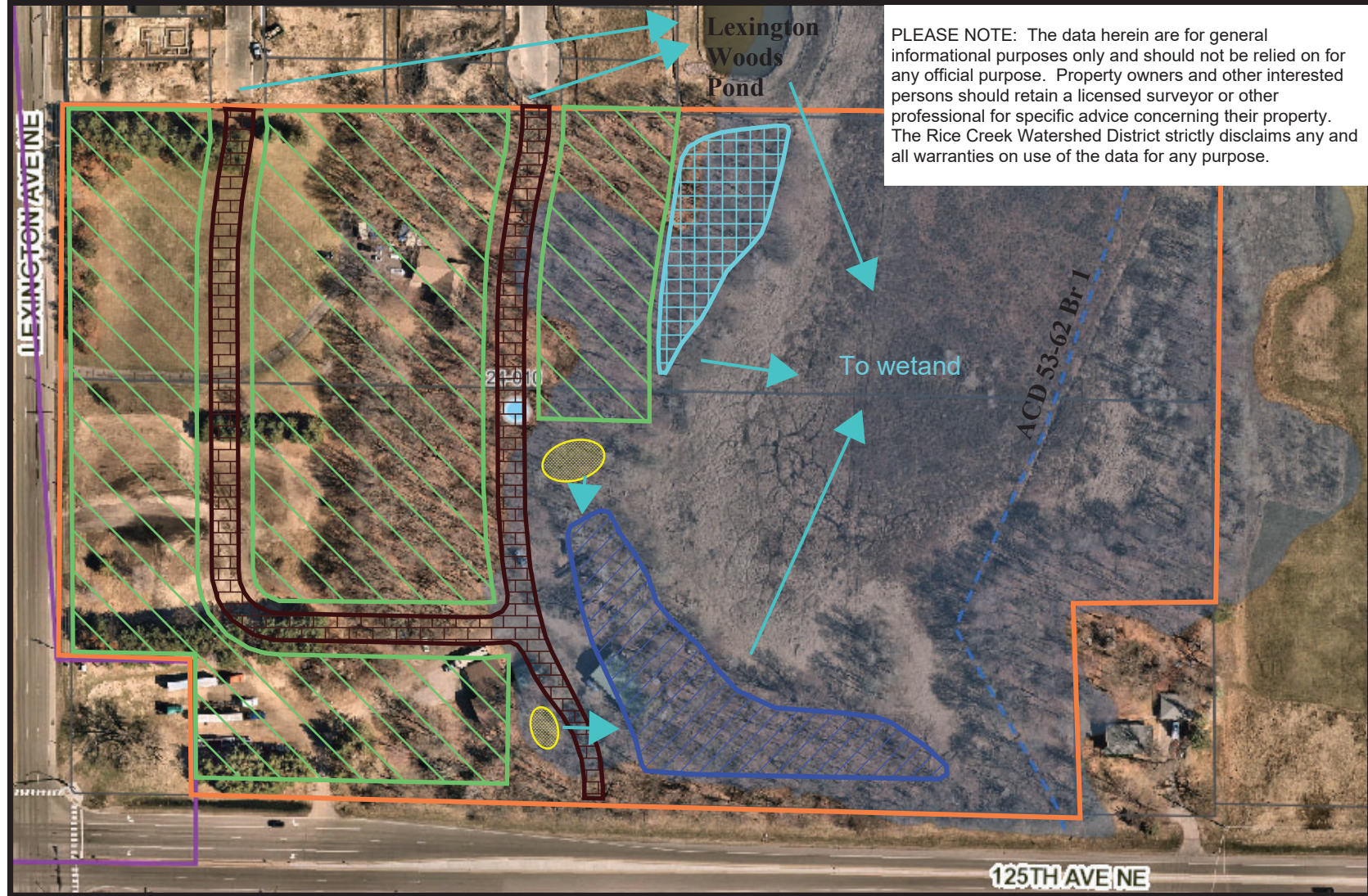
Katherine MacDonald, MN Reg. No 44590











Legend

- District Boundary
- Project Location
- ACD 53-62 CWPMP
- Public Ditch - Open Channel
- Private Ditch





Legend

-  Project Location
-  Single Family Lots
-  Streets
-  ACD 53-62 CWPMP
-  Floodplain
-  Infiltration Basin
-  NURP Pond
-  Drainage Arrow





WORKING DOCUMENT: This Engineer's report is a draft or working document of RCWD staff and does not necessarily reflect action by the RCWD Board of Managers.

Permit Application Number:

24-012

Permit Application Name:

Mr. Car Wash - Arden Hills

Applicant/Landowner:

CS Arden Hills, LLC
Attn: Clifford Rucker
900 Cummings Ctr #226U
Beverly, MA 01915
cliffr@nfsleasing.com

Permit Contact:

CWP West, LLC
Attn: Chris Campbell
3650 Annapolis Lane N STE 190
Plymouth, MN 55447
Ph: 520-314-8865
ccampbell@mistercarwash.com

Kimley-Horn and Associates, Inc.
Attn: Arik Lokensgard
14800 Galaxie Ave STE 200
Apple Valley, MN 55124
Ph: 612-503-8547
arik.lokensgard@kimley-horn.com

Project Name: Mr. Car Wash – Arden Hills

Purpose: FSD – Final Site Drainage; Mister Car Wash is proposing to demolish the existing fast-food restaurant and construct a single-tunnel conveyor-type car wash.

Site Size: 1.25± acre parcel / 0.97 ± acres of disturbed area; existing and proposed impervious areas are 0.70 ± acres and 0.87± acres, respectively.

Location: 3751 Lexington Ave N., Arden Hills, MN 55126

T-R-S: SE ¼, Section 27, T30N, R23W

District Rule: C, D

Recommendation: CAPROC

It is recommended that this Permit Application be given Conditional Approval Pending Receipt of Changes (CAPROC) and outstanding items related to the following items:

Conditions to be Met Before Permit Issuance:

Rule D – Erosion and Sediment Control

1. Submit the following information per Rule D.4:

- (c) Name, address and phone number of party responsible for maintenance of all erosion and sediment control measures.

Administrative

2. Email one final, signed full-sized pdf of the construction plan set. Include a list of changes that have been made since approval by the RCWD Board. Final plans must include the following:

- Ensure the datum is labeled.

3. The applicant must submit a Draft Declaration for Maintenance of Stormwater Management Facilities acceptable to the District for proposed onsite stormwater management and pretreatment features. The applicant must provide an attested copy of any and all signed and notarized legal document(s) from the County Recorder. Applicant may wish to contact the County Recorder to determine recordation requirements prior to recordation.
4. The applicant must submit a cash surety of \$3,800 along with an original executed escrow agreement acceptable to the District. If the applicant desires an original copy for their records, then two original signed escrow agreements should be submitted. The surety is based on \$1,000 for 0.97 acres of disturbance, and \$2,800 for 5,670 CF of storm water treatment.
5. The applicant or contractor must provide a construction schedule for the underground system (or communicate when the schedule will be provided). A note shall be added to the final plans to contact the RCWD inspection prior to the installation. See Stipulation 2.

Stipulations: The permit will be issued with the following stipulations as conditions of the permit. By accepting the permit, applicant agrees to these stipulations:

1. Provide an as-built survey of all stormwater BMPs (ponds, rain gardens, trenches, swales, etc.) to the District for verification of compliance with the approved plans before return of the surety.
2. RCWD inspector must be notified prior to installation of underground system.

Exhibits:

1. Plan set containing 21 sheets dated 3-05-2024 and received 3-05-2024.
2. Permit application, dated 3-05-2024 and received 3-05-2024.
3. Revised Stormwater Calculations, dated 3-29-2024 and received 3-29-2024, containing narrative, drainage maps, HydroCAD report for the 2-year, 10-year, and 100-year rainfall events for proposed and existing conditions.
4. Stormwater Calculations, dated 2-28-2024 and received 3-05-2024, containing narrative, drainage maps, HydroCAD report for the 2-year, 10-year, and 100-year rainfall events for proposed and existing conditions.

Findings:

1. Description – The project proposes to construct a car wash facility on a 1.25± acre parcel located in Arden Hills, MN. The project will increase the impervious area from 0.70± acres to 0.87± acres and disturb 0.97± acres overall. Under existing conditions, the majority of the site either flows east to Lexington Avenue, or north to the adjacent property, with a small portion of the site flowing south to the adjacent property. Under proposed conditions, the majority of the site will drain to Lexington Avenue, with small portions remaining to the north and south. All flow drains to city storm sewer and then to Valentine Lake, the Resource of Concern. The applicant has submitted a \$3,000 application fee for a Rule C permit creating less than 5 acres of new and/or reconstructed impervious surface.
2. Stormwater – The applicant is proposing the BMPs as described below for the project:

Proposed BMP Description	Location	Pretreatment	Volume provided	EOF
Underground filtration system	Eastern property line	Sumps with SAFL Baffles (ST-5 and ST-8)	6,596± cubic feet below the outlet	931.7±

Soils on site are primarily HSG D consisting of sandy lean clay (CL). Thus, infiltration is not considered feasible and filtration is acceptable to meet the water quality requirement. Per Rule C.6(c)(1), the Water Quality requirement is 2.2-inches over the new/reconstructed area (0.71± acres) for a total requirement of 5,670± cubic feet.

Adequate pre-treatment has been provided. Drawdown is expected within 48-hours using an appropriate rate of 0.8 inches per hour. 24-inches of sand has been provided above the drain tile. The surrounding clay layers provide adequate protection from the groundwater. The applicant has treated 98% of the project area. Additional TSS removal is not practicable. The applicant has met all the Water Quality requirements of Rule C.6 and the design criteria of Rule C.9(c).

Point of Discharge	2-year (cfs)		10-year (cfs)		100-year (cfs)	
	Existing	Proposed	Existing	Proposed	Existing	Proposed
North to Tire Shop	1.8	0.2	2.8	0.4	5.3	0.6
South to Pace Business	0.7	0.5	1.2	0.9	2.5	1.7
East to Lexington Ave	1.5	0.4	2.4	0.6	4.4	3.0
Totals	4.0	1.1	6.4	1.9	12.2	5.3
80% Existing	3.2		5.1		9.8	

The project is located within the Flood Management Zone. The applicant has limited proposed flows to be 80% or less than the existing discharge at each discharge location. The applicant has complied with the rate control requirements of Rule C.7.

The applicant has complied with the freeboard requirements of Rule C.9(g).

3. Wetlands – There are no wetlands located within the project area
4. Floodplain – The site is not in a regulatory floodplain.
5. Erosion Control – Proposed erosion control methods include sumps at before the filtration basin. The project disturbs less than 1 acre; an NPDES permit nor a SWPPP is required. The information listed under the Rule D – Erosion and Sediment Control section above must be submitted. Otherwise, the project complies with RCWD Rule D requirements. The project is within 1 mile of Lake Valentine which is impaired for nutrients.
6. Regional Conveyances – Rule G is not applicable.
7. Public Drainage Systems – Rule I is not applicable.
8. Documenting Easements and Maintenance Obligations – Applicant must provide a draft maintenance declaration for approval, and a receipt showing recordation of the approved maintenance declaration and the drainage and flowage easements (if required).
9. Previous Permit Information – No previous permit information was found for this site.

I assisted in the preparation of this report under the supervision of the District Engineer.

 04/02/2024

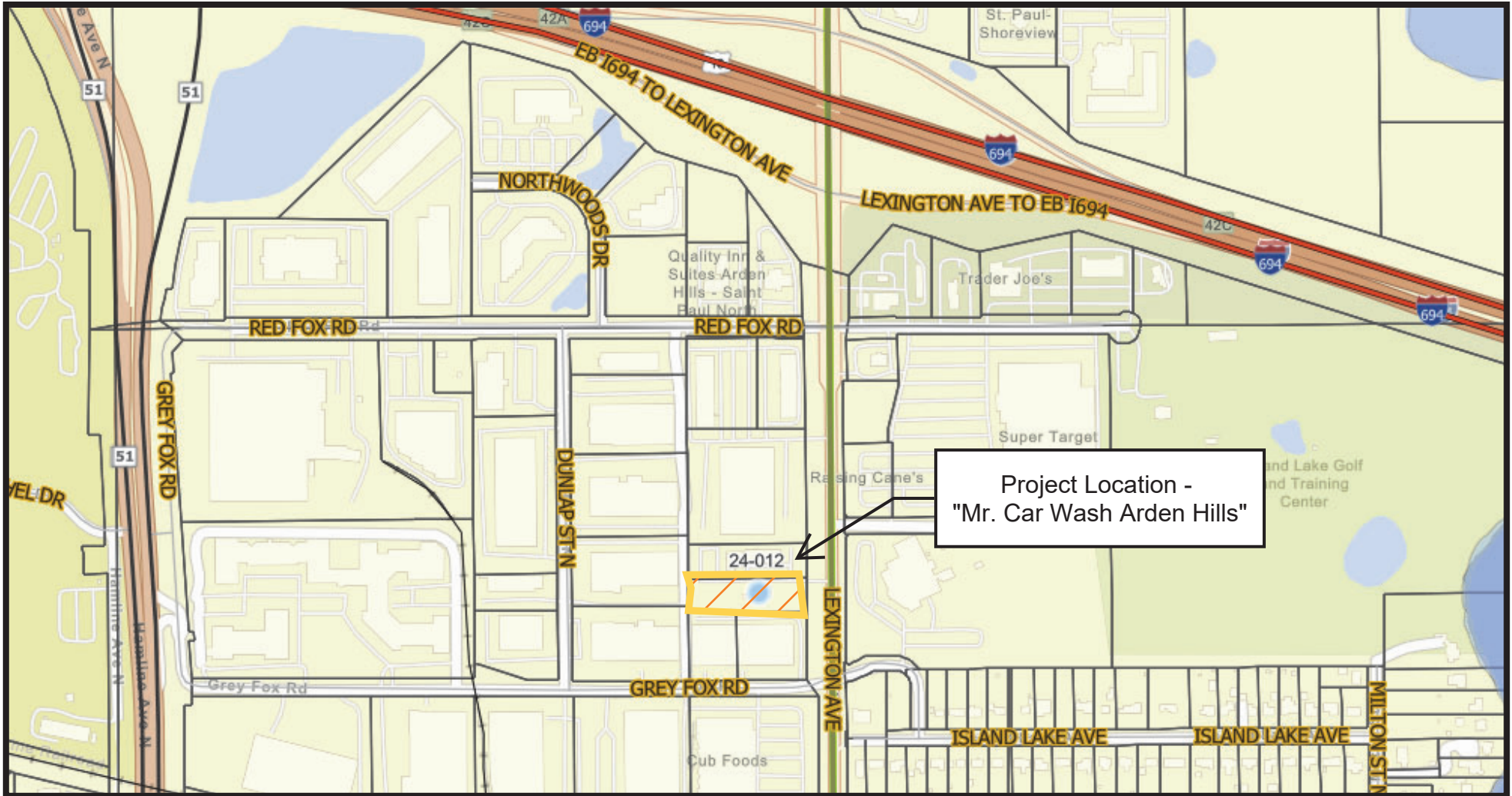
Nathaniel Baessler

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly Registered Professional Engineer under the laws of the state of Minnesota.

K. MacDonald

04/02/2024

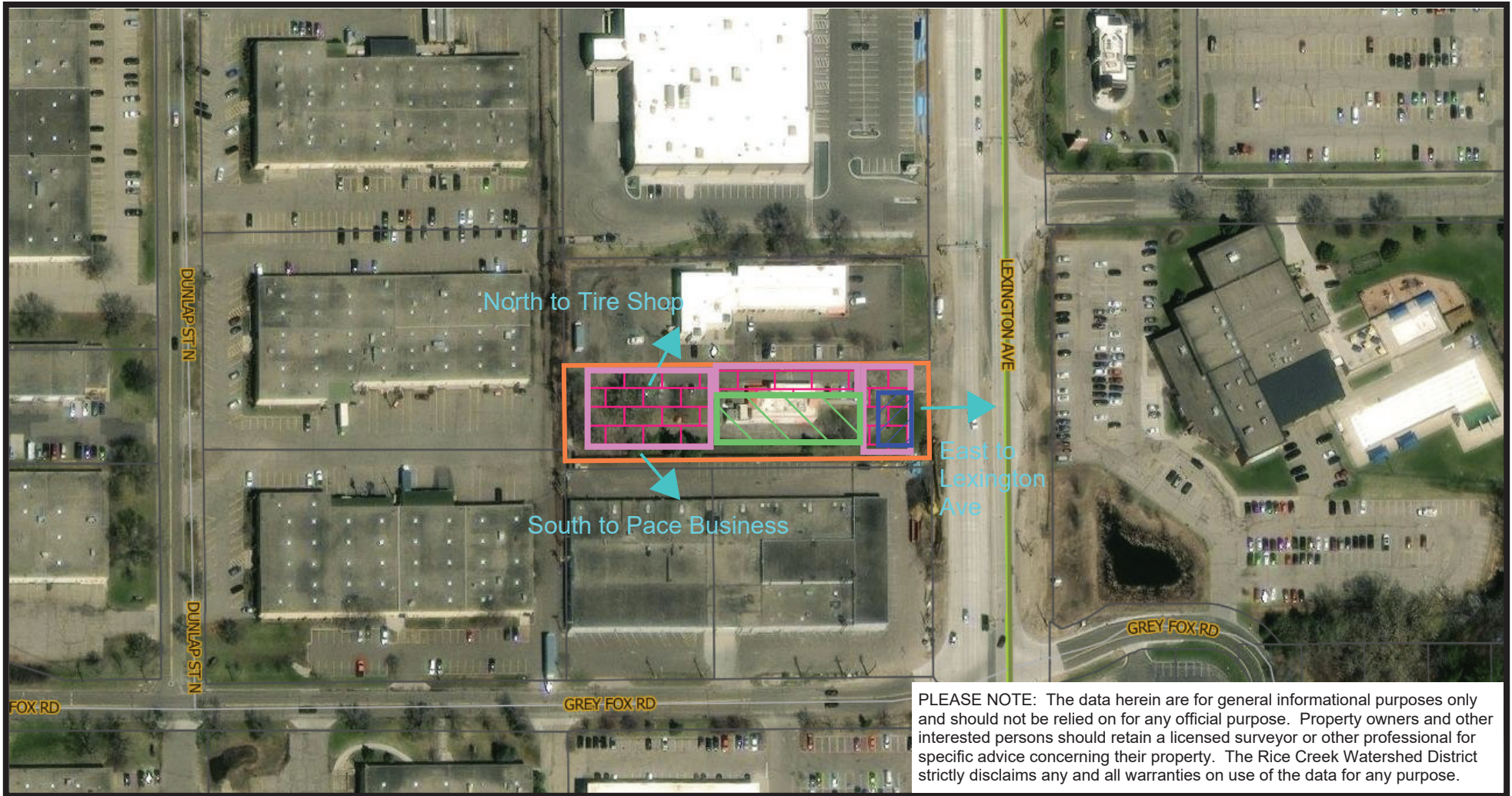
Katherine MacDonald, MN Reg. No 44590



Legend

 Project Location





Legend

 Project Location

 Building

 Impervious Pavement

 Underground Filtration Basin

 Drainage Arrow



WATER QUALITY GRANT PROGRAM COST SHARE APPLICATION (MOLLY NELSON)

No.	Applicant	Location	Project Type	Eligible Cost	Pollutant Reduction	Funding Recommendation
A24-01	Mary Coffey	Lino Lakes	Shoreline Stabilization & Restoration	\$6,785.00	Volume: 100% TSS: 100% TP: 100%	25% cost share of \$7,500 not to exceed 50%; or \$7,500 whichever cost is lower
R24-03	Jan Krentz	White Bear Lake	Shoreline Stabilization & Restoration	\$41,173.63	Volume: 67.9% TSS: 99.8% TP: 78.7%	50% cost share of \$7,500 not to exceed 50%; or \$7,500 whichever cost is lower
R24-04	Presbyterian Church of the Way	Shoreview	Raingardens	\$178,259.00	Volume: 63% TSS: 63% TP: 63%	\$20,000.00 cost-share of eligible project costs

MEMORANDUM
Rice Creek Watershed District



Date: March 26th, 2024
To: RCWD Board of Managers
From: Molly Nelson, Outreach and Grants Technician
Subject: A24-01 Coffey Shoreline Stabilization & Restoration

Introduction

A24-01 Coffey Shoreline Stabilization & Restoration

- Applicants: Mary Coffey
- Location: 51801 77th Street East, Lino Lakes, MN
- Total Eligible Project Cost: \$6,785.00
- RCWD Grant Recommendation: \$1,696.25 (50%)

Background

This application proposes a shoreline stabilization and restoration project that is on a residential property/shoreline in Lino Lakes. The purpose of stabilizing and restoring this shoreline is to filter pollutants from stormwater runoff and prevent erosion and sediment loading into Peltier Lake which is listed on the MPCA's 303(d) impairments list. The project location experiences moderate to strong wave action and requires proper stabilization through a native plant buffer to prevent any future erosion and degradation of the shoreline.

The Anoka Conservation District (ACD) created a design and planting plan in conjunction with the landowner for the project and provided recommendations that have been included. RCWD staff is comfortable with the design presented in this application. The project as proposed would consist of installing a native plant buffer to stabilize the shoreline and existing riprap. The estimated pollutant reductions for the proposed project are: 100% reduction in volume (5,107 cu-ft/year), 100% reduction in total suspended solids (TSS) (19.06 pounds/year), and a 100% reduction in total phosphorus (TP) (0.1 pounds/ year). The project location scored a value of 17 on the Water Quality Grant Program Screening form and is eligible for the RCWD Water Quality Grant program.

The applicant obtained a cost-estimate from ACD and will be completing the project under the Water Quality Grant Program labor match rate of \$20/hr.

- ACD Project Cost-Estimate: \$6,785.00

The applicant has received an additional funding from the NFWF Monarch Grant and will be purchasing and installing the plants and materials according to the proposed plans. The District will proceed with the lowest bid for the project upon approval of the application for cost-share. The project application was discussed at the CAC meeting on April 3rd, 2024 and the CAC was supportive of the project and recommended it as presented. Motion carried 8-0.

Staff Recommendation

Staff recommend that the RCWD Board of Managers approve Water Quality Grant funds for A24-01 Coffey Shoreline Stabilization & Restoration

MEMORANDUM
Rice Creek Watershed District

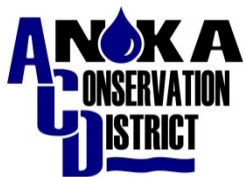


Request for Board Consensus OR Proposed Motion

Manager _____ moves to authorize the Administrator, on advice of counsel, to approve the Water Quality Grant Contract A24-01 of \$1,696.25 not to exceed 25% of eligible project costs or up to \$7,500.00, whichever amount is lower, as outlined in the consent agenda and in accordance with the RCWD Staff's recommendation and established program guidelines.

Attachments

Water Quality Grant A24-01 application documents



ANOKA CONSERVATION DISTRICT

1318 McKay Drive NE, Suite 300
Ham Lake, MN 55304
Phone: (763) 434-2030 Fax: (763) 434-2094
www.AnokaSWCD.org

MEMORANDUM

TO: RCWD Board of Managers and Citizen Advisory Committee
FROM: Breanna Keith, Water Resource Specialist
DATE: March 15, 2024
SUBJECT: Water Quality Grant Program Application – Coffey Lakeshore Restoration, Peltier Lake, Lino Lakes

The following summarizes the RCWD Water Quality Grant Program application to cost-share the installation of 72 linear feet (7,200 square feet) of lakeshore buffer with native vegetation at the Coffey property on Peltier Lake in Lino Lakes (see map to right).

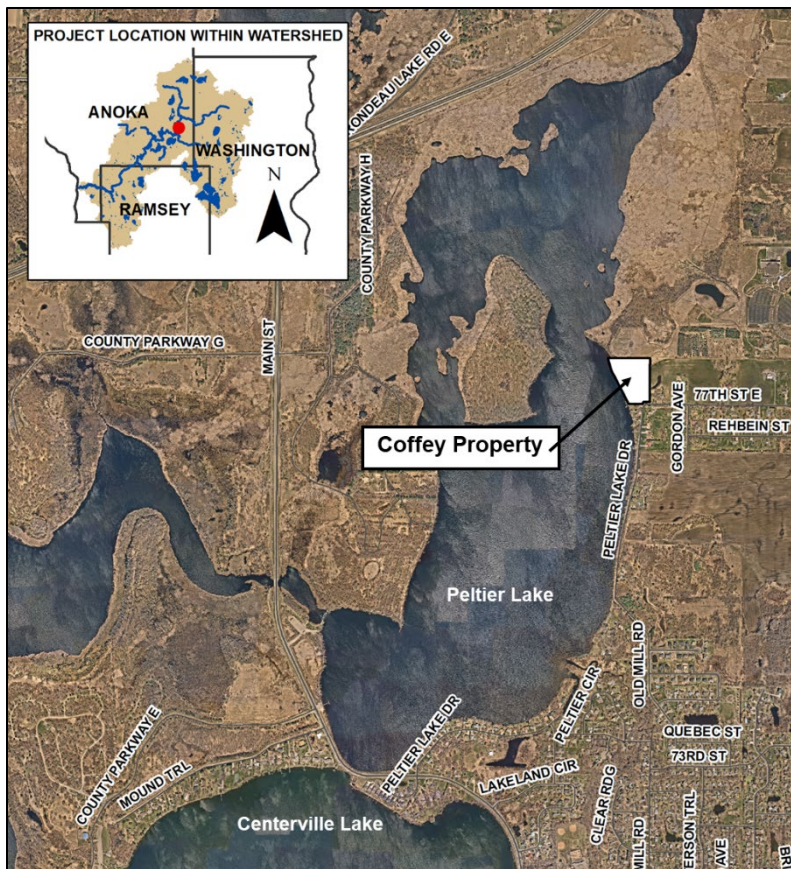
PROJECT DESCRIPTION

Peltier Lake is classified as a ‘deep – concrete recreation access’ lake type based on RCWD’s lakes classification system and has a ‘minimal’ management classification. It is currently listed on the 2002 303(d) “impaired waters” list for aquatic recreation due to excessive nutrient levels.

The Coffey property is located on the lake’s eastern shoreline adjacent to the island. Maximum fetch distance in the southwest direction is large, which likely results in moderate to strong wave action depending on wind conditions. The shoreline currently contains a shallow layer of rock rip-rap at the base and, above that, a narrow strip of sparse and weedy vegetation. Well-established vegetation will support the longer-term stability of this shoreline. Furthermore, establishing a buffer of native vegetation at the proposed width will serve to filter and infiltrate runoff from the sloped yard prior to reaching the lake. Associated sediment and nutrient loading to Peltier Lake will be reduced.

PROJECT DESIGN

The site was reviewed to assess erosion severity and determine space available for a native plant buffer. It was determined that robust native vegetation along the shoreline and extending up the yard’s slope will be sufficient to maintain shoreline stability and manage overland runoff. The native plant buffer was designed in conjunction with the landowner to determine a cost-effective approach that they are capable of installing and managing themselves. The buffer will replace a sparsely weeded area adjacent to the lake and a large section of turf grass within the yard areas.



ESTIMATED POLLUTANT REDUCTIONS

Pollutant reductions were estimated by modeling the site using WinSLAMM. The table below provides annual loading of volume in cubic feet (CF), total suspended solids (TSS) in pounds, and total phosphorus (TP) in pounds under both existing conditions and proposed buffer planting scenarios. The reductions for volume, TSS, and TP associated with the buffer are also shown.

SCENARIO	WATER QUALITY METRIC		
	VOLUME (CF/YR)	TSS (LBS/YR)	TP (LBS/YR)
EXISTING CONDITIONS LOAD	5107	19.06	0.102
PROPOSED BUFFER LOAD	0	0	0
REDUCTION VIA BUFFER	5107	19.06	0.102
% REDUCTION VIA BUFFER	100	100	100

ELIGIBLE EXPENSES AND REQUESTED FUNDING

The landowners have opted to install the buffer planting themselves. They are well-versed in the methods needed to remove existing vegetation (turf grass and weeds) and establish the native plants. Their labor was incorporated into the total cost estimate as match at a rate of \$20/hr. Due to the nature of the project, a cost share rate of 25% is proposed. This project is also anticipated to receive cost share at the same rate from a National Fish and Wildlife Foundation Monarch Grant managed by the Anoka Conservation District.

RCWD Water Quality Grant Program Summary

Designer	Total Cost Estimate	Max RCWD Grant Amount (25%)	NFWF Monarch Grant Amount (25%)	Landowner Responsibility (50%)	RCWD Grant Amount Recommended
Anoka Conservation District	\$6,785.00	\$1,696.25	\$1,696.25	\$3,392.50	\$1,696.25

STAFF NOTES



The Coffeys are motivated to improve Peltier Lake water quality and native habitat at their home. They are avid gardeners and are excited to establish a native plant buffer. They are targeting a 2024 installation, contingent on the availability of recommended native plants at local nurseries in the fall following a summer of site preparation.

RECOMMENDATION

Approve Water Quality Grant Program application for cost-share up to \$1,696.25.



Lake Peltier Lakeshore and Slope Stabilization - Coffey
1801 77th St East Lino Lakes, MN 55038

-  Shoreline Planting Zone
-  Slope/ Buffer Planting Zone





SITE PICTURES

Figure 1: Current bank condition. Sparse weeds along the shoreline transition to a turf grass yard. Picture taken facing south.



Figure 2: Current bank condition. Sparse weeds along the shoreline transition to a sloped turf grass yard. Picture taken facing east.

Coffey Shoreline Restoration: Anoka Conservation District Project Cost Estimate

	Qty	Unit Cost	Total	Timeline
Grant eligible expenses				
Site prep - black plastic smothering - supplies	10	\$ 77.00	\$ 770.00	spring 2024
Site prep - black plastic smothering - labor	16	\$ 20.00	\$ 320.00	spring 2024
Site prep - shoreline hand weeding - labor	16	\$ 20.00	\$ 320.00	spring - fall 2024
Site prep - tiller rental/clear biomass			\$ 200.00	early fall 2024
Site prep - clear biomass - labor	20	\$ 20.00	\$ 400.00	early fall 2024
Upland slope native seeds and cover crop			\$ 225.00	fall 2024
Seed installation - labor	4	\$ 20.00	\$ 80.00	fall 2024
Erosion blanket (8' x 112.5' straw blanket)	9	\$ 90.00	\$ 810.00	fall 2024
Staples	800	\$ 0.50	\$ 400.00	fall 2024
Erosion control installation - labor	32	\$ 20.00	\$ 640.00	fall 2024
Shoreline and upland slope native plants	500	\$ 3.00	\$ 1,500.00	fall 2024, spring 2025
plant installation - labor	40	\$ 20.00	\$ 800.00	fall 2024, spring 2025
year 1 establishment - labor	16	\$ 20.00	\$ 320.00	spring - fall 2025
			ESTIMATED PROJECT SUPPLY COST	\$ 3,905.00
			ESTIMATED PROJECT LABOR COST	\$ 2,880.00
			ESTIMATED PROJECT COST	\$ 6,785.00
			RCWD GRANT PAYMENT (25%)	\$ 1,696.25
			NFWF Monarch GRANT PAYMENT (25%)	\$ 1,696.25
			TOTAL GRANT PAYMENTS (50%)	\$ 3,392.50
			ESTIMATED LANDOWNER CONTRIBUTION (50%)	\$ 3,392.50
			MAXIMUM LANDOWNER CONTRIBUTION REQUIRED	\$ 3,731.75
			TOTAL PAYMENTS	\$ 6,785.00

Coffey Shoreline Restoration: Project Timeline and Planting Plan

1801 77th St East Lino Lakes, MN 55038

Shoreline Planting Zone = 75ft length, 500 sq ft

Current conditions: Signs of erosion. Open space and open canopy. Non-native species present including reed canary grass and Canada thistle.

Slope Planting Zone = 6,700 sq ft

Current conditions: Mostly turf, some broadleaf weeds. Some bare soil and signs of erosion on the south side.

Proposed Management Activities:

Site Preparation – Slope	Spring – Late Summer 2024	Smother turf with black plastic.
Site Preparation - Shoreline	Spring – Late Summer 2024	Spot herbicide treat and/or hand pull Canada thistle and reed canary grass.
Site Preparation – Slope	Late Summer 2024	Light till and biomass clearing to create bare soil for seeding.
Native Seeding + Cover Crop - Slope	Late Summer – Fall 2024	Broadcast native seed and cover crop.
Slope Stabilization	Late Summer – Fall 2024	Following seeding, install erosion control blankets on the slope.
Planting	Fall 2024 and Spring 2025	Plant native wildflower plugs in shoreline planting zone and on the slope, with approximately 3-4 ft spacing. Required: plant at least one species of milkweed. Mix of sedges, grasses and wildflowers. Mix of spring, summer and fall blooming wildflowers.
Establishment	Spring – Fall 2025	Hand weed and/or spot mow to prevent weeds from seeding.

Shoreline Planting Zone – Plant Options – Approximately 50 Plants Plugs Total:	
<i>Calamagrostis canadensis</i>	blue joint grass
<i>Carex comosa</i>	Bottlebrush Sedge
<i>Carex vulpinoidea</i>	Fox Sedge
<i>Anemone canadensis</i>	Canada Anemone
<i>Asclepias incarnata</i>	swamp milkweed
<i>Helenium autumnale</i>	Sneezeweed
<i>Iris versicolor</i>	Northern Blueflag Iris
<i>Mimulus ringens</i>	monkey flower
<i>Lobelia siphilitica</i>	blue lobelia
<i>Schoenoplectus pungens</i>	Three-square Bulrush
<i>Vernonia fasciculata</i>	Ironweed

Slope/Buffer Planting Zone – Seed and Plant Options:	
Seed Mix Options:	
<u>BWSR Dry Prairie SE</u>	
<u>MNL Upland Dry Prairie Mix</u>	
<u>SSNS Dry Short Prairie Mix</u>	
Plant Plug Options – Approximately 450 Plant Plugs Total:	
<i>Bouteloua curtipendula</i>	Side-oats Grama
<i>Bromus kalmii</i>	Prairie Brome
<i>Elymus trachycaulus</i>	Slender Wheat Grass
<i>Schizachyrium scoparium</i>	Little Bluestem
<i>Sporobolus heterolepis</i>	Prairie Dropseed
<i>Carex brevior</i>	Plains Oval Sedge
<i>Amorpha canescens</i>	Leadplant
<i>Asclepias syriaca</i>	Common Milkweed
<i>Asclepias tuberosa</i>	Butterfly Milkweed
<i>Coreopsis palmata</i>	Prairie Coreopsis
<i>Echinacea angustifolia</i>	Narrow-leaved Coneflower
<i>Liatris punctata</i>	Dotted Blazing Star
<i>Monarda punctata</i>	Spotted Bee Balm
<i>Penstemon grandiflorus</i>	Large-flowered Penstemon
<i>Solidago missouriensis</i>	Missouri Goldenrod
<i>Solidago rigida</i>	Stiff Goldenrod
<i>Symphyotrichum laeve</i>	Smooth Blue Aster
<i>Symphyotrichum oolentangiense</i>	Sky-blue Aster
<i>Zizia aptera</i>	Heart-leaved Golden Alexanders

See map below for planting areas.

MEMORANDUM
Rice Creek Watershed District



Date: April 4th, 2024
To: RCWD Board of Managers
From: Molly Nelson, Outreach and Grants Technician
Subject: R24-03 Krentz Shoreline Stabilization & Restoration

Introduction

R24-03 Krentz Shoreline Stabilization & Restoration

- Applicant: Jan Krentz
- Location: 5406 Bald Eagle Blvd E, White Bear Lake
- Total Eligible Project Cost: \$41,173.63
- RCWD Grant Recommendation: \$7,500.00 (50%)

Background

This application proposes a shoreline stabilization and restoration project that is on a residential property/shoreline in the City of White Bear Lake. The purpose of stabilizing and restoring this shoreline is to filter pollutants from stormwater runoff and prevent erosion and sediment loading into Bald Eagle Lake which is an impaired water on the MPCA 303(d) impairments list. The project location has exposed soils and lacks the properties of a naturalized lake edge function or habitat. The project will act as a preventative effort as the shoreline is susceptible to larger erosion and degradation in the future.

The Ramsey County Parks & Recreation Soil and Water Conservation Division (RCSWCD) created a design for the project and provided recommendations that have been included. RCWD staff is comfortable with the design presented in this application. The project as proposed would consist of installing riprap to stabilize the shoreline directly along the water line, minor re-grading, installing native plants, and stabilizing the project area with erosion control blankets while the plants establish. The total catchment area for the project is 26,712 square feet. The estimated pollutant reductions for the proposed project are: 67.9% reduction in volume (2,632 cu-ft/year), 99.8% reduction in total suspended solids (TSS) (8,455 pounds/year), and a 78.7% reduction in total phosphorus (TP) (4.3 pounds/ year). The project location scored a value of 17 on the Water Quality Grant Program Screening form and is eligible for the RCWD Water Quality Grant program.

The applicant obtained two bids for the project:

- Coldstone Shorelines & Retaining Walls, INC: \$70,050.00
- Nelco Landscaping: \$41,173.63

The applicant will proceed with the lowest bid, which is lower than the SWCD total project cost-estimate of \$60,694.50. The project application was discussed at the CAC meeting on April 3rd, 2024 and the CAC was supportive of the project and recommended it as presented. Motion carried 8-0.

Staff Recommendation

Staff recommend that the RCWD Board of Managers approve Water Quality Grant funds for R24-03 Krentz Shoreline Stabilization & Restoration

MEMORANDUM
Rice Creek Watershed District



Request for Board Consensus OR Proposed Motion

Manager _____ moves to authorize the Administrator, on advice of counsel, to approve the Water Quality Grant Contract R24-03 of \$7,500.00 not to exceed 50% of eligible project costs or up to \$7,500.00, whichever amount is lower, as outlined in the consent agenda and in accordance with the RCWD Staff's recommendation and established program guidelines.

Attachments

Water Quality Grant R24-03 application documents



To: RCWD Advisory Committee
From: Nick Neylon: Environmental Resource Specialist
Date: 2/27/2024
Re: Krentz Cost Share Application

Project:

5406 Bald Eagle Blvd E
 White Bear Lake, MN 55110
 Shoreline Stabilization & Restoration

Material & Labor Estimate: \$41,173.63
Cost Share Request: \$7,500.00

Background:

The proposed shoreline stabilization and restoration is located at a residential property on Bald Eagle Lake. Currently, the shoreline has an open soil shoreline that is eroding into the lake. This shoreline is susceptible to larger erosion in the future, and lacks any natural lake edge function or habitat.

The proposed project is to add rip rap rock to properly stabilize the shoreline bank and to prevent further erosion. There will be minor re-grading above the rip rap and installation of an erosion control blanket on all the planting areas. Native plants will be used to retain soil and filter run off from the property. The project will stabilize the shoreline, create a buffer planting to stop sediment eroding into the lake, and filter the stormwater runoff from the property. The native planting will also provide pollinator habitat.

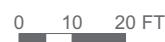
Total catchment area treated by the proposed project is 26,712 square feet (0.613 acres). It is 25% impervious and includes roof and turf grass. Once established, this shoreline will reduce the erosion of the shoreline, as well as filter runoff from the site before it enters Bald Eagle Lake. It also will provide pollinator habitat and create a healthy and functioning lake edge environment.

Recommendation:

It is my recommendation that this project be awarded cost share in the amount of \$7,500.00 or 50% of the eligible project costs, whichever is less.

Pollution Reductions:

	<i>Before</i>	<i>After</i>	<i>Reduction</i>	<i>Red. %</i>
Volume (cu-ft/yr)	3,875	1243	2,632	67.9%
TSS (lbs/yr)	8,468	13	8,455	99.8%
TP (lbs/yr)	5.54	1.213	4.327	78.7%



PROPOSED PROJECTS

ID	PROJECT TYPE	SIZE [SQ-FT]	COST ESTIMATE	ESTIMATED GRANT AWARD	ESTIMATED LANDOWNER COST	CLEAN WATER BENEFIT
A	SHORELINE STABILIZATION BUFFER PLANTING	2770	\$40,000	\$7,500 [MAX]	\$32,500	SEDIMENT/PHOSPHOROUS

LEGEND

	RIP RAP ROCK		NATIVE PLANTING
	WATER FLOW		CONTOUR LINE (2')

NOTES

CONCEPTUAL DRAWING FOR REFERENCE USE ONLY
 * DISCLAIMERS:
 1. RCWD COST SHARE FUNDING UP TO 75%, CAPPED AT \$7,500 PER PROJECT
 2. COSTS AND PERCENTAGES ARE ESTIMATES. FUNDING IS DEPENDENT ON APPROVAL BY THE RCWD BOARD OF SUPERVISORS
 3. REMAINING MATCH FUNDING TO BE PROVIDED BY THE RAMSEY COUNTY SOIL & WATER CONSERVATION DIVISION.



CONCEPT PLAN

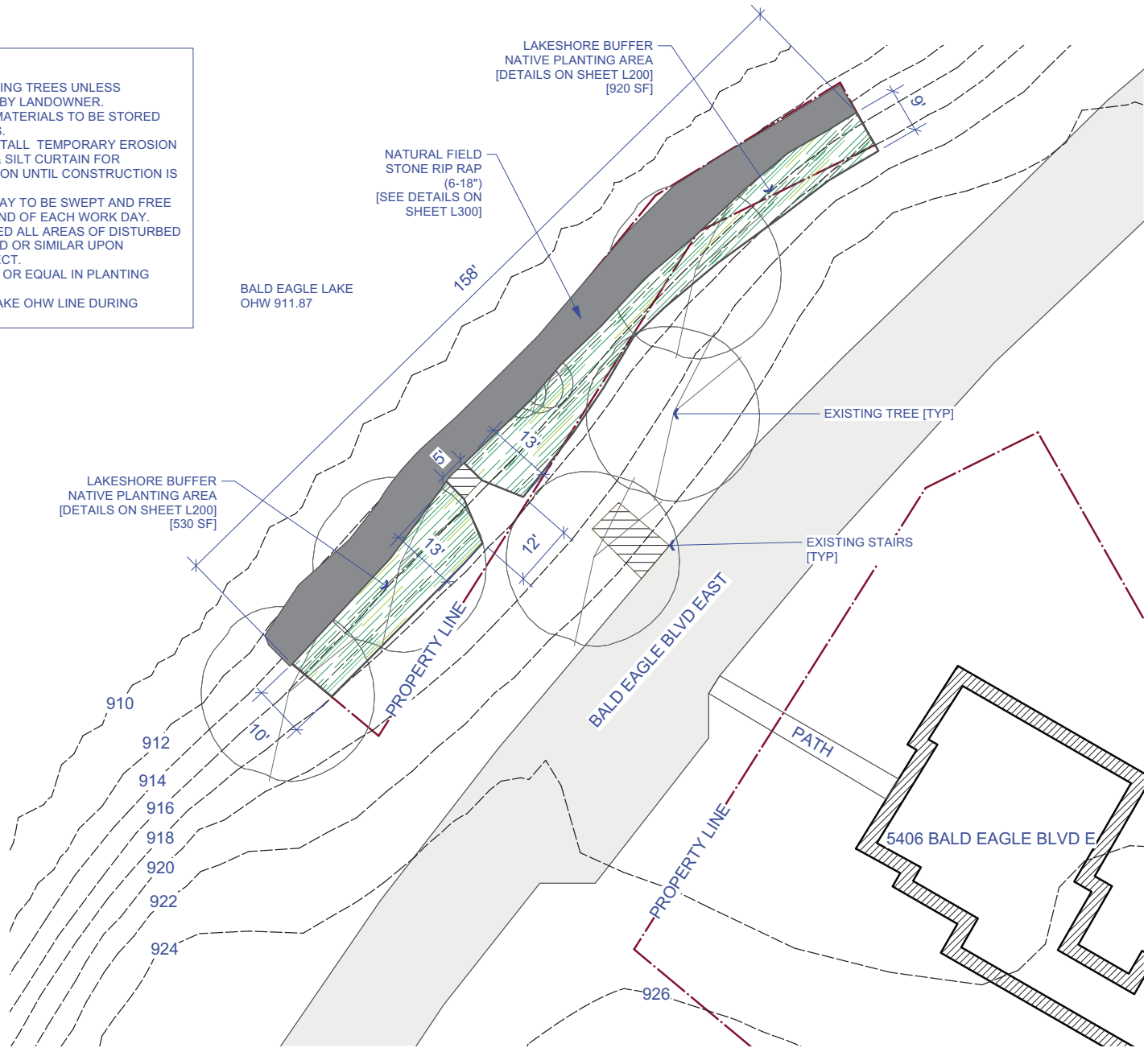
PROPERTY OWNER:
 JAN KRENTZ
ADDRESS
 5406 BALD EAGLE BLVD E
 WHITE BEAR LAKE, MN 55110


DATE: 10/18/2023
CLEAN WATER PLAN PROVIDED BY:
 RICE CREEK WATERSHED DISTRICT
 [RCWD] & RAMSEY COUNTY SOIL & WATER CONSERVATION DIVISION

PROJECT LOCATION WITHIN WATERSHED:



- NOTES:**
1. PRESERVE ALL EXISTING TREES UNLESS OTHERWISE DIRECTED BY LANDOWNER.
 2. NO CONSTRUCTION MATERIALS TO BE STORED UNDER TREE CANOPIES.
 3. CONTRACTOR TO INSTALL TEMPORARY EROSION CONTROL AS NEEDED & SILT CURTAIN FOR SHORELINE RESTORATION UNTIL CONSTRUCTION IS FINALIZED.
 4. STREET AND DRIVEWAY TO BE SWEEPED AND FREE OF SEDIMENT AT THE END OF EACH WORK DAY.
 5. CONTRACTOR TO SEED ALL AREAS OF DISTURBED SOIL WITH FESCUE SEED OR SIMILAR UPON COMPLETION OF PROJECT.
 6. INSTALL BIOD-MAT 60 OR EQUAL IN PLANTING AREA.
 7. CONTRACTOR TO STAKE OHW LINE DURING CONSTRUCTION.






RAMSEY COUNTY

RAMSEY COUNTY SWCD
2015 VAN DYKE STREET
MAPLEWOOD, MN 55109
651-266-7280
www.ramseycounty.us

PROJECT: KRENTZ RESIDENCE
LOCATION: 5406 BALD EAGLE BLVD EAST
 WHITE BEAR LAKE MN, 55110
WATERSHED DISTRICT: RICE CREEK WATERSHED DISTRICT




RCWD
RICE CREEK WATERSHED DISTRICT

DESIGNER: NICK NEYLON
DATE: 11/27/2023
REVISION:
REVISION:
REVISION:
REVISION:
CHECKED BY: BTO
TAA:

NOTES:
 -ELEVATIONS ARE APPROXIMATE [SITE VERIFY]
 -CONTRACTOR TO ACQUIRE ANY NECESSARY PERMITS PRIOR TO BEGINNING WORK
 -ORIGINAL SHEET SIZE: 11"x17"

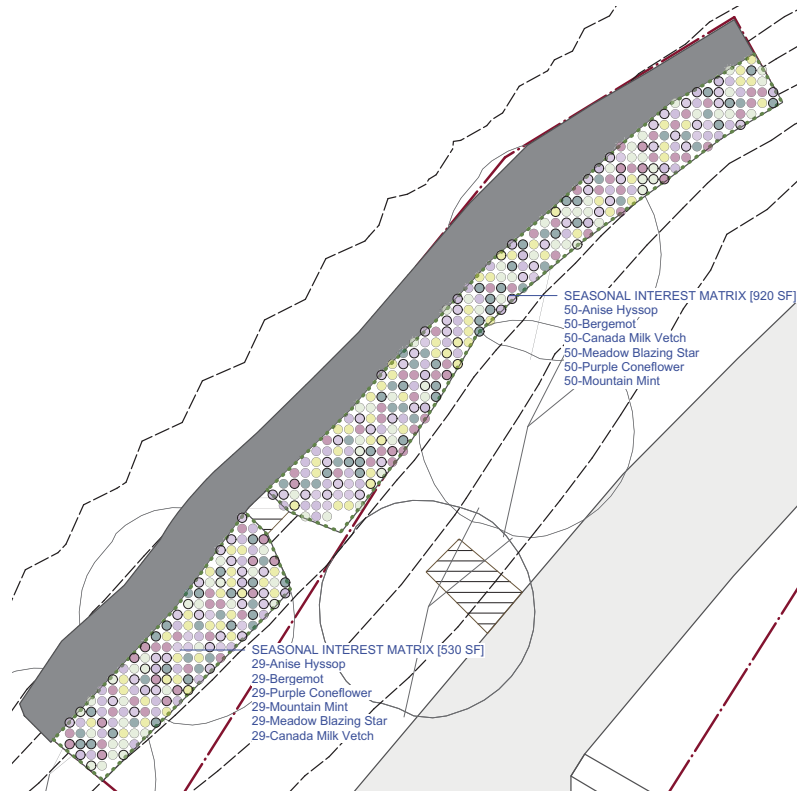
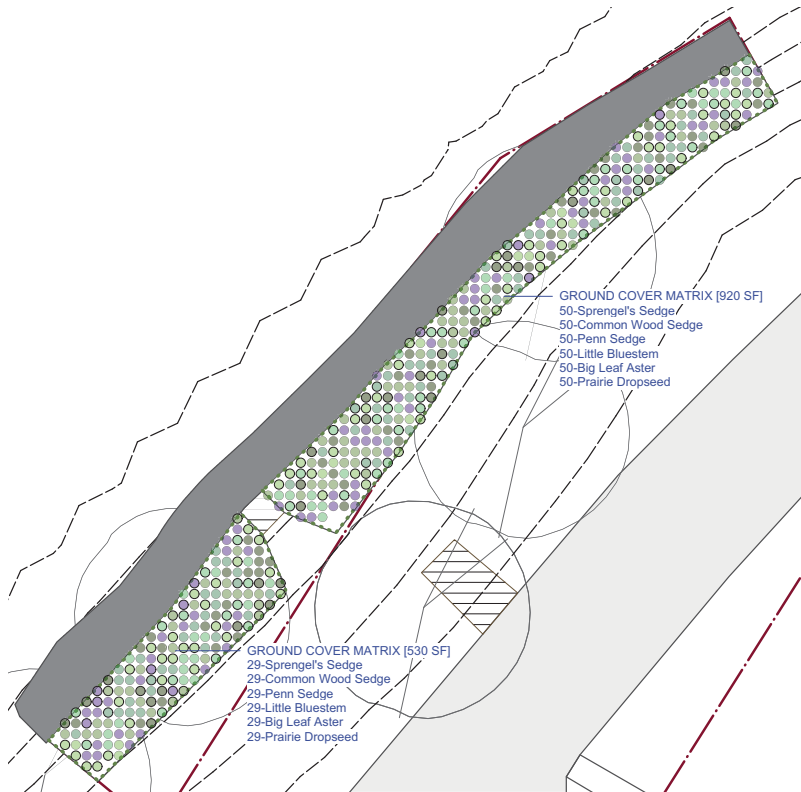
SCALE: 1"=20'-0" N



LAYOUT PLAN

L100

PLANT SCHEDULE		
Qty	Latin Name	Common Name
0		
29	Agastache foeniculum	Anise Hyssop
29	Monarda fistulosa	Bergemot
29	Echinacea purpurea	Purple Coneflower
29	Pycnanthemum virginianum	Mountain Mint
29	Liatris ligulistylis	Meadow Blazing Star
29	Astragalus canadensis	Canada Milk Vetch
79	Carex sprengeii	Sprengel's Sedge
79	Carex blanda	Common Wood Sedge
79	Carex pensylvanica	Penn Sedge
79	Schizachyrium scoparium	Little Bluestem
79	Aster macrophyllus	Big Leaf Aster
79	Sporobolus heterolepis	Prairie Dropseed
648	TOTAL PLANTS	



NATIVE PLANTING NOTES:

1. PLANTING PLAN IS FOR REPRESENTATION ONLY. PLANT NATIVE PLUGS IN GROUPINGS OF SAME SPECIES AND RANDOMIZE GROUPINGS THROUGHOUT PLANTED AREA.
2. PLANTS TO BE 2" PLUGS OR APPROVED EQUIVALENT SIZING. PLANT PLUGS 18-24" O.C. WITHIN GROUPINGS.
3. VERIFY ANY REQUIRED PLANT SUBSTITUTIONS WITH RCSWCD STAFF PRIOR TO PURCHASE AND INSTALLATION.
4. PLANT IN GROUPS OF 6-18 BY SPECIES

RAMSEY COUNTY

RAMSEY COUNTY SWCD
 2015 VAN DYKE STREET
 MAPLEWOOD, MN 55109
 651-266-7280
 www.ramseycounty.us

PROJECT: KRENTZ RESIDENCE
 LOCATION: 5406 BALD EAGLE BLVD EAST
 WHITE BEAR LAKE MN, 55110
 WATERSHED DISTRICT: RICE CREEK WATERSHED DISTRICT

RCSWCD
 RICE CREEK WATERSHED DISTRICT

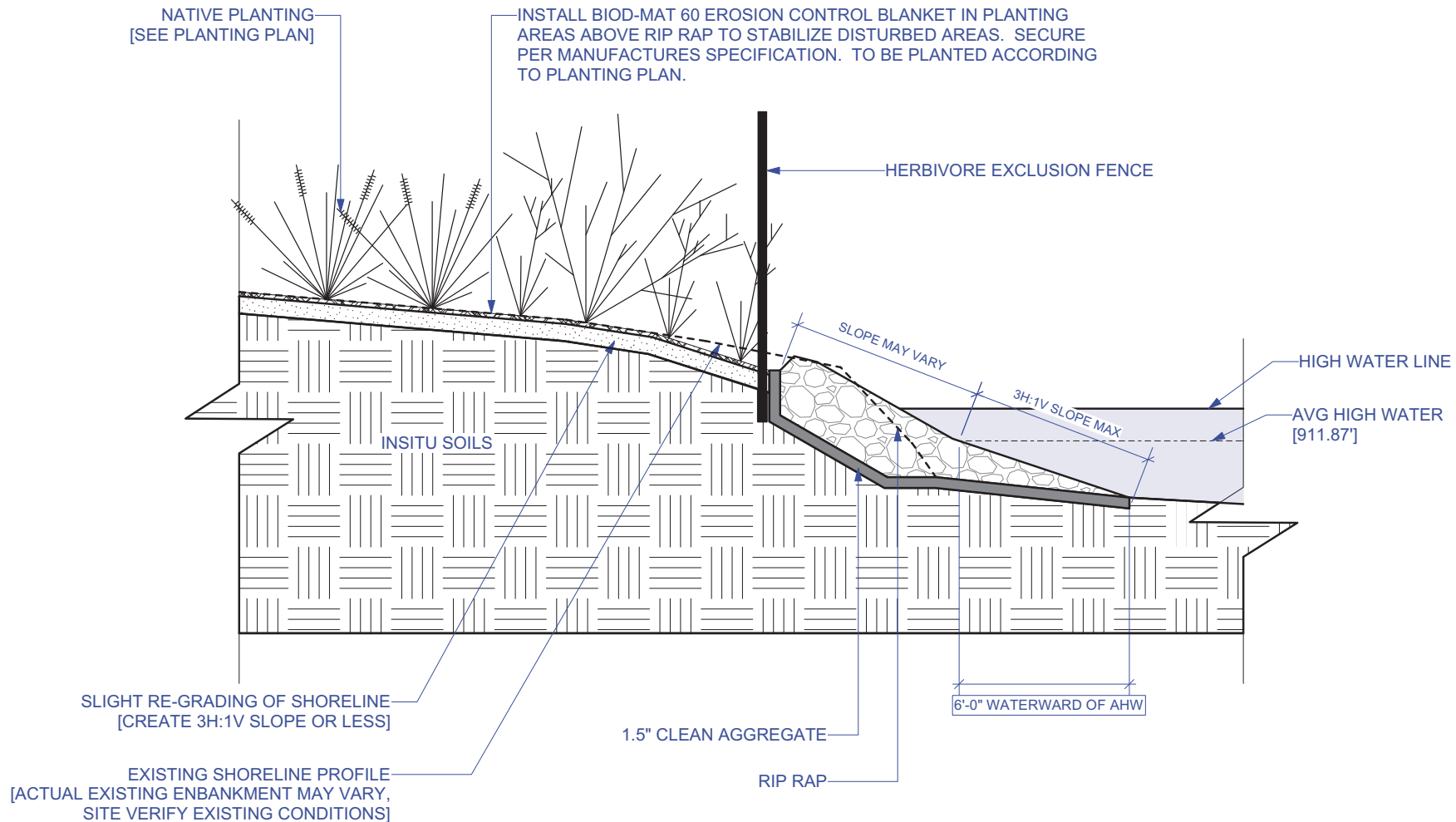
DESIGNER: NICK NEYLON
 DATE: 11/27/2023
 REVISION:
 REVISION:
 REVISION:
 REVISION:
 CHECKED BY: BTO
 TAA:

NOTES:
 -CALL GOPHER ONE TO MARK UTILITIES BEFORE DIGGING
 [PLANT LOCATION MAY VARY]
 -ORIGINAL SHEET SIZE: 11"x17"

SCALE: 1"=20'-0" N

PLANTING PLAN

L200



RAMSEY COUNTY
 2015 VAN DYKE STREET
 MAPLEWOOD, MN 55109
 651-266-7280
 www.ramseycounty.us

PROJECT: KRENTZ RESIDENCE
 LOCATION:
 5406 BALD EAGLE BLVD EAST
 WHITE BEAR LAKE MN, 55110
 WATERSHED DISTRICT:
 RICE CREEK WATERSHED DISTRICT


DESIGNER: NICK NEYLON
 DATE: 11/27/2023
 REVISION:
 REVISION:
 REVISION:
 REVISION:
 CHECKED BY: BTO
 TAA:

NOTES:
 -CONTACT GOPHER STATE ONE CALL TO CONFIRM UTILITY LOCATIONS PRIOR TO WORK
 -MAINTAIN PLANTING SQUARE FOOTAGE
 -SUBSTITUTIONS TO CONSTRUCTION DESIGN AND MATERIALS MUST BE APPROVED PRIOR TO INSTALLATION
 -ORIGINAL SHEET SIZE: 11"x17"

SCALE: N/A

SITE DETAILS

L300

- NOTES:
1. NEW RIP RAP TO BE 6-24" NATURAL FIELDSTONE ROCK, SIZE MAY VARY, VERIFY SIZING OPTIONS WITH RAMSEY COUNTY STAFF.
 2. SLOPES NOT TO EXCEED 3:1 [FOLLOW NATURAL SHORE ALIGNMENT]
 3. THE LARGEST ROCK OF THE RIP RAP SHOULD BE PLACED OVER THE TOE AND END TO ANCHOR THE INSTALLATION. DUMPED ROCK WILL BEST ADJUST ITSELF TO AN UNEVEN AREA. HAND PLACED ROCK IS EASILY DISRUPTED.
 4. INSTALL FILTER/SETTING BED OF 1.5" CLEAN WASHED AGGREGATE [DO NOT USE LANDSCAPE FABRIC]
 5. SLIGHTLY RE-GRADE AREA ABOVE RIP RAP. [3H:1V SLOPE MAX] INSTALL BIOD-MAT 60 EROSION CONTROL BLANKET OR EQUIVALENT ON ALL PLANTING AREAS. PLANT WITH NATIVE SPECIES. SEE PLANTING PLAN ON SHEET L200.
 6. THE RIP RAP MUST BE NO MORE THAN 6 FEET WATERWARD OF THE AVGERAGE HIGH WATER LEVEL.
 7. HERBIVORE EXCLUSION FENCE TO BE INSTALLED AROUND ENTIRE PERIMETER OF NATIVE PLANTING. EXCLUSION FENCE TO REMAIN IN PLACE FOR 1-2 FULL GROWING SEASONS TO ALLOW PLANTS TO ESTABLISH.

ALL ITEMS AS SPECIFIED BELOW ARE FOR REFERENCE USE ONLY

Krentz Residence
 5406 Bald Eagle Blvd East
 White Bear Lake, MN 55110
 BMP Type: Shoreline Stabilization and Native Planting
 Number of BMPs: 1 of 1

County: Ramsey
 Date: 27-Nov-23

MATERIALS

Item	Qty	Unit	Unit Cost	Amount
Aggregate: Fieldstone Boulder (6"-18")	160.00	TON	\$ 220.00	\$ 35,200.00
Aggregate: Clear Rock- 1-1/2"	54.00	TON	\$ 175.00	\$ 9,450.00
EC Blanket: CM4000, Bio D Mat 60, Cocomat 600, or equal (6.5' x 165')	1,450.00	SF	\$ 2.25	\$ 3,262.50
Note: Install per manufacture specs, use biodegradable stakes				
Sediment Control - Silt curtain or approved equivalent	170.00	LF	\$ 13.00	\$ 2,210.00
Silt Curtain (36") (incl. cable ties and 2" x 2" x 48" hardwood stakes 10' O.C.)				
Native Plant: 2" Cont	648.00	EA	\$ 6.50	\$ 4,212.00
Herbivore Exclusion Fence (4' vinyl-coated wire; T-Posts 10' O.C.)	345.00	LF	\$ 4.00	\$ 1,380.00
Site Restoration (repair any turf damage to landscape outside project area)	1.00	LS	\$ 200.00	\$ 200.00
Mobilization	1.00	LS	\$ 2,000.00	\$ 2,000.00
Site Prep (removal of existing vegetation - water safe herbicide application if necessary)	1.00	LS	\$ 1,500.00	\$ 1,500.00
Deliveries	5.00	EA	\$ 125.00	\$ 625.00
Grading (shoreline shaping)	10.00	CY	\$ 60.00	\$ 600.00
Disposal / Soil Haul-away (material from clearing vegetation and minor grading)	1.00	CY	\$ 55.00	\$ 55.00
			Subtotal	\$ 60,694.50

ADD/DEDUCT BID ITEMS (AS NECESSARY)

1]	\$	-	\$	-
2]	\$	-	\$	-
3]	\$	-	\$	-
4]	\$	-	\$	-
5]	\$	-	\$	-
6]	\$	-	\$	-
			Subtotal	\$ -

PROJECT TOTAL

Project Estimate	\$	60,694.50
:-10%	\$	54,625.05
:+10%	\$	66,763.95

Estimated WD/WMO Grant Award:	\$7,500.00
Estimated BEAA Grant Award:	TBD
Potential Grant Award Total:	\$7,500.00
Estimated Landowner Cost:	\$53,194.50

ALL ITEMS AS SPECIFIED BELOW ARE FOR REFERENCE USE ONLY

Krentz Residence
 5406 Bald Eagle Blvd East
 White Bear Lake, MN 55110
 BMP Type: Shoreline Stabilization and Native Planting
 Number of BMPs: 1 of 1

County: Ramsey
 Date: 27-Nov-23

MATERIALS

Item	Qty	Unit	Unit Cost	Amount
Aggregate: Fieldstone Boulder (6"-18")	160.00	TON	\$150.00	\$24,000.00
Aggregate: Clear Rock- 1-1/2"	54.00	TON	\$150.00	\$8,100.00
EC Blanket: CM4000, Bio D Mat 60, Cocomat 600, or equal (6.5' x 165')	1,450.00	SF	\$2.00	\$2,900.00
Note: Install per manufacture specs, use biodegradable stakes				
Sediment Control - Silt curtain or approved equivalent	170.00	LF	\$20.00	\$3,400.00
Silt Curtain (36") (incl. cable ties and 2" x 2" x 48" hardwood stakes 10' O.C.)				
Native Plant: 2" Cont	648.00	EA	\$6.50	\$4,212.00
Herbivore Exclusion Fence (4' vinyl-coated wire; T-Posts 10' O.C.)	345.00	LF	\$5.00	\$1,725.00
Site Restoration (repair any turf damage to landscape outside project area)	1.00	LS	\$2500.00	\$2,500.00
Mobilization	1.00	LS	\$3000.00	\$3,000.00
Site Prep (removal of existing vegetation - water safe herbicide application if necessary)	1.00	LS	\$800.00	\$800.00
Deliveries	5.00	EA	\$125.00	\$625.00
Grading (shoreline shaping)	10.00	CY	\$40.00	\$400.00
Disposal / Soil Haul-away (material from clearing vegetation and minor grading)	1.00	CY	\$250.00	\$250.00
			Subtotal	\$51,912.00

ADD/DEDUCT BID ITEMS (AS NECESSARY)

1]	\$	-	\$	-
2]	\$	-	\$	-
3]	\$	-	\$	-
4]	\$	-	\$	-
5]	\$	-	\$	-
6]	\$	-	\$	-
			Subtotal	\$ -

PROJECT TOTAL

Shoreline Landscaping
 29159 Ivywood Trail
 Chisago City, MN 55013

Stephan McLafferty
 651-257-2655
 stephan@shorelinelandscaping.net

Project Estimate #REF!	
:-10%	\$46,720.80
:+10%	\$57,103.20
Estimated WD/WMO Grant Award:	\$0.00
Estimated BEAA Grant Award:	TBD
Potential Grant Award Total:	\$0.00
Estimated Landowner Cost:	\$0.00



1501 Brooks Ave E.
Maplewood, MN 55109

Estimate

Date	Estimate #
2/7/2024	1633

Name / Address
Jan Krentz 5406 Bald Eagle Blvd East White Bear Lake, MN 55110

Project

Category	Service/Materials	Description	Qty	Total
Shoreline Stabilization Site Preparation	Labor	Site Prep - removal of existing vegetation	3.5	1,225.00
	Labor	Site Prep - water safe herbicide application on lawn were proposed plantings are going to be located	2.5	212.50
Grading	Labor	Grading (shoreline shaping)	4.5	1,575.00
Materials	Field Boulders 12"-18"	Aggregate: Fieldstone Boulder (6"-18") - Delivery included with Clam Truck	160	13,065.60
	1.5" St. Cloud Granite L...	Aggregate: Clear Rock- 1-1/2" - Delivery included	54	3,812.80
	Straw Blanket 2 sided	2-sided NAT Straw Blanket	2	194.30
	Materials	Sediment Control - Silt curtain or approved equivalent Silt Curtain 3' Type 1 D.O.T.	1	100.00
	Materials	- Already have in inventory for use 2" x 2" x 48" hardwood stakes	4	17.37
	Plants	Native Plant: 2" Cont	648	1,375.43
	Materials	Herbivore Exclusion Fence (4' vinyl-coated wire) -Volm 4' x 50' Green EZ-Fence	7	228.51
Deliveries	Materials	6' T-Posts 10' O.C.	35	186.30
	Delivery	Delivery of plants	1	260.00
	Delivery	Delivery of Animal Fencing	1	130.00
Labor	Labor	Labor to install above materials	45	15,750.00
Site Restoration	Lawn Seeding Topdress...	Green Loon Lawn Seeding Soil	3	140.16
	Seed	JRK PREM SUN & SHADE 25# TAZO	1	110.97
	Straw Blanket 2 sided	TWO-SIDED STRAW BLANKET 8'X112.5	2	100.69
	Delivery	Delivery of soil, seed and blanket	1	195.00
	Labor	Labor to spread soil, rake/smooth, seed and blanket soils	3	1,050.00
Additions 2/14/2024	Steel Edging Border Line	Border Line Black 4" x 1/8" x 10' - Separating planting space and existing turf space Sales Tax	19	1,444.00 0.00

NO LIABILITY OR WARRANTIES ON ANY MATERIALS OR LABOR UNLESS OTHERWISE NOTED.

Payments will be made to the order of Nelco Landscaping, unless otherwise instructed.

TERMS AND CONDITIONS:

See Terms and Conditions. Any modifications must be in writing signed by Nelco Landscaping and the owner(s) of the property that this Estimate pertains to.

Total \$41,173.63

Signature:	Date:
-------------------	--------------

COLD STONE SHORELINES & RETAINING WALLS INC

CONSTRUCTION ESTIMATE

Date: 2/18/24
To: Krentz Residence
 5406 Bald Eagle Blvd. E
 White Bear Lake, MN 55110

<u>Description</u>	<u>Units</u>	<u>Cost</u>
Option 1 – 6-20” riprap and 1-4” clear aggregate		
(3.5 weeks – total tons = 214 tons)		
160 tons 6-20”		
Labor & Equipment Cost		\$24,370
Material Cost		\$17,000
54 tons 1- 4” clear aggregate		
Labor Cost		\$5,745
Material Cost		<u>\$4,050</u>
		\$9,795
Optional Filter Fabric		\$650
Possible yard repair under matting – dump location		\$1,120
Total Cost of riprap		\$51,165
(optional items)		+\$1,170
(possible direct load savings)	less	-\$4,000

Option 2

(6.6 weeks – 226 tons)		
- 24-48” large fieldstone	127 tons	
- 6-20” small fieldstone	48 tons	
- 1-4” crushed stone	51 tons	
Includes filter fabric and there will be no yard repair		\$79,380

Coconut Bio Mat		
- Matting	2 rolls	\$400
- 8” staples – qty 1,000/box	2 boxes	\$190
- Labor		<u>\$600</u>
		\$1,190

23110 St. Croix Trail N
 Scandia, MN 55073
 CELL (651) 330-8783
 OFFICE (651) 433-4333

MEMORANDUM
Rice Creek Watershed District



Date: April 4th, 2024
To: RCWD Board of Managers
From: Molly Nelson, Outreach and Grants Technician
Subject: R24-04 Presbyterian Church of the Way Raingardens

Introduction

R24-04 Presbyterian Church of the Way Raingardens

- Applicant: Presbyterian Church of the Way
- Location: 3382 Lexington Ave N, Shoreview, MN
- Total Eligible Project Cost: \$178,259.00
- RCWD Grant Recommendation: \$20,000.00

Background

This application proposes a multi-raingarden project at Presbyterian Church of the Way in the City of Shoreview. The purpose of the project is water quality and volume reduction (flood mitigation). This is facilitated by installing a series of raingardens at this location is to collect the stormwater runoff from the parking lot, building, and surrounding areas to treat/filter pollutants from the source, infiltrate the runoff into the ground, and restore native habitat for the landscape and pollinators. Stormwater on the site leads directly to the city storm sewer untreated and eventually to Lake Josephine.

The Ramsey County Parks & Recreation Soil and Water Conservation Division (RCSWCD) received a concept design plan from the applicant and revised the plans to add raingardens 1 and 2 to increase stormwater treatment capacity on the site and capitalize on the benefits for the resource. RCWD staff supports the design presented in this application and recognizes the scale of the project and recommends additional cost-share to advance the project for its treatment in an area developed without stormwater management BMPs and its water quality/ water volume gains. This action would not compromise the programs for the year or similar larger projects. The total catchment area for the project is 143,835 square feet (3.3 acres). The estimated pollutant reductions for the proposed project are: 63%reduction in volume (118,426 cu-ft/year), 63% reduction in total suspended solids (TSS) (403 pounds/year), and a 63% reduction in total phosphorus (TP) (2.2 pounds/year). The applicant informed staff that they have a consistent volunteer crew to maintain the project through the effective lifespan and are open to workshops to improve knowledge of maintenance practices. The project location scored a value of 24 on the Water Quality Grant Program Screening form and is eligible for the RCWD Water Quality Grant program.

The applicant obtained two bids for the project:

- Dirty Boys Landscaping: \$276,197.87
- Shoreline Landscaping (pp.1-2 of bid): \$178,259.00

Based on Ramsey SWCD cost estimation, the eligible project costs outlined in the Shoreline Landscaping bid are acceptable and the applicant will proceed with this contractor upon approval of the application.

The project application was discussed at the CAC meeting on April 3rd, 2024 and the CAC was supportive of the project and recommended it with recommendation to adjust the planting plan to include all native plants. Motion passed 8-0.

MEMORANDUM
Rice Creek Watershed District



Staff Recommendation

Staff recommend that the RCWD Board of Manager approve Water Quality Grant funds for R24-04 Presbyterian Church of the Way Raingardens. The Water Quality Grant Program guidelines state that the RCWD Board reserves the right to consider funding requests exceeding the funding limits on a case-by-case basis, taking into consideration the project cost, public benefit, and the likelihood of a project not being installed without a higher RCWD contribution.

Request for Proposed Motion

Manager _____ moves to authorize the Administrator, on advance of counsel, to approve the Water Quality Grant Contract R24-04 of \$20,000.00 of eligible project costs as outlined in the consent agenda in accordance with the RCWD staff's recommendation and established program guidelines.

Attachments

Water Quality Grant R24-04 application documents.



To: RCWD Advisory Committee
From: Nick Neylon: Environmental Resource Specialist
Date: 3/20/2024
Re: Krentz Cost Share Application

Project:
 3382 Lexington Ave N
 Shoreview, MN 55126
 Raingarden Series

Material & Labor Estimate: \$178,259.00
Cost Share Request: \$7,500.00

Background:

The proposed raingarden project is located at Presbyterian Church of the Way in Shoreview. Currently, runoff enters the storm drain from the watershed untreated. This project introduces a raingarden chain that will treat runoff and reduce the total volume of runoff.

The proposed project is to create a raingarden to collect runoff from roof and parking lot drainage, and adjacent landscape areas. Native plants will be used to retain soil and filter run off from the property. The project will intercept runoff headed towards storm drains, decreasing volume, TPP and TSS from entering the storm system. It will also provide pollinator resources with a native planting.

Total catchment area treated by the proposed project is 143,835 square feet (3.3 acres). It is 48% impervious and includes roof, sidewalks, parking lots, and turf grass.

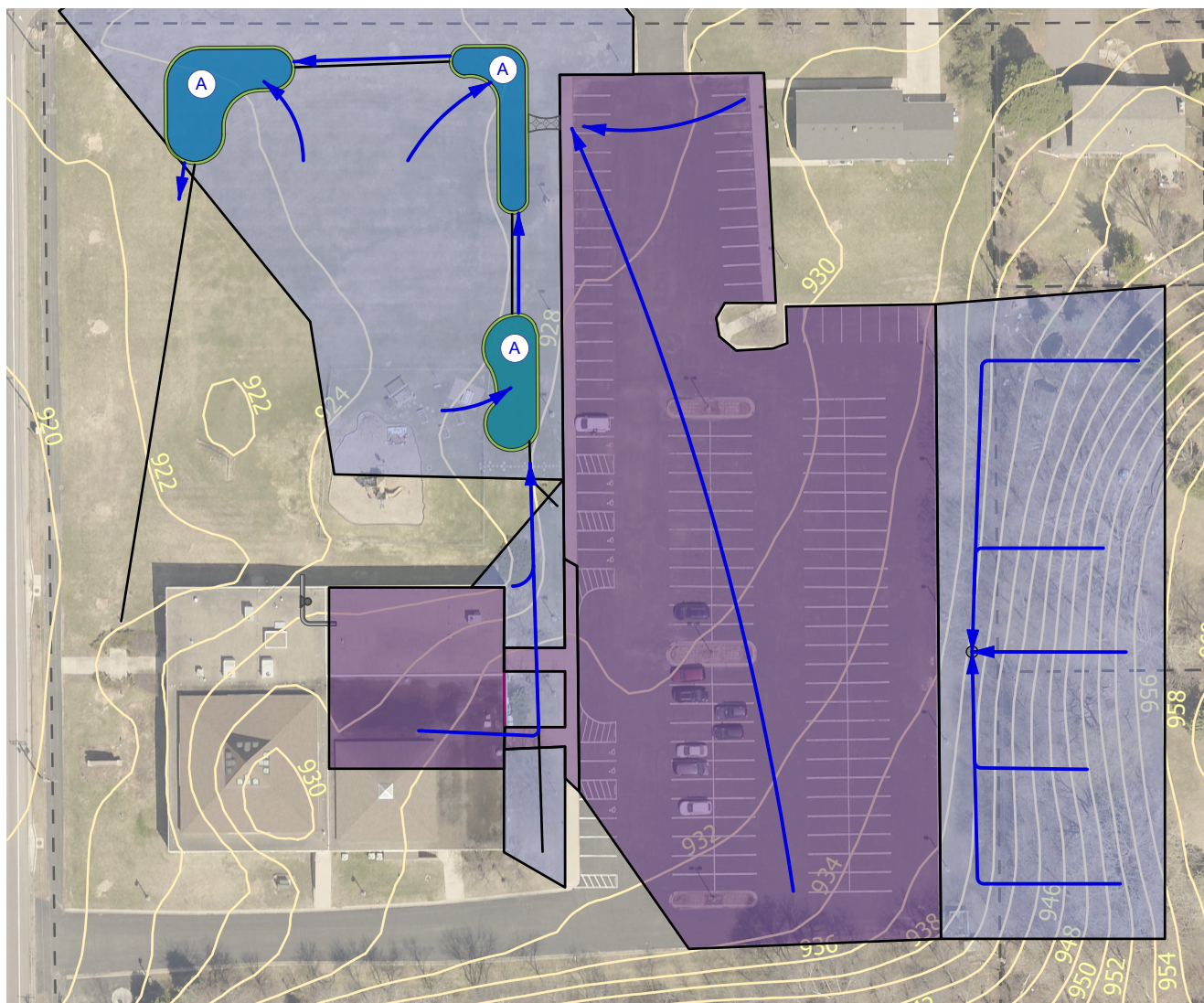
Recommendation:

It is my recommendation that this project be awarded cost share in the amount of \$7,500.00 or considered for additional funding from the board.

Pollution Reductions:

	<i>Before</i>	<i>After</i>	<i>Reduction</i>	<i>Red. %</i>
Volume (cu-ft/yr)	188,915	70,488	118,426	63%
TSS (lbs/yr)	643	240	403	63%
TP (lbs/yr)	3.54	1.32	2.22	63%

EXHIBIT A: Site Drainage



PROPOSED PROJECTS

ID	PROJECT TYPE	SIZE [SQ-FT]	COST ESTIMATE	ESTIMATED GRANT AWARD	AFFECTED WATER BODY	CLEAN WATER BENEFIT
A	RAINGARDEN	5241	\$180,000	\$7,500[MAX]	LAKE JOSEPHINE	VOL./SEDIMENT/PHOSPHOROUS

LEGEND

	RAINGARDEN		ROCK SWALE
	WATER FLOW		CONTOUR LINE (2')

NOTES

CONCEPTUAL DRAWING FOR REFERENCE USE ONLY
 * DISCLAIMERS:
 1. COST SHARE FUNDING UP TO 75%, CAPPED AT \$7,500 PER YEAR
 2. COSTS AND PERCENTAGES ARE ESTIMATES. FUNDING IS DEPENDENT ON APPROVAL BY THE RCWD BOARD OF SUPERVISORS

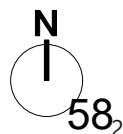
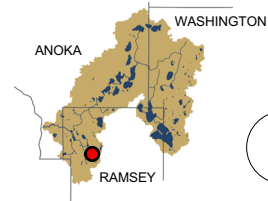


CLEAN WATER PLAN

PROPERTY OWNER:
 PRESBYTERIAN CHURCH OF THE WAY
ADDRESS:
 3382 LEXINGTON AVE N
 SHOREVIEW, MN 55126

DATE: 03/19/2024
CLEAN WATER PLAN PROVIDED BY:
 RICE CREEK WATERSHED DISTRICT [RCWD] &
 RAMSEY COUNTY SOIL & WATER
 CONSERVATION DIVISION [RC SWCD]

PROJECT LOCATION WITHIN WATERSHED:





RAMSEY COUNTY

RAMSEY COUNTY SWCD
2015 VAN DYKE STREET
MAPLEWOOD, MN 55109
651-266-7280
www.ramseycounty.us

PROJECT: PRESBYTERIAN CHURCH OF THE WAY
LOCATION:
3382 LEXINGTON AVE N
SHOREVIEW MN, 55126



DESIGNER: NICK NEYLON
DATE: 3/19/2024
REVISION:
REVISION:
REVISION:
CHECKED BY: BTO
TAA:

NOTES:
-CONTACT GOPHER STATE ONE CALL TO CONFIRM UTILITY LOCATIONS
-ELEVATIONS ARE APPROXIMATE, SITE VERIFY
-VERIFY ANY BID ALTERNATES OR ONSITE CHANGES WITH SWCD STAFF PRIOR TO INSTALLATION
-ORIGINAL SHEET SIZE: 11"x17"

SCALE:



SITE PLAN

L100



- TREE LIST - 2.5' B&B or (if available) Spaced
- North Trees
 - 2 - Street Keeper Honey Locust
 - 4 - Redmond Linden
 - 1 - Royal Red Norway Maple
 - West Trees (Lexington)
 - 2 - Prairie Expedition American Elm
 - 4 - Green Mountain Sugar Maple
 - 1 - Northern Pin Oak

PLANT KEY

Each Species Bedded in Groupings

- WET ZONE**
Fox Sedge / Blue Flag Iris / Swamp Milk Weed / Marsh marigold / Cardinal Flower / Swamp Aster
- Black Eyed Susan / Karl Forester Grass / Little Blue Stem
- Purplecone Flower / Liatrus (Blazing Star) / Yarrow
- Butterfly Weed / Hyssop / Rattle Snake Master / Alumroot / Autumn Joy Sedum
- Joe Pye Weed / Skyblue Aster / False Sunflower
- Dwarf Bush Honeysuckle / Red Twigged Dogwood / High Bush Cranberry / Chokeberry
- Prairie Dropseed / Orange Coneflower / Bee Balm /

Concrete Curb Cut - 18' of curb replacement - 50 sq ft of walk replacement - 2 Truncated Dome Squares Note: Not an ADA compliant walk.

RAINGARDEN 1 [327 SF] WILL BE ADDED ONTO RAINGARDEN 2 TO CONNECT RAINGARDEN 1 WATERSHED TO LARGER TREATMENT CHAIN





Estimate

Date	Estimate #
3/21/2024	2021-2389

Church of the Way
 3382 Lexington Ave N
 Shoreview, MN 55126

Contact Information	
Terms	Due Date
Net 30	9/13/2023

Item	Description	Unit	Qty	Cost	Total
Landscaping	<p>eligible costs</p> <p>Excavation & Grading - Field & Swales -1260 cubic yards +/- (Balance Soils On-Site) -Strip & Salvage Onsite Top Soil 380 cubic yds +/- -Rough Grade & Shape Field (38,365 sq ft) -Rough Grade & Shape Drainage Swales (9000 sq ft) -Re-Install Salvaged Top Soil 380 cubic yards (No Top Soil Import) -Final Grade Field & Swales to Elevation. (47,365)</p> <p>Catch Basins - Basin #1 - 327 sq ft +/- -165 linear feet of 6" hdpe solid drain pipe to catch basin. -Overflow / Outlet elevation 6" - 10" above basin bottom. -12' of 4" perforated sock tile under drain w/ drainage rock trench. -63' of Poly Landscape Edging -4" layer of natural hardwood mulch (5 cu yds) -127 - 2" plant plugs</p> <p>Basin #2 - 1100 sq ft +/- - 108 linear feet of 6" hdpe solid drain pipe to catch basin. -Overflow / Outlet elevation 6" - 10" above basin bottom. -26' of 4" perforated sock tile under-drain w/ drainage rock trench. -141' of Poly Landscape Edging -4" layer of natural hardwood mulch (13 cu yds) -565 - 2" plant plugs</p> <p>Basin #3 - 1203 sq ft +/- - 85 linear feet of 6" hdpe solid drain pipe to catch basin.</p>	LS	1	178,259.00	178,259.00

Diesel Fuel Surecharge-
 - Add 3% to project total when fuel is above \$3.50, below \$4.50 per gallon.
 - Add 5% to project total when fuel is above \$4.50, below \$5.50 per gallon.
 - Add additional 1% to project total for every \$0.50 per gallon above \$5.50.

Total

Web Site	www.shorelinelandscaping.net		Signature		
Phone #	651-257-2655	Fax #		E-mail	stephan@shorelinelandscaping.net



Estimate

Date	Estimate #
3/21/2024	2021-2389

Church of the Way
 3382 Lexington Ave N
 Shoreview, MN 55126

Contact Information	
Terms	Due Date
Net 30	9/13/2023

Item	Description	Unit	Qty	Cost	Total
	-Overflow / Outlet elevation 6" - 10" above basin bottom. -34' of 4" perforated sock tile under-drain w/ drainage rock trench. -163' of Poly Landscape Edging -4" layer of natural hardwood mulch (15 cu yds) -617 - 2" plant plugs Basin #4 - 2159 sq ft +/- - 208 linear feet of solid 6" hdpe pipe to catch basin. -Overflow / Outlet elevation 6" - 10" above basin bottom. -42' of 4" perforated sock tile under-drain w/ drainage rock trench. -210' of Poly Landscape Edging -4" layer of natural hardwood mulch (22 cu yds) -1108 - 2" plant plugs -Install new 12" catch basin w/ trash grate. -Install 150' of 6" hdpe pipe -Remove 2 sidewalk concrete panels & install new concrete after pipe installation. -Grade & Shape area for drainage around basin. -Remove crab trees as needed for drain / pipe work. Parking Lot Catch Basin Inlet -Add 6-18" rip rap w/ stabilizing fabric Core Drill 6" pipe into catch basin Grout as needed. Invert Elevation - 920.5+/-				

Diesel Fuel Surecharge-
 - Add 3% to project total when fuel is above \$3.50, below \$4.50 per gallon.
 - Add 5% to project total when fuel is above \$4.50, below \$5.50 per gallon.
 - Add additional 1% to project total for every \$0.50 per gallon above \$5.50.

Total

Web Site	www.shorelinelandscaping.net	
Phone #	651-257-2655	Fax #

Signature	
E-mail	stephan@shorelinelandscaping.net



Estimate

Date	Estimate #
3/21/2024	2021-2389

Church of the Way
 3382 Lexington Ave N
 Shoreview, MN 55126

Contact Information	
Terms	Due Date
Net 30	9/13/2023

Item	Description	Unit	Qty	Cost	Total
Tree	Relocate Tree On-Site Turf Restoration - Field & Swales (47,365 sq ft) -Finish Grade Soils -Harley Rake / Prepare Seed Bed -Install Tri Blend Bluegrass Seed -Install Crop Cover Seed -Install Straw Mulch and Erosion Blanket -No irrigation in quote -No utilities in quote Deliver & install 14 - 2.5" b&b trees (spaded upon availability) Deliver & Install 3 - 6' B&B Evergreen Trees (Species TBD, spaded upon availability)	1	1	11,050.00	11,050.00
Concrete	New 48" wide x 98' long concrete walk w/ compacted base. (School Entrance to Lexington Ave.)	1	1	9,820.00	9,820.00
Concrete	Sermon / Reflection / Study Space Compacted Basew/ stabilizing fabric. Decompsed Granite Surfacing (Tan / Brown) Limestone Sitting Blocks Landscaping additions / adjustments per plan.	1	1	20,430.00	20,430.00

Diesel Fuel Surecharge-
 - Add 3% to project total when fuel is above \$3.50, below \$4.50 per gallon.
 - Add 5% to project total when fuel is above \$4.50, below \$5.50 per gallon.
 - Add additional 1% to project total for every \$0.50 per gallon above \$5.50.

Total

Web Site	www.shorelinelandscaping.net		Signature		
Phone #	651-257-2655	Fax #		E-mail	stephan@shorelinelandscaping.net



Estimate

Date	Estimate #
3/21/2024	2021-2389

Church of the Way
 3382 Lexington Ave N
 Shoreview, MN 55126

Contact Information	
Terms	Due Date
Net 30	9/13/2023

Item	Description	Unit	Qty	Cost	Total
Concrete	Concrete Curb Cut- (Removed from Project) -18' of curb replacement. -50 sq ft of walk replacement - 2 Truncated Dome Squares Note: Not an ADA compliant walk.	1	0	7,120.00	0.00
Concrete	Reconstruct Parking Lot Drainage Structure -Remove the existing 18" x 60" structure -Install a new 40" wide x 60" storm water conveyance trough. -Trough to have 6" Concrete Flat Bottom Sump. -Install new removable walk / access panels.	1	1	11,205.00	11,205.00
Landscaping	Increase Size of Rock Bowl & Rock Chute (150 sq ft)	1	1	2,320.00	2,320.00
Pipe	Alternate for 8" pipe along north side of Church (Additional to quoted)	1	1	831.00	831.00
Pipe	4" PVC Pipe - 10 lin ft	1	1	80.00	80.00
Landscaping	8" Catch Basin w/ dome grate & Fittings	1	1	1,140.00	1,140.00
Landscaping	Drainage Trench (North Side of Church) -160 linear feet of 8" perforated corrugated HDPE pipe. -Pipe encased in 6"s of 5/8 river rock. trench (typical) -2"s of soil & seed over top of trench	1	1	7,120.00	7,120.00
Landscaping	Reshape North West Garden Edge	1	1	1,260.00	1,260.00

Diesel Fuel Surecharge-
 - Add 3% to project total when fuel is above \$3.50, below \$4.50 per gallon.
 - Add 5% to project total when fuel is above \$4.50, below \$5.50 per gallon.
 - Add additional 1% to project total for every \$0.50 per gallon above \$5.50.

Total

Web Site	www.shorelinelandscaping.net	
Phone #	651-257-2655	Fax #

Signature	
E-mail	stephan@shorelinelandscaping.net



Estimate

Date	Estimate #
3/21/2024	2021-2389

Church of the Way
 3382 Lexington Ave N
 Shoreview, MN 55126

Contact Information	
Terms	Due Date
Net 30	9/13/2023

Item	Description	Unit	Qty	Cost	Total
Irrigation	Irrigate All Green Space North of Building - 64,000 sq ft -New PVC main line as needed. -New control wires as needed. -Controller as needed. -Plumbing as needed (if any). -8 New Zone Vales w/ Control Boxes -72 New Rotor Heads +/- -All poly pipe & fittings to complete the system.	1	1	21,314.00	21,314.00
Turf Restor...	Turf Restoration - 8513 sq ft (additional area by Lexington walk) -Finish Grade Soils -Harley Rake / Prepare Seed Bed -Install Tri Blend Bluegrass Seed -Install Crop Cover Seed -Install Straw Mulch and Erosion Blanket	1	1	2,553.00	2,553.00

Diesel Fuel Surecharge- - Add 3% to project total when fuel is above \$3.50, below \$4.50 per gallon. - Add 5% to project total when fuel is above \$4.50, below \$5.50 per gallon. - Add additional 1% to project total for every \$0.50 per gallon above \$5.50.	Total \$267,382.00
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Shoreline Landscaping reserves the right not to honor bid if not accepted within 30 days. Shoreline Landscaping guarantees all work for one year (Excluding acts of God). All plant and tree material have a 1 year 1 time 50% replacement cost per plant warranty. Shoreline Landscaping is not responsible for damage to sod, seed, or plant materials due to a lack of watering. We request 50% of the total estimate down on job start date. The remaining 50% is due upon completion of job. We reserve the right to apply a 1.5% finance charge per month to any invoice that has not been paid in full upon completion of job(s). Should there be any extra work added or changes in original job plan(s) the prices of the changes and/or extra work will be negotiated with the customer and a signed addendum will be added to original contract total before extra work is begun or changes in plan(s) take place. By signing below all parties involved agree that this is a legal binding contract.

Web Site	www.shorelinelandscaping.net		Signature _____		
Phone #	651-257-2655	Fax #		E-mail	stephan@shorelinelandscaping.net

Client Presbyterian Church of the Way
Address 3382 Lexington Avenue North
City/Zip Shoreview, Minnesota 55126
Cell # 218-310-6324
E-Mail wicklundceramics@gmail.com
 Contact: Steve Wicklund



Date: March 31, 2023 **P.651.338.0253 rawley@dirtyboyslandscaping.com**

PROJECT:	Presbyterian Church Park	\$276,197.87
Install according to plan, with added drain basins and drain tile		
PROJECT:		
PROJECT:		
PROJECT:		
PROJECT:		
PROJECT:		
PROJECT:		
Sub Total		\$276,197.87
Discount		
Grand Total		\$276,197.87
Scheduling Payment		\$91,145.30
Start Date Payment		\$91,145.30
Final Payment		\$93,907.28

Dirty Boys Landscaping will call for markings of Cable, Phone, Electrical, Gas and Water Lines. *Gopher State One 651-454-0002*

Client is responsible for marking buried sprinkler lines and heads, and any additional Cable, Phone, Electrical or Gas lines.

If damage occurs to unmarked lines the client will be responsible to pay for repairs

Due to fluctuation of fuel and freight charges, quotes are valid for 10 days from date notated above.

Work completed in addition to the contents of this quote (per the clients request) will be invoiced at an hourly rate of \$180.00 and will be added to the final invoice.

Dirty Boys Landscaping 4527 Bridge Court Shoreview, MN 55126-2220

ITEMS REQUIRING BOARD ACTION

1. 2023 District Financial Reports and Audit – (Nick Tomczik)

MEMORANDUM

Rice Creek Watershed District



Date: April 3, 2024
To: RCWD Board of Managers
From: Nick Tomczik, Administrator
Subject: 2023 District Financial Reports and Audit

Introduction

Watershed districts must annually complete a financial report and audit pursuant to M.S. 103B and 103D.

Background

On April 2, 2024, district staff and Treasurer met to review the draft 2023 Annual Financial Report and Audit prepared by Redpath and Company, Ltd. (Redpath) for the year ending December 31, 2023. (At the time of this memo, the final report anticipated on April 4th in time for agenda packet.) Copies of the final report will be sent via email by Redpath to the State Auditor’s Office and the Board of Water and Soil Resources.

The Financial Report & Audit concludes with two letters to the District Managers one titled “Report on Internal Control” found on page 65 and one titled “Minnesota Legal Compliance Report” found on page 67.

The Report on Internal Control identified that the auditors did not identify any deficiencies in internal control that they considered to be a material weakness. The Report on Minnesota Legal Compliance states that nothing came to the attention of the auditors that caused them to believe that the RCWD failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*.

Staff Recommendation

Staff recommends acceptance and filing of the 2023 Annual Financial Report and Audit.

Proposed Motion

Manager _____ moves to accept and authorize the filing of the Rice Creek Watershed District 2023 Annual Financial Report and Audit.

Attachments

2023 Annual Financial Report and Audit



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Honorable Managers of
Rice Creek Watershed District
Blaine, Minnesota

We have audited the financial statements of the governmental activities and each major fund of Rice Creek Watershed District for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 31, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rice Creek Watershed District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by Rice Creek Watershed District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

The most sensitive estimates affecting the governmental activities financial statements are:

- the estimates used to calculate the net pension liability, the pension related deferred outflows and inflows of resources, and pension expense
- management's estimate of the value of intangible assets (wetland credits)
- present value of the lease liability

Management's estimates relating to the net pension liability, pension related deferred outflows and inflows of resources and pension expense are based on actuarial studies. Management's estimates relating to intangible assets are based on calculations provided by the District's Engineer. Management's estimate of the lease liability is based on the estimated incremental borrowing rate as of January 1, 2021. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. Determining sensitivity is subjective, however, we believe the disclosure most likely to be considered sensitive is Note 13 – Contingencies.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Uncorrected misstatements include an understatement of investment income in the 509 planning fund of approximately \$41,500 due to unrecorded interest receivable at year end. This timing difference is expected to self-correct as investments mature. Management has determined that its effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

We were not engaged to report on the introductory section and other information, which accompany the financial statements but are not RSI. Such information has not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reports

Various reports on compliance and internal controls are contained in the Other Required Reports section of the audited financial statement document.

Restriction on Use

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

Redpath and Company LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

April 5, 2024

RICE CREEK WATERSHED DISTRICT

ANNUAL FINANCIAL REPORT

December 31, 2023

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RICE CREEK WATERSHED DISTRICT
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INTRODUCTORY SECTION

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	<u>Term Expires</u>
Managers:	
Michael J. Bradley - President	January 17, 2027
John J. Waller - First Vice-President	January 17, 2025
Steven P. Wagamon - Second Vice-President	January 17, 2025
Marcie Weinandt - Treasurer	January 17, 2026
Jess Robertson - Secretary	January 17, 2026
Staff:	
Administrator: Nick Tomezik	
Project Manager: Vacant	
Office Manager: Theresa Stasica	
Lake and Stream Manager: Matthew Kocian	
Permit Coordinator/Wetland Specialist: Patrick Hughes	
Communication and Outreach Coordinator: Kendra Sommerfeld	
Public Drainage Inspector: Tom Schmidt Ashlee Ricci	
Technician / Water Resource Specialist: Molly Nelson	
Regulatory Technician: Anna Grace	
Permit Review Technician: Kelsey White	
Technician / Inspector: Terrence Chastan-Davis William Roach Alissa Chalberg	
Technical Field Assistant: Mitchell Sommers Kaitlyn Hembre Abel Green	
Water Monitoring Technician: Catherine Nester	
Program Support Technician: Abigail Tekiela	

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Managers of
Rice Creek Watershed District
Blaine, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Rice Creek Watershed District, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Rice Creek Watershed District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Rice Creek Watershed District, as of December 31, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Report on Summarized Comparative Information

We have previously audited Rice Creek Watershed District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated March 9, 2023. In our opinion, the summarized 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.

Responsibilities of Management for the Financial Statements

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 Rice Creek Watershed District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's 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 opinions. 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 Rice Creek Watershed District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rice Creek Watershed District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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 opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Rice Creek Watershed District's basic financial statements. The individual fund financial statements and supplementary financial information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and the supplementary financial information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and other information sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Redpath and Company LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

April 5, 2024

BASIC FINANCIAL STATEMENTS

RICE CREEK WATERSHED DISTRICT
STATEMENT OF NET POSITION
December 31, 2023
With Comparative Totals For December 31, 2022

Statement 1

	Primary Government	
	Governmental Activities	
	2023	2022
Assets:		
Cash and investments	\$14,499,148	\$13,085,081
Due from other governments	66,210	38,307
Accounts receivable - net	1,830	17,357
Property taxes receivable:		
Delinquent	55,805	76,888
Due from county	31,200	49,858
Special assessments receivable:		
Deferred	168,366	137,772
Special deferred	186,751	193,164
Delinquent	14,766	14,018
Due from county	2,222	5,839
Prepaid items	63,216	64,360
Leased asset - net	176,389	272,601
Capital assets - net:		
Nondepreciable	1,239,793	1,239,793
Depreciable	829,093	890,273
Total assets	<u>17,334,789</u>	<u>16,085,311</u>
Deferred outflows of resources related to pensions	<u>189,657</u>	<u>315,810</u>
Liabilities:		
Accounts payable	209,188	297,929
Contracts/retainage payable	-	2,880
Due to other governments	94,846	80,926
Deposits payable	1,940,857	2,309,957
Unearned revenue	177,327	87,223
Lease liability:		
Due within one year	100,993	96,471
Due in more than one year	87,565	188,559
Compensated absences payable:		
Due within one year	60,817	59,643
Due in more than one year	22,897	13,554
Net pension liability:		
Due in more than one year	698,986	1,005,844
Total liabilities	<u>3,393,476</u>	<u>4,142,986</u>
Deferred inflows of resources related to pensions	<u>228,608</u>	<u>14,935</u>
Total deferred inflows	<u>228,608</u>	<u>14,935</u>
Net position:		
Net investment in capital assets	2,056,717	2,117,637
Restricted	281,483	529,694
Unrestricted	11,564,162	9,595,869
Total net position	<u>\$13,902,362</u>	<u>\$12,243,200</u>

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

RICE CREEK WATERSHED DISTRICT

STATEMENT OF ACTIVITIES

Statement 2

For The Year Ended December 31, 2023

With Comparative Totals For The Year Ended December 31, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position Primary Government	
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Totals	
					2023	2022
Primary government:						
Governmental activities:						
General government	\$2,002,571	\$100,548	\$ -	\$ -	(\$1,902,023)	(\$1,727,494)
Programs	2,815,695	-	109,317	-	(2,706,378)	(3,511,424)
Interest expense on debt	4,822	-	-	-	(4,822)	(6,704)
Total governmental activities	<u>\$4,823,088</u>	<u>\$100,548</u>	<u>\$109,317</u>	<u>\$0</u>	<u>(4,613,223)</u>	<u>(5,245,622)</u>
General revenues:						
Property taxes					5,651,969	5,442,997
Grants and contributions not restricted to specific programs					-	4,416
Unrestricted investment earnings					580,075	182,569
Miscellaneous other					40,447	13,293
Total general revenues					<u>6,272,491</u>	<u>5,643,275</u>
Change in net position					1,659,268	397,653
Net position - January 1					<u>12,243,200</u>	<u>11,845,547</u>
Net position - December 31					<u>\$13,902,468</u>	<u>\$12,243,200</u>

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

RICE CREEK WATERSHED DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2023

With Comparative Totals For December 31, 2022

Statement 3

Assets	General Fund	509 Planning Special Revenue Fund	Total Governmental Funds	
			2023	2022
Cash and investments	\$2,433,257	\$12,065,891	\$14,499,148	\$13,085,081
Due from other governments	-	66,210	66,210	38,307
Accounts receivable - net	-	1,830	1,830	17,357
Property taxes receivable:				
Delinquent	4,893	50,912	55,805	76,888
Due from county	2,741	28,459	31,200	49,858
Special assessments receivable:				
Deferred	-	168,366	168,366	137,772
Special deferred	-	186,751	186,751	193,164
Delinquent	-	14,766	14,766	14,018
Due from county	-	2,222	2,222	5,839
Prepaid items	23,044	40,172	63,216	64,360
Total assets	\$2,463,935	\$12,625,579	\$15,089,514	\$13,682,644
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$12,130	\$197,058	\$209,188	\$297,929
Contracts/retainage payable	-	-	-	2,880
Due to other governments	11,447	83,399	94,846	80,926
Deposits payable	1,940,857	-	1,940,857	2,309,957
Unearned revenue	-	177,327	177,327	87,223
Total liabilities	1,964,434	457,784	2,422,218	2,778,915
Deferred inflows of resources:				
Unavailable revenue	4,893	279,086	283,979	421,841
Fund balance:				
Nonspendable	23,044	40,172	63,216	64,360
Restricted	-	105,527	105,527	184,740
Committed	-	5,980,916	5,980,916	1,174,725
Assigned	-	5,870,117	5,870,117	8,784,349
Unassigned	471,564	(108,023)	363,541	273,714
Total fund balance	494,608	11,888,709	12,383,317	10,481,888
Total liabilities, deferred inflows of resources, and fund balance	\$2,463,935	\$12,625,579	\$15,089,514	\$13,682,644
Fund balance reported above			\$12,383,317	\$10,481,888
Amounts reported for governmental activities in the Statement of Net Position are different because:				
Capital assets and right to use leased assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			2,245,275	2,402,667
Deferred outflows of resources related to pensions are not current financial resources and, therefore, are not reported in the funds.			189,657	315,810
Deferred inflows of resources related to pensions are associated with long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds.			(228,608)	(14,935)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:				
Compensated absences payable			(83,714)	(73,197)
Net pension liability			(698,986)	(1,005,844)
Lease liability			(188,558)	(285,030)
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.			283,979	421,841
Net position of governmental activities			\$13,902,362	\$12,243,200

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

RICE CREEK WATERSHED DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2023
With Comparative Totals For The Year Ended December 31, 2022

Statement 4

	<u>General Fund</u>	509 Planning Special <u>Revenue Fund</u>	<u>Total Governmental Funds</u>	
			2023	2022
Revenues:				
General property taxes	\$498,343	\$5,174,709	\$5,673,052	\$5,409,263
Special assessments	-	102,286	102,286	227,687
Intergovernmental	124	123,494	123,618	49,666
Permits	-	100,548	100,548	191,268
Investment income	144,601	435,474	580,075	182,569
Miscellaneous	128	40,319	40,447	75,023
Total revenues	<u>643,196</u>	<u>5,976,830</u>	<u>6,620,026</u>	<u>6,135,476</u>
Expenditures:				
Current:				
General government	424,280	1,438,508	1,862,788	1,755,531
Programs	-	2,754,515	2,754,515	3,810,978
Capital outlay	-	-	-	43,554
Debt service				
Principal	19,294	77,178	96,472	92,096
Interest	965	3,857	4,822	6,704
Total expenditures	<u>444,539</u>	<u>4,274,058</u>	<u>4,718,597</u>	<u>5,708,863</u>
Revenues over (under) expenditures	198,657	1,702,772	1,901,429	426,613
Fund balance - January 1	<u>295,951</u>	<u>10,185,937</u>	<u>10,481,888</u>	<u>10,055,275</u>
Fund balance - December 31	<u>\$494,608</u>	<u>\$11,888,709</u>	<u>\$12,383,317</u>	<u>\$10,481,888</u>

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

RICE CREEK WATERSHED DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2023
With Comparative Totals For The Year Ended December 31, 2022

Statement 5

	<u>2023</u>	<u>2022</u>
Amounts reported for governmental activities in the Statement of Activities (Statement 2) are different because:		
Net changes in fund balances - total governmental funds (Statement 4)	\$1,901,429	\$426,613
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation or amortization expense:		
Capital outlay	-	43,554
Capitalization of project expenses	-	82,416
Depreciation expense	(61,180)	(74,557)
Amortization expense	(96,212)	(96,212)
The net effect of various miscellaneous transactions involving capital assets is to increase (decrease) net position (i.e. sales, trade-ins, disposals, etc.)	-	(21,518)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Change in delinquent property taxes	(21,083)	33,734
Change in delinquent and deferred special assessments	(116,673)	(24,440)
The issuance of long-term debt (e.g. loans payable) provide current resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Principal payments on lease liabilities	96,472	92,096
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Expenses reported in the Statement of Activities include the effects of the changes in these expense accruals as follows:		
Change in compensated absences payable	(10,517)	3,594
Change in accrued interest payable	-	-
Governmental funds report pension contributions as expenditures, however, pension expense is reported in the Statement of Activities. This is the amount by which net pension expense differed from pension contributions in the current period.	<u>(32,968)</u>	<u>(67,627)</u>
Change in net position of governmental activities (Statement 2)	<u>\$1,659,268</u>	<u>\$397,653</u>

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Rice Creek Watershed District (the District) conform to accounting principles generally accepted in the United States of America applicable to governmental units. The following is a summary of significant accounting policies.

A. FINANCIAL REPORTING ENTITY

The District was organized January 18, 1972 under the Minnesota Watershed Act as amended by the Minnesota Water Resources Board as provided in Minnesota Statutes Chapter 112. The District covers areas within the following four counties: Anoka, Hennepin, Ramsey and Washington. The District is operated by a five member Board of Managers appointed by the respective County Boards of Commissioners for staggered three year terms. In accordance with Governmental Accounting Standards Board (GASB) pronouncements and accounting principles generally accepted in the United States of America, the financial statements of the reporting entity should include the primary government and its component units.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. There are no organizations considered to be component units of the District.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*. There are no *business-type activities*, which rely to a significant extent on fees and charges for services.

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

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

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

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

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

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

The District reports the following major governmental funds:

General Fund – is the general operating fund of the District. It is used to account for financial resources to be used for general administrative expenses and for the construction and maintenance of projects of common benefit to the District.

509 Planning Fund (special revenue fund) – has been established to record transactions resulting from the Metropolitan Surface Water Management Act (Chapter 509, Laws of 1982 Minnesota Statutes Section 473.875 to 473.883). Property taxes are committed for the 509 Planning Fund.

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

D. BUDGETS

The District prepares annual revenue and expenditure budgets for the General Fund and 509 Planning Special Revenue Fund. The District monitors budget performance on the fund basis. All amounts over budget have been approved by the Board through the disbursement approval process. The modified accrual basis of accounting is used by the District for budgeting data. All appropriations end with the fiscal year for which they were made. Encumbrance accounting, under which purchase orders, contracts and other commitments of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District.

E. CASH AND INVESTMENTS

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

Investments are stated at fair value, based upon quoted market prices. Investment income is accrued at the balance sheet date.

F. PROPERTY TAX REVENUE RECOGNITION

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

GOVERNMENTAL FUND FINANCIAL STATEMENTS

The District recognizes property tax revenue when it becomes both measurable and available to finance expenditures of the current period. In practice, current and delinquent taxes received by the District in July, December and January are recognized as revenue for the current year. Taxes collected by the County by December 31 (remitted to the District the following January) are classified as due from county. Taxes not collected by the county by December 31 are classified as delinquent taxes receivable. The portion of delinquent taxes not collected by the District in January are fully offset by deferred inflow of resources because they are not available to finance current expenditures.

G. SPECIAL ASSESSMENT REVENUE RECOGNITION

Special assessments are levied against benefited properties for the cost or a portion of the cost of special assessment improvement projects in accordance with State Statutes. These assessments are collectible by the District over a term of years usually consistent with the term of the project. Collection of annual installments (including interest) is handled by the County Auditor in the same manner as property taxes. Property owners are allowed to prepay future installments without interest or prepayment penalties.

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Once a special assessment roll is adopted, the amount attributed to each parcel is a lien upon that property until full payment is made or the amount is determined to be excessive by the Board or court action. If special assessments are allowed to go delinquent, the property is subject to tax forfeit sale. Proceeds of sales from tax forfeit properties are remitted to the District in payment of delinquent special assessments. Pursuant to State Statutes, a property shall be subject to a tax forfeit sale after three years unless it is homesteaded, agricultural or seasonal recreational land in which event the property is subject to such sale after five years.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District generally recognizes special assessment revenue in the period that the assessment roll was adopted by the Board. Uncollectible special assessments are not material and have not been reported.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Revenue from special assessments is recognized by the District when it becomes measurable and available to finance expenditures of the current fiscal period. In practice, current and delinquent special assessments received by the District are recognized as revenue for the current year. Special assessments that are collected by the County by December 31 (remitted to the District the following January) are also recognized as revenue for the current year. All remaining delinquent, deferred and special deferred assessments receivable in governmental funds are completely offset by deferred inflow of resources.

H. INVENTORIES

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

I. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, infrastructure assets, and intangible assets such as easements and computer software, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Equipment	5 - 15 years
Vehicles	5 years
Infrastructure	25 years
Temporary easements	Life of easements

J. COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation and sick pay benefits that are attributable to services already rendered, accumulated, and is more likely than not to be used for time off or otherwise paid is accrued in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

K. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

L. FUND BALANCE CLASSIFICATIONS

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

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

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

Committed - consists of internally imposed constraints. These constraints are established by Resolution of the Board of Managers.

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

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

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

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

M. INTERFUND TRANSACTIONS

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

N. USE OF ESTIMATES

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

O. RECLASSIFICATIONS

Certain reclassifications were made to prior year amounts to conform to the current year presentation.

P. PREPAID ITEMS

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

Q. COMPARATIVE TOTALS

The basic financial statements, required supplementary information, individual fund financial statements, and supplementary financial information include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended December 31, 2022, from which the summarized information was derived.

R. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future periods and so will *not* be recognized as an outflow of resources (expense) until then. The government has one item that qualifies for reporting in this category. It is the pension related deferred outflows reported in the government-wide Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has pension related deferred inflows of resources reported in the government-wide Statement of Net Position. The government also has a type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental fund balance sheet. The governmental funds report unavailable revenues from the following sources: property taxes and special assessments.

S. DEFINED BENEFIT PENSION PLANS

For purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to and deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. LEASING ARRANGEMENTS

The entity has recorded right to use leased assets. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives and plus ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

Note 2 DEPOSITS AND INVESTMENTS

A. DEPOSITS

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

Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds. Securities pledged as collateral are required to be held in safekeeping by the District or in a financial institution other than that furnishing the collateral. Minnesota Statute 118A.03 identifies allowable forms of collateral. The District has no additional deposit policies addressing custodial credit risk.

Custodial Credit Risk – Deposits – this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. At December 31, 2023, the entire bank balance was covered by federal depository insurance or perfected collateral held by the District's agent in the District's name.

B. INVESTMENTS

Subject to rating, yield, maturity and issuer requirements as prescribed by statute, Minnesota Statutes 118A.04 and 118A.05 authorize the District to invest in United States securities, state and local securities, commercial paper, time deposits, temporary general obligation bonds, repurchase agreements, Minnesota joint powers investment trust and guaranteed investment contracts.

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The District has investments in the Minnesota Municipal Money Market Fund (4M fund). The 4M fund is an external investment pool regulated by Minnesota Statutes and the Board of Directors of the League of Minnesota Cities. The 4M fund is an unrated pool and the fair value of the position in the pool is the same as the value of pool shares. The pool is managed to maintain a portfolio weighted average maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) of \$1 per share. The pool measures its investments at amortized cost in accordance with GASB Statement No. 79. The 4M Liquid Asset Fund has no redemption requirement. The 4M Plus Fund requires funds to be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period are subject to a penalty equal to 7 days interest on the amount withdrawn.

At December 31, 2023, the amount of investments held in the 4M fund was \$11,419,360. The maximum maturity of 4M fund investments is 14 days.

A summary of the District's cash and investments at December 31, 2023 is as follows:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)	
			Less Than 1	1-5
External investment pool - 4M Fund	Not rated	\$11,419,360	\$11,419,360	\$ -
Brokered certificates of deposit	Not rated	3,836,473	949,950	2,886,523
Total		<u>\$15,255,833</u>	<u>\$12,369,310</u>	<u>\$2,886,523</u>
		Total investments		\$15,255,833
		Deposits		(756,685)
		Total cash and investments		<u>\$14,499,148</u>

The deficit deposit balance represents checks which were outstanding at year end. As checks are cashed, amounts are automatically withdrawn from the 4M fund.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy has three levels. Level 1 investments are valued using inputs that are based on quoted prices in active markets for identical assets. Level 2 investments are valued using inputs that are based on quoted prices for similar assets or inputs that are observable, either directly or indirectly. Level 3 investments are valued using inputs that are unobservable.

The District has the following recurring fair value measurements as of December 31, 2023:

Investment Type	12/31/2023	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Brokered certificates of deposit	\$3,836,473	\$ -	\$3,836,473	\$ -
Investments not categorized:				
External investment pool- 4M Fund	11,419,360			
Total investments	<u>\$15,255,833</u>			

C. INVESTMENT RISKS

Credit Risk – this is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligation to the holder of the investment. The District follows State Statutes in regards to credit risk of investments. To ensure security when considering an investment, the District cross-checks all depositories under consideration against existing investments to make certain that funds in excess of insurance limits are not deposited with the same institution unless collateralized as outlined herein. Furthermore, the Board of Managers will approve all financial institutions, brokers and advisers with which the District will do business.

Interest Rate Risk – this is the risk that changes in the interest rates of debt investments could adversely affect the fair value of an investment. The District minimizes interest rate risk by structuring its investment portfolio to ensure that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

Concentration of Credit Risk – this is the risk of loss that may be attributed to the magnitude of the District’s investment in a single issuer. The District diversifies its investments according to type and maturity. The District portfolio, to the extent feasible, contains a mixture of short-term (shorter than one year) and long-term (more than one year) investments. The District attempts to match its investments with anticipated cash-flow requirements. Extended maturities may be used to take advantage of higher yields

Custodial Credit Risk. For investments in securities, custodial credit risk is the risk that in the event of a failure of the counterparty, the District will not be able to recover the value of its investment securities that is in the possession of an outside party. The District minimizes deposit custodial risk by obtaining collateral for all uninsured amounts on deposit and necessary documentation to show compliance.

Note 3 RECEIVABLES

Significant receivable balances not expected to be collected within one year of December 31, 2023 are as follows:

	<u>Major Funds</u>		<u>Total</u>
	<u>General</u>	<u>509 Planning Fund</u>	
Deferred special assessments	\$ -	\$141,750	\$141,750
Special deferred special assessments	-	186,750	186,750
Delinquent special assessments	-	6,500	6,500
Delinquent property taxes	4,700	48,700	53,400
Total	<u>\$4,700</u>	<u>\$383,700</u>	<u>\$388,400</u>

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Note 4 UNAVAILABLE REVENUES

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

	Property Taxes	Special Assessments	Total
General Fund	\$4,893	\$ -	\$4,893
509 Planning Fund	50,910	228,176	279,086
Totals	<u>\$55,803</u>	<u>\$228,176</u>	<u>\$283,979</u>

Note 5 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Construction in process - wetland credits	\$421,080	\$ -	\$ -	\$421,080
Land and permanent easements	818,713	-	-	818,713
Total capital assets, not being depreciated	<u>1,239,793</u>	<u>0</u>	<u>0</u>	<u>1,239,793</u>
Capital assets, being depreciated:				
Vehicles	190,244	-	-	190,244
Equipment	392,405	-	-	392,405
Infrastructure	817,771	-	-	817,771
Temporary easements	30,000	-	-	30,000
Total capital assets, being depreciated	<u>1,430,420</u>	<u>0</u>	<u>0</u>	<u>1,430,420</u>
Less accumulated depreciation for:				
Vehicles	146,690	8,711	-	155,401
Equipment	295,395	19,258	-	314,653
Infrastructure	75,562	32,711	-	108,273
Temporary easements	22,500	500	-	23,000
Total accumulated depreciation	<u>540,147</u>	<u>61,180</u>	<u>0</u>	<u>601,327</u>
Total capital assets being depreciated - net	<u>890,273</u>	<u>(61,180)</u>	<u>-</u>	<u>829,093</u>
Governmental activities capital assets - net	<u>\$2,130,066</u>	<u>(\$61,180)</u>	<u>\$0</u>	<u>\$2,068,886</u>

RICE CREEK WATERSHED DISTRICT
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Depreciation expense was charged to function/programs of the District as follows:

Governmental activities:	
General government	\$ -
Programs	61,180
Total depreciation expense - governmental activities	<u>61,180</u>

Note 6 RIGHT TO USE LEASED ASSET

The District has a lease agreement for office space which is recorded as a right to use leased asset as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Right to use leased asset:				
Leased office space	<u>\$465,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$465,025</u>
Less accumulated amortization for:				
Leased office space	<u>192,424</u>	<u>96,212</u>	<u>-</u>	<u>288,636</u>
Total right to use leased asset - net	<u>\$272,601</u>	<u>(\$96,212)</u>	<u>\$0</u>	<u>\$176,389</u>

Note 7 DEFINED BENEFIT PENSION PLANS

A. PLAN DESCRIPTION

The District participates in the following cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

All full-time and certain part-time employees of the District are covered by the General Employees Retirement Fund (GERF). GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

B. BENEFITS PROVIDED

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated members. Members hired prior to July 1, 1989 receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first ten years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7% for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

C. CONTRIBUTIONS

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5% for Coordinated Plan members. The District contributions to the GERS for the year ended December 31, 2023 were \$79,171. The District's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTS

At December 31, 2023, the District reported a liability of \$698,986 for its proportionate share of GERS's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$19,202.

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022 through June 30, 2023, relative to the total employer contributions received from all of PERA's participating

RICE CREEK WATERSHED DISTRICT
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employers. The District's proportionate share was .0125% at the end of the measurement period and .0127% for the beginning of the period.

District's proportionate share of the net pension liability	\$698,986
State of Minnesota's proportionate share of the net pension liability associated with the District	<u>19,202</u>
Total	<u><u>\$718,188</u></u>

For the year ended December 31, 2023, the District recognized pension expense of \$112,139 for its proportionate share of the GERF's pension expense. In addition, the District recognized an additional \$86 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the GERF.

At December 31, 2023, the District reported its proportionate share of the GERF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$22,955	\$4,777
Changes in actuarial assumptions	112,286	191,586
Net collective difference between projected and actual investment earnings	-	24,843
Changes in proportion	13,554	7,402
Contributions paid to PERA subsequent to the measurement date	<u>40,862</u>	-
Total	<u><u>\$189,657</u></u>	<u><u>\$228,608</u></u>

The \$40,862 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Pension Expense</u>
2024	21,815
2025	(100,317)
2026	13,852
2027	(15,163)
2028	-
Thereafter	-

E. ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2023 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.25% per year
Investment Rate of Return	7.00%

The long-term investment rate of return is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates deemed to be reasonable by the actuary. An investment return of 7.00% was deemed to be within that range of reasonableness for financial reporting purposes.

Benefit increases after retirement are assumed to be 1.25% for the GERF.

Salary growth assumptions range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. Mortality rates were based on the Pub-2010 General Employee Mortality Table, with slight adjustments to fit PERA's experience.

Actuarial assumptions for GERF are reviewed every four years. The most recent four-year experience study was completed in 2022. The assumption changes were adopted by the Board and become effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.50% to 7.00%.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million was contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

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The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.5%	5.10%
International equity	16.5%	5.30%
Fixed income	25.0%	0.75%
Private markets	25.0%	5.90%
Total	100%	

F. DISCOUNT RATE

The discount rate used to measure the total pension liability in 2023 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. PENSION LIABILITY SENSITIVITY

The following presents the District’s proportionate share of the net pension liability, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Proportionate share of the GERF net pension liability	\$1,236,562	\$698,986	\$256,809

H. PENSION PLAN FIDUCIARY NET POSITION

Detailed information about the pension plan’s fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

RICE CREEK WATERSHED DISTRICT
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Note 8 FUND BALANCE

A. CLASSIFICATIONS

At December 31, 2023, a summary of the governmental fund balance classifications are as follows:

	General Fund	509 Planning Special Revenue Fund
Nonspendable:		
Prepaid items	\$23,044	\$40,172
Committed for:		
60-15 SW Management C-S	-	991,047
80-15 Municipal Public Drainage System Maintenance	-	86,356
90-01 Water Quality Grant Program	-	403,513
99-60 Project Anticipation - Restoration	-	2,700,000
99-80 Project Anticipation - Ditch & Creek	-	1,400,000
99-90 Project Anticipation - Lake & Stream	-	200,000
99-95 Project Anticipation - District Facility	-	200,000
Total Committed Fund Balance:	0	5,980,916
Assigned for:		
60-01 Anoka Chain of Lakes WMP	-	58,536
60-03 Lower Rice Creek WMP	-	19,961
60-04 Middle Rice Creek WMP	-	22,759
60-06 Bald Eagle Lake WMP	-	36,180
60-08 RCD 2,3&5 WMP	-	670,634
60-11 Regional Water Management PP	-	7,307
60-24 Southwest Urban Lakes Imp	-	76,560
60-29 Clear Lake WMP	-	93,499
60-35 Stormwater Master Plan	-	47,220
80-01 Natural Waterway Management	-	14,958
80-02 Ditch Maintenance	-	47,391
80-08 RCD 4 repair	-	74,924
80-21 AWJD 3 Repair	-	178,900
80-23 ACD 15 & AWJD 4	-	232,314
80-25 ACD 53-62 Repair	-	43,833
90-04 Surface Water Monitoring	-	3,963
90-27 Curly Leaf Pond Management	-	44,032
Communication and outreach	-	227,367
Information management	-	304,429
Regulatory purposes	-	779,492
District facilities	-	906,497
Lake and stream management	-	530,047
Ditch and creek maintenance	-	926,637
Restoration	-	522,677
Total Assigned Fund Balance:	0	5,870,117
Restricted for:		
60-05 Bald Eagle Lake WMD	-	31,780
80-04 ACD 10-22-32 WMD	-	14,361
80-06 ACD 46 WMD	-	41,016
80-22 ACD 15 & AWJD 4 WMD	-	18,370
Total Restricted Fund Balance:	0	105,527
Unassigned*		
80-05 ACD 31 WMD	-	(6,926)
80-07 RCD 4 WMD	-	(2,228)
80-24 ACD 53-62 WMD	-	(98,869)
General Fund	471,564	-
Total Unassigned Fund Balance:	471,564	(108,023)
Total	\$494,608	\$11,888,709

*Deficit fund balances in WMD projects will be eliminated with future restricted revenue collections

B. MINIMUM UNASSIGNED FUND BALANCE POLICY

The District has formally adopted a policy regarding minimum unassigned and assigned fund balances. The most significant revenue source of the District is property taxes. The revenue source is received in two installments during the year – June and December. As such, it is the District’s goal to begin each fiscal year with sufficient working capital to fund operations between each semi-annual receipt of property taxes.

The policy establishes a year end targeted unassigned fund balance (General Fund) and assigned fund balance (509 Planning Fund) amount for cash flow timing needs of not less than 40% of the subsequent year’s budgeted operating expenditures. At December 31, 2023, the unassigned fund balance of the General Fund was 90% of the subsequent year’s budgeted expenditures. The assigned fund balance of the 509 Planning Fund was sufficient to meet policy requirements.

Note 9 FEDERALLY ASSISTED PROGRAMS - COMPLIANCE AUDITS

The District receives financial assistance from federal, state and local governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at December 31, 2023.

Note 10 COMPENSATED ABSENCES PAYABLE

Compensated absences activity for the year ended December 31, 2023 was as follows:

	<u>Balance</u> <u>12/31/2022</u>	<u>Additions*</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2023</u>	<u>Due Within</u> <u>One Year</u>
Compensated absences payable	\$73,197	\$10,517	\$ -	\$83,714	\$60,817

*The change in compensated absences payable is presented as a net change.

Note 11 LEASE LIABILITY

The District has a lease agreement for office space through October 31, 2025. The lease liability is measured at a discount rate of 2% which is the District’s incremental borrowing rate. There are no variable payment components.

<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
\$285,030	\$ -	(\$96,472)	\$188,558

RICE CREEK WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

The future minimum lease liability and the net present value of the related payments as of December 31, 2023 was as follow:

Year Ending December 31	Principal Payments	Interest Payments	Total
2024	\$100,993	\$2,852	\$103,845
2025	87,565	805	88,370
	\$188,558	\$3,657	\$192,215

Note 12 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters.

Workers compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The District pays an annual premium to the LMCIT. The District is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through Workers Compensation Reinsurance Association (WCRA) as required by law. For workers compensation, the District is not subject to a deductible. The District’s workers compensation coverage is retrospectively rated. With this type of coverage, final premiums are determined after loss experience is known. The amount of premium adjustment, if any, is considered immaterial and not recorded until received or paid.

Property and casualty insurance coverage is provided through a pooled self-insurance program through the LMCIT. The District pays an annual premium to the LMCIT. The District is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through commercial companies for claims in excess various amounts. The District retains risk for deductible portions. These deductibles are considered immaterial to the financial statements.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years. Any pending claims against the District are expected to be fully covered by the District’s insurance.

Note 13 CONTINGENCIES

In settlement agreements approved in 2005, the District committed that when development occurs on two tracts then owned by the Metro Shooting Center and Trost, the application of the District’s wetland rules will not have the result of affording the owner for the Metro Shooting parcel fewer than 100 contiguous upland acres for development, and the owner of the Trost parcel no fewer than 45 such acres. If additional wetland replacement is required to allow for consolidation of the stated acreage, the District will bear the cost of that replacement. The District is unable at this time to estimate the District expense if and when the liability should arise.

RICE CREEK WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 14 COMMITMENTS

At December 31, 2023, the District had the following commitment:

	Remaining Commitment
Ramsey County Ditch 4 Project	<u>\$29,633</u>

The District has pledged future special assessment collections on the RCD4 project to pay this commitment.

Note 15 RECENTLY ISSUED ACCOUNTING STANDARDS

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

Statement No. 100 *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62.* The provisions of this Statement are effective for fiscal years beginning after June 15, 2023.

Statement No. 102 *Certain Risk Disclosures.* The provisions of this Statement are effective for fiscal years beginning after June 15, 2024.

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

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REQUIRED SUPPLEMENTARY INFORMATION

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RICE CREEK WATERSHED DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2023
With Comparative Actual Amounts For The Year Ended December 31, 2022

Statement 6

	Budgeted Amounts		2023 Actual Amounts	Variance with Final Budget - Positive (Negative)	2022 Actual Amounts
	Original	Final			
Revenues:					
General property taxes:					
Current and delinquent:					
Ramsey County	\$255,952	\$255,952	\$252,746	(\$3,206)	\$241,325
Anoka County	146,250	146,250	144,418	(1,832)	135,823
Washington County	98,528	98,528	97,294	(1,234)	91,372
Hennepin County	3,935	3,935	3,885	(50)	3,459
Total general property taxes	504,665	504,665	498,343	(6,322)	471,979
Intergovernmental	-	-	124	124	125
Investment income	1,015	1,015	144,601	143,586	43,893
Miscellaneous	-	-	128	128	3,693
Total revenues	505,680	505,680	643,196	137,516	519,690
Expenditures:					
Current:					
Hydrological engineering	58,000	58,000	44,349	13,651	42,839
Legal	50,000	50,000	35,103	14,897	44,199
Wages	247,410	247,410	238,358	9,052	232,789
Manager's per diem	32,500	32,500	29,250	3,250	30,150
Manager's travel and expense	6,000	6,000	7,392	(1,392)	8,493
Publication information and education	18,000	18,000	16,916	1,084	15,379
Contract services	24,000	24,000	17,767	6,233	9,418
Insurance	7,000	7,000	6,637	363	6,653
Office expense	16,170	16,170	10,890	5,280	10,668
Publication information and education	8,900	8,900	2,897	6,003	3,056
Dues and memberships	15,500	15,500	14,721	779	9,619
Debt Service:					
Principal	22,200	22,200	19,294	2,906	18,418
Interest	-	-	965	(965)	1,342
Total expenditures	505,680	505,680	444,539	61,141	433,023
Revenues over (under) expenditures	\$0	\$0	198,657	\$198,657	86,667
Fund balance - January 1			295,951		209,284
Fund balance - December 31			\$494,608		\$295,951

See accompanying notes to the required supplementary information.

RICE CREEK WATERSHED DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - 509 PLANNING SPECIAL REVENUE FUND
 For The Year Ended December 31, 2023
 With Comparative Actual Amounts For The Year Ended December 31, 2022

Statement 7
Page 1 of 2

	Budgeted Amounts		2023 Actual Amounts	Variance with Final Budget - Positive (Negative)	2022 Actual Amounts
	Original	Final			
Revenues:					
General property taxes:					
Current and delinquent:					
Ramsey County	\$2,657,756	\$2,657,756	\$2,624,469	(\$33,287)	\$2,524,460
Anoka County	1,518,630	\$1,518,630	1,499,609	(19,021)	1,420,815
Washington County	1,023,099	1,023,099	1,010,284	(12,815)	955,830
Hennepin County	40,859	40,859	40,347	(512)	36,179
Total general property taxes	5,240,344	5,240,344	5,174,709	(65,635)	4,937,284
Special assessments	101,429	101,429	102,286	857	227,687
Intergovernmental	121,521	121,521	123,494	1,973	49,541
Permits	221,136	221,136	100,548	(120,588)	191,268
Investment income	15,755	15,755	435,474	419,719	138,676
Miscellaneous	29,568	29,568	40,319	10,751	71,330
Total revenues	5,729,753	5,729,753	5,976,830	247,077	5,615,786
Expenditures:					
Planning and projects:					
Information management:					
Boundary management program	15,000	15,000	15,464	(464)	22,459
District-wide model	40,000	40,000	37,459	2,541	30,891
Database & viewer maintenance	-	-	31,503	(31,503)	26,845
District website	50,000	50,000	55,253	(5,253)	5,845
Communication & outreach:					
Water communication and outreach	11,000	11,000	1,691	9,309	9,406
Master water steward program	19,000	19,000	7,000	12,000	8,000
Outreach partnership	28,000	28,000	26,420	1,580	20,065
Mini-grants program	10,000	10,000	6,935	3,065	7,262
Engineering & technical support	6,000	6,000	3,620	2,380	3,917
Watershed plan maintenance	6,000	6,000	3,354	2,646	-
Restoration projects:					
Anoka Chain of Lakes water management project	150,000	150,000	24,378	125,622	10,244
Lower Rice Creek water management project	150,000	150,000	27,382	122,618	-
Middle Rice Creek water management project	50,000	50,000	913	49,087	-
Bald Eagle Lake WMD	31,789	31,789	9	31,780	2,290
Bald Eagle Lake water management project	50,000	50,000	12,185	37,815	-
RCD 2, 3 & 5 basic water management project	250,000	250,000	110,796	139,204	31,820
Golden Lake water management project	-	-	-	-	-
Regional water management partnership projects	50,000	50,000	67,838	(17,838)	49,003
Stormwater management cost share	785,000	785,000	179,932	605,068	220,413
Southwest urban lakes implementation	75,000	75,000	13,889	61,111	-
Clear Lake water quality	75,000	75,000	14	74,986	4,252
Stormwater master planning	50,000	50,000	10,000	40,000	-
Municipal CIP early coordination	10,000	10,000	119	9,881	-
Groundwater management & stormwater reuse	15,000	15,000	3,966	11,034	-
Regulatory:					
Rule revision & permit guidance	20,000	20,000	-	20,000	-
Permit review, inspection & coordination	880,000	880,000	677,463	202,537	751,803

See accompanying notes to the required supplementary information.

RICE CREEK WATERSHED DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - 509 PLANNING SPECIAL REVENUE FUND
 For The Year Ended December 31, 2023
 With Comparative Actual Amounts For The Year Ended December 31, 2022

Expenditures: (continued)	Budgeted Amounts		2023 Actual Amounts	Variance with Final Budget - Positive (Negative)	2022 Actual Amounts
	Original	Final			
Ditch and creek maintenance:					
Municipal Public Drainage System Maintenance	\$50,000	\$50,000	\$ -	\$50,000	\$ -
Repair reports & studies	196,000	196,000	176,733	19,267	91,974
Ditches - maintenance	335,000	335,000	156,921	178,079	285,186
Natural waterway management	10,000	10,000	-	10,000	-
ACD 10-22-32 WMD	28,339	28,339	-	28,339	19,908
ACD 31 WMD	8,456	8,456	-	8,456	-
ACD 46 WMD	45,971	45,971	-	45,971	16,326
RCD 4 WMD	97,138	97,138	83,959	13,179	90,877
RCD 4 repair	35,000	35,000	861	34,139	-
WJD 2 branch 1/2 repair	-	-	-	-	31,734
AWJD 3 repair	550,000	550,000	173,132	376,868	11,482
ACD 15 & AWJD 4	50,373	50,373	3	50,370	2,000
ACD 53-62 WMD	177,000	177,000	219,928	(42,928)	60,882
ACD 53-62 repair	118,000	118,000	121,750	(3,750)	57,004
District facilities:					
Long Lake sediment basin maintenance	-	-	-	-	1,310,243
Locke Lake sediment basin maintenance	-	-	-	-	2,947
District facilities repair	156,000	156,000	1,391	154,609	91,019
Inspection, operation & maintenance	294,000	294,000	48,052	245,948	51,946
Lake and stream management:					
Water quality grant program	280,000	280,000	94,936	185,064	129,484
Surface water monitoring program	210,000	210,000	149,482	60,518	186,709
Common carp management	225,000	225,000	183,350	41,650	160,689
Curly leaf pondweed management	50,000	50,000	26,434	23,566	6,053
Total projects and planning	<u>5,743,066</u>	<u>5,743,066</u>	<u>2,754,515</u>	<u>2,988,551</u>	<u>3,810,978</u>
Capital outlay	-	-	-	-	43,554
Administrative:					
Employee education	28,850	28,850	13,152	15,698	7,451
Legal fees	87,750	87,750	13,274	74,476	7,761
Staff travel	4,125	4,125	1,352	2,773	1,781
Office expense	399,407	399,407	274,789	124,618	267,738
Payroll taxes	89,164	89,164	66,268	22,896	62,466
Rent	-	-	1,419	(1,419)	263
Salaries and wages	1,397,245	1,397,245	1,068,254	328,991	994,808
Total administrative	<u>2,006,541</u>	<u>2,006,541</u>	<u>1,438,508</u>	<u>568,033</u>	<u>1,342,268</u>
Debt service:					
Principal	88,800	88,800	77,178	11,622	73,678
Interest	-	-	3,857	(3,857)	5,362
Total debt service	<u>88,800</u>	<u>88,800</u>	<u>81,035</u>	<u>7,765</u>	<u>79,040</u>
Total expenditures	<u>7,838,407</u>	<u>7,838,407</u>	<u>4,274,058</u>	<u>3,564,349</u>	<u>5,275,840</u>
Revenues over (under) expenditures	<u>(\$2,108,654)</u>	<u>(\$2,108,654)</u>	1,702,772	<u>\$3,811,426</u>	339,946
Fund balance - January 1			<u>10,185,937</u>		<u>9,845,991</u>
Fund balance - December 31			<u>\$11,888,709</u>		<u>\$10,185,937</u>

See accompanying notes to the required supplementary information.

RICE CREEK WATERSHED DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY -
 GENERAL EMPLOYEES RETIREMENT FUND
 For The Last Ten Years

Statement 8

Measurement Date June 30	Fiscal Year Ending December 31	District's Proportionate (Percentage) of the Net Pension Liability	District's Proportionate Share (Amount) of the Net Pension Liability (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with District (b)	District's Proportionate Share of the Net Pension Liability Associated with District (a+b)	Covered Payroll (c)	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll (a+b)/c	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	2015	0.0115%	\$595,990	\$ -	\$595,990	\$677,008	88.0%	78.2%
2016	2016	0.0116%	941,862	12,247	954,109	719,843	132.5%	68.9%
2017	2017	0.0115%	734,152	9,210	743,362	739,145	100.6%	75.9%
2018	2018	0.0121%	671,258	22,024	693,282	814,170	85.2%	79.5%
2019	2019	0.0119%	657,924	20,499	678,423	844,687	80.3%	80.2%
2020	2020	0.0121%	725,450	22,239	747,689	860,483	86.9%	79.1%
2021	2021	0.0122%	520,995	15,818	536,813	876,721	61.2%	87.0%
2022	2022	0.0127%	1,005,844	29,551	1,035,395	953,338	108.6%	76.7%
2023	2023	0.0125%	698,986	19,202	718,188	991,735	72.4%	83.1%

The schedule is provided prospectively beginning with the District's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

RICE CREEK WATERSHED DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PENSION CONTRIBUTIONS - GENERAL EMPLOYEES RETIREMENT FUND
 For The Last Ten Years

Statement 9

Fiscal Year Ending December 31	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
2015	\$53,360	\$53,360	\$ -	\$711,468	7.5%
2016	52,836	52,836	-	704,475	7.5%
2017	59,502	59,502	-	793,365	7.5%
2018	62,890	62,890	-	838,543	7.5%
2019	63,344	63,344	-	844,589	7.5%
2020	65,413	65,413	-	872,181	7.5%
2021	67,107	67,107	-	894,765	7.5%
2022	73,669	73,669	-	982,241	7.5%
2023	79,171	79,171	-	1,055,613	7.5%

The schedule is provided prospectively beginning with the District's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

See accompanying notes to the required supplementary information.

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RICE CREEK WATERSHED DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2023

Note A LEGAL COMPLIANCE – BUDGETS

The General Fund and 509 Planning Special Revenue Fund budgets are legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the fund level for both funds.

Note B PENSION INFORMATION

PERA – General Employees Retirement Fund

2022 Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were decreased 0.25% and assumed rates of retirement were changed resulting in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination and disability were also changed.
- Base mortality tables were changed from RP-2014 tables to Pub-2010 tables, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2020 Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2017 to MP-2018.

2019 Changes in the Plan Provisions:

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

RICE CREEK WATERSHED DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2023

2017 Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability and 3.0% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

2016 Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

INDIVIDUAL FUND FINANCIAL STATEMENTS

RICE CREEK WATERSHED DISTRICT
BALANCE SHEET
GENERAL FUND
December 31, 2023
With Comparative Amounts For December 31, 2022

Statement 10

	2023	2022
Assets		
Cash and investments	\$2,433,257	\$2,714,582
Property taxes receivable:		
Delinquent	4,893	6,716
Due from county	2,741	4,351
Prepaid items	23,044	22,237
Total assets	\$2,463,935	\$2,747,886
Liabilities, deferred inflow of resources, and fund balance		
Liabilities:		
Accounts payable	\$12,130	\$135,062
Due to other governments	11,447	200
Deposits payable	1,940,857	2,309,957
Total liabilities	1,964,434	2,445,219
Deferred inflow of resources:		
Unavailable revenue	4,893	6,716
Fund balance:		
Nonspendable	23,044	22,237
Unassigned	471,564	273,714
Total fund balance	494,608	295,951
Total liabilities, deferred inflow of resources, and fund balance	\$2,463,935	\$2,747,886

RICE CREEK WATERSHED DISTRICT
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GENERAL FUND
For The Year Ended December 31, 2023
With Comparative Amounts For The Year Ended December 31, 2022

Statement 11

	<u>2023</u>	<u>2022</u>
Revenues:		
General property taxes	\$498,343	\$471,979
Intergovernmental	124	125
Investment income	144,601	43,893
Miscellaneous	128	3,693
Total revenues	<u>643,196</u>	<u>519,690</u>
Expenditures:		
Current:		
General government	424,280	413,263
Debt service:		
Principal	19,294	18,418
Interest	965	1,342
Total expenditures	<u>444,539</u>	<u>433,023</u>
Revenues over expenditures	198,657	86,667
Fund balance - January 1	<u>295,951</u>	<u>209,284</u>
Fund balance - December 31	<u><u>\$494,608</u></u>	<u><u>\$295,951</u></u>

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SUPPLEMENTARY FINANCIAL INFORMATION

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL

Exhibit 1

509 PLANNING FUND - COMMUNICATION & OUTREACH - 30

For The Year Ended December 31, 2023 With Comparative Actual Amounts For The Year Ended December 31, 2022

	2023			Variance with Final Budget - Positive (Negative)	2022 Actual
	Budgeted Amounts		Actual		
	Original	Final			
Revenues:					
General property taxes	\$229,258	\$229,258	\$226,386	(\$2,872)	\$230,819
Intergovernmental	-	-	56	56	61
Investment income	464	464	12,829	12,365	4,524
Miscellaneous income	-	-	6,000	6,000	-
Total revenues	<u>229,722</u>	<u>229,722</u>	<u>245,271</u>	<u>15,549</u>	<u>235,404</u>
Expenditures:					
General government:					
Administration	139,981	139,981	126,079	13,902	123,456
Programs:					
Watershed communication & outreach	11,000	11,000	1,691	9,309	9,406
Master water steward program	19,000	19,000	7,000	12,000	8,000
Outreach partnership	28,000	28,000	26,420	1,580	20,065
Mini-grants program	10,000	10,000	6,935	3,065	7,262
Engineering & technical support	6,000	6,000	3,620	2,380	3,917
Watershed plan maintenance	6,000	6,000	3,354	2,646	-
Debt Service:					
Principal	11,100	11,100	9,647	1,453	9,210
Interest	-	-	482	(482)	670
Total expenditures	<u>231,081</u>	<u>231,081</u>	<u>185,228</u>	<u>45,853</u>	<u>181,986</u>
Revenues over expenditures	<u>(\$1,359)</u>	<u>(\$1,359)</u>	60,043	<u>\$61,402</u>	53,418
Fund balance - January 1			<u>207,496</u>		<u>154,078</u>
Fund balance - December 31			<u>\$267,539</u>		<u>\$207,496</u>

RICE CREEK WATERSHED DISTRICT

SCHEDULE OF REVENUES AND EXPENDITURES -

BUDGET AND ACTUAL

509 PLANNING FUND - INFORMATION MANAGEMENT - 35

For The Year Ended December 31, 2023 With Comparative Actual Amounts For The Year Ended December 31, 2022

Exhibit 2

	2023			Variance with Final Budget - Positive (Negative)	2022 Actual
	Budgeted Amounts		Actual		
	Original	Final			
Revenues:					
General property taxes	\$257,040	\$257,040	\$253,821	(\$3,219)	\$220,496
Intergovernmental	-	-	64	64	58
Investment income	639	639	17,639	17,000	5,100
Total revenues	<u>257,679</u>	<u>257,679</u>	<u>271,524</u>	<u>13,845</u>	<u>225,654</u>
Expenditures:					
General government:					
Administration	207,129	207,129	76,356	130,773	97,383
Programs:					
Boundary management program	15,000	15,000	15,464	(464)	22,459
District-wide model	40,000	40,000	37,459	2,541	30,891
Database & viewer maintenance	-	-	31,503	(31,503)	26,845
District website	50,000	50,000	55,253	(5,253)	5,845
Debt Service:					
Principal	5,550	5,550	4,824	726	4,605
Interest	-	-	241	(241)	335
Total expenditures	<u>317,679</u>	<u>317,679</u>	<u>221,100</u>	<u>96,579</u>	<u>188,363</u>
Revenues over expenditures	<u>(\$60,000)</u>	<u>(\$60,000)</u>	<u>50,424</u>	<u>\$110,424</u>	<u>37,291</u>
Other financing sources (uses):					
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(\$260,000)</u>	<u>(\$260,000)</u>	<u>(149,576)</u>	<u>\$110,424</u>	<u>37,291</u>
Fund balance - January 1			<u>454,005</u>		<u>416,714</u>
Fund balance - December 31			<u>\$304,429</u>		<u>\$454,005</u>

RICE CREEK WATERSHED DISTRICT

SCHEDULE OF REVENUES AND EXPENDITURES -

BUDGET AND ACTUAL

509 PLANNING FUND - RESTORATION PROJECTS - 60

For The Year Ended December 31, 2023 With Comparative Actual Amounts For The Year Ended December 31, 2022

Exhibit 3

	2023			Variance with Final Budget - Positive (Negative)	2022 Actual
	Budgeted Amounts		Actual		
	Original	Final			
Revenues:					
General property taxes	\$1,045,018	\$1,045,018	\$1,031,929	(\$13,089)	\$983,461
Intergovernmental	46,521	46,521	47,490	969	40,537
Investment income	4,095	4,095	113,189	109,094	43,609
Miscellaneous	-	-	1,200	1,200	-
Total revenues	<u>1,095,634</u>	<u>1,095,634</u>	<u>1,193,808</u>	<u>98,174</u>	<u>1,067,607</u>
Expenditures:					
General government:					
Administration	284,534	284,534	149,266	135,268	183,246
Programs:					
Anoka Chain of Lakes water management project	150,000	150,000	24,378	125,622	10,244
Lower Rice Creek water management project	150,000	150,000	27,382	122,618	-
Middle Rice Creek water management project	50,000	50,000	913	49,087	-
Bald Eagle Lake WMD	31,789	31,789	9	31,780	2,290
Bald Eagle Lake water management project	50,000	50,000	12,185	37,815	-
RCD 2, 3 & 5 basic water management project	250,000	250,000	110,796	139,204	31,820
Regional water management partnership projects	50,000	50,000	67,838	(17,838)	49,003
Stormwater management cost share	785,000	785,000	179,932	605,068	220,413
Southwest urban lakes implementation	75,000	75,000	13,889	61,111	-
Clear Lake water quality	75,000	75,000	14	74,986	4,252
Stormwater master planning	50,000	50,000	10,000	40,000	-
Municipal CIP early coordination	10,000	10,000	119	9,881	-
Groundwater management & stormwater reuse	15,000	15,000	3,966	11,034	-
Capital outlay	-	-	-	-	12,555
Debt Service:					
Principal	11,100	11,100	9,647	1,453	9,210
Interest	-	-	482	(482)	670
Total expenditures	<u>2,037,423</u>	<u>2,037,423</u>	<u>610,816</u>	<u>1,426,607</u>	<u>523,703</u>
Revenues over (under) expenditures	<u>(\$941,789)</u>	<u>(\$941,789)</u>	<u>582,992</u>	<u>\$1,524,781</u>	<u>543,904</u>
Other financing sources (uses):					
Transfers out	<u>(2,200,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(\$3,141,789)</u>	<u>(\$3,141,789)</u>	<u>(1,617,008)</u>	<u>\$1,524,781</u>	<u>543,904</u>
Fund balance - January 1			<u>4,195,168</u>		<u>3,651,264</u>
Fund balance - December 31			<u>\$2,578,160</u>		<u>\$4,195,168</u>

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
509 PLANNING FUND - REGULATORY - 70

Exhibit 4

For The Year Ended December 31, 2023 With Comparative Actual Amounts For The Year Ended December 31, 2022

	2023			Variance with Final Budget - Positive (Negative)	2022 Actual
	Budgeted Amounts		Actual		
	Original	Final			
Revenues:					
General property taxes	\$1,063,718	\$1,063,718	\$1,050,395	(\$13,323)	\$1,218,635
Intergovernmental	-	-	262	262	8,223
Investment income	2,859	2,859	79,043	76,184	27,950
Licenses and permits	221,136	221,136	100,548	(120,588)	204,402
Miscellaneous	-	-	1,164	1,164	502
Total revenues	<u>1,287,713</u>	<u>1,287,713</u>	<u>1,231,412</u>	<u>(56,301)</u>	<u>1,459,712</u>
Expenditures:					
General government:					
Administration	494,963	494,963	427,600	67,363	413,362
Programs:					
Rule revision & permit guidance	20,000	20,000	-	20,000	-
Permit review, inspection & coordination	880,000	880,000	677,463	202,537	751,803
Capital outlay	-	-	-	-	10,333
Debt Service:					
Principal	27,750	27,750	24,118	3,632	23,024
Interest	-	-	1,206	(1,206)	1,676
Total expenditures	<u>1,422,713</u>	<u>1,422,713</u>	<u>1,130,387</u>	<u>292,326</u>	<u>1,200,198</u>
Revenues over (under) expenditures	<u>(\$135,000)</u>	<u>(\$135,000)</u>	<u>101,025</u>	<u>\$236,025</u>	<u>259,514</u>
Other financing sources (uses):					
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(\$635,000)</u>	<u>(\$635,000)</u>	<u>(398,975)</u>	<u>\$236,025</u>	<u>259,514</u>
Fund balance - January 1			<u>1,178,467</u>		<u>918,953</u>
Fund balance - December 31			<u>\$779,492</u>		<u>\$1,178,467</u>

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL

Exhibit 5

509 PLANNING FUND - DITCH AND CREEK MAINTENANCE - 80

For The Year Ended December 31, 2023 With Comparative Actual Amounts For The Year Ended December 31, 2022

	2023		Actual	Variance with Final Budget - Positive (Negative)	2022
	Budgeted Amounts				
	Original	Final			
Revenues:					
General property taxes	\$930,584	\$930,584	\$918,928	(\$11,656)	\$1,304,391
Special assessments	101,429	101,429	102,286	857	227,687
Intergovernmental	30,000	30,000	14,611	(15,389)	344
Investment income	4,092	4,092	113,133	109,041	27,933
Miscellaneous	29,568	29,568	27,296	(2,272)	56,129
Total revenues	<u>1,095,673</u>	<u>1,095,673</u>	<u>1,176,254</u>	<u>80,581</u>	<u>1,616,484</u>
Expenditures:					
General government:					
Administration	318,254	318,254	242,491	75,763	260,773
Programs:					
Municipal Public Drainage System Maintenance	50,000	50,000	-	50,000	-
Repair reports & studies	196,000	196,000	176,733	19,267	91,974
Ditches - maintenance	335,000	335,000	156,921	178,079	285,186
Natural waterway management	10,000	10,000	-	10,000	-
ACD 10-22-32 WMD	28,339	28,339	-	28,339	19,908
ACD 31 WMD	8,456	8,456	-	8,456	-
ACD 46 WMD	45,971	45,971	-	45,971	16,326
RCD 4 WMD	97,138	97,138	83,959	13,179	90,877
RCD 4 repair	35,000	35,000	861	34,139	-
WJD 2 branch 1/2 repair	-	-	-	-	31,734
AWJD 3 repair	550,000	550,000	173,132	376,868	11,482
ACD 15 & AWJD 4	50,373	50,373	3	50,370	2,000
ACD 53-62 WMD	177,000	177,000	219,928	(42,928)	60,882
ACD 53-62 repair	118,000	118,000	121,750	(3,750)	57,004
Capital outlay	-	-	-	-	11,625
Debt Service:					
Principal	16,650	16,650	14,471	2,179	13,814
Interest	-	-	723	(723)	1,006
Total expenditures	<u>2,036,181</u>	<u>2,036,181</u>	<u>1,190,972</u>	<u>845,209</u>	<u>954,591</u>
Revenues over (under) expenditures	<u>(\$940,508)</u>	<u>(\$940,508)</u>	<u>(14,718)</u>	<u>\$925,790</u>	<u>661,893</u>
Fund balance - January 1			<u>1,585,755</u>		<u>923,862</u>
Fund balance - December 31			<u>\$1,571,037</u>		<u>\$1,585,755</u>

RICE CREEK WATERSHED DISTRICT

SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL

Exhibit 6

509 PLANNING FUND - LAKE AND STREAM MANAGEMENT - 90

For The Year Ended December 31, 2023 With Comparative Actual Amounts For The Year Ended December 31, 2022

	2023			Variance with Final Budget - Positive (Negative)	2022 Actual
	Budgeted Amounts		Actual		
	Original	Final			
Revenues:					
General property taxes	\$1,006,956	\$1,006,956	\$994,344	(\$12,612)	\$710,639
Intergovernmental	25,000	25,000	60,837	35,837	246
Investment income	2,179	2,179	60,244	58,065	18,464
Miscellaneous	-	-	4,659	4,659	-
Total revenues	<u>1,034,135</u>	<u>1,034,135</u>	<u>1,120,084</u>	<u>85,949</u>	<u>729,349</u>
Expenditures:					
General government:					
Administration	308,035	308,035	259,403	48,632	206,413
Programs:					
Water quality grant program	280,000	280,000	94,936	185,064	129,484
Surface water monitoring program	210,000	210,000	149,482	60,518	186,709
Common carp management	225,000	225,000	183,350	41,650	160,689
Curly leaf pondweed management	50,000	50,000	26,434	23,566	6,053
Capital outlay	-	-	-	-	3,444
Debt Service:					
Principal	11,100	11,100	9,647	1,453	9,210
Interest	-	-	482	(482)	670
Total expenditures	<u>1,084,135</u>	<u>1,084,135</u>	<u>723,734</u>	<u>360,401</u>	<u>702,672</u>
Revenues over (under) expenditures	<u>(\$50,000)</u>	<u>(\$50,000)</u>	<u>396,350</u>	<u>\$446,350</u>	<u>26,677</u>
Other financing sources (uses):					
Transfers out	<u>(1,600,000)</u>	<u>(1,600,000)</u>	<u>(1,600,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(\$1,650,000)</u>	<u>(\$1,650,000)</u>	<u>(1,203,650)</u>	<u>\$446,350</u>	<u>26,677</u>
Fund balance - January 1			<u>2,185,205</u>		<u>2,158,528</u>
Fund balance - December 31			<u>\$981,555</u>		<u>\$2,185,205</u>

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
509 PLANNING FUND - DISTRICT FACILITIES - 95
For The Year Ended December 31, 2023 With Comparative Actual Amounts For The Year Ended December 31, 2022

Exhibit 7

	2023		Actual	Variance with Final Budget - Positive (Negative)	2022 Actual
	Budgeted Amounts				
	Original	Final			
Revenues:					
General property taxes	\$707,770	\$707,770	\$698,906	(\$8,864)	\$268,843
Intergovernmental	20,000	20,000	174	(19,826)	72
Investment income	1,427	1,427	39,397	37,970	11,096
Miscellaneous	-	-	-	-	1,565
Total revenues	<u>729,197</u>	<u>729,197</u>	<u>738,477</u>	<u>9,280</u>	<u>281,576</u>
Expenditures:					
General government:					
Administration	253,645	253,645	157,313	96,332	57,635
Programs:					
Long Lake sediment basin maintenance	-	-	-	-	1,310,243
Locke Lake sediment basin maintenance	-	-	-	-	2,947
District facilities repair	156,000	156,000	1,391	154,609	91,019
Inspection, operation & maintenance	294,000	294,000	48,052	245,948	51,946
Capital outlay	-	-	-	-	5,597
Debt Service:					
Principal	5,550	5,550	4,824	726	4,605
Interest	-	-	241	(241)	335
Total expenditures	<u>709,195</u>	<u>709,195</u>	<u>211,821</u>	<u>497,374</u>	<u>1,524,327</u>
Revenues over (under) expenditures	<u>\$20,002</u>	<u>\$20,002</u>	<u>526,656</u>	<u>\$506,654</u>	<u>(1,242,751)</u>
Fund balance - January 1			<u>379,841</u>		<u>1,622,592</u>
Fund balance - December 31			<u>\$906,497</u>		<u>\$379,841</u>

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
509 PLANNING FUND - PROJECT ANTICIPATION FUND - 99
For The Year Ended December 31, 2023

Exhibit 8

	12/31/2023			Variance with Final Budget - Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Other financing sources (uses):				
Transfers in	\$4,500,000	\$4,500,000	\$4,500,000	\$ -
Net change in fund balance	<u>\$4,500,000</u>	<u>\$4,500,000</u>	4,500,000	<u>\$0</u>
Fund balance - January 1			-	
Fund balance - December 31			<u>\$4,500,000</u>	

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OTHER INFORMATION – UNAUDITED

RICE CREEK WATERSHED DISTRICT
TAX LEVY AND REVENUE BY COUNTY
2013 Through 2023

Exhibit 9

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Ramsey County	\$2,204,856	\$2,207,574	\$2,234,648	\$2,255,190	\$2,260,135	\$2,244,642	\$2,380,608	\$2,682,100	\$2,784,025	\$2,765,785	\$2,877,215
Anoka County	1,178,812	1,147,655	1,128,470	1,200,535	1,175,521	1,215,977	1,287,817	1,434,715	1,543,088	1,556,638	1,644,027
Washington County	843,526	838,854	846,772	870,937	867,386	848,569	920,932	1,008,834	1,060,719	1,047,202	1,107,578
Hennepin County	31,359	31,259	30,080	30,239	34,244	32,838	34,135	37,345	39,970	39,638	44,232
Total	4,258,553	4,225,342	4,239,970	4,356,901	4,337,286	4,342,026	4,623,492	5,162,994	5,427,802	5,409,263	5,673,052
Minnesota State Aid - Market Value Credit	1,260	1,168	1,613	1,579	1,453	1,272	1,351	1,432	1,432	1,450	1,430
Total revenue	\$4,259,813	\$4,226,510	\$4,241,583	\$4,358,480	\$4,338,739	\$4,343,298	\$4,624,843	\$5,164,426	\$5,429,234	\$5,410,713	\$5,674,482
Levy amount - per RCWD budget	\$4,300,000	\$4,300,000	\$4,300,000	\$4,383,000	\$4,383,000	\$4,383,000	\$4,710,392	\$5,181,376	\$5,181,376	\$5,409,299	\$5,458,494
Collection percentage	99.1%	98.3%	98.6%	99.4%	99.0%	99.1%	98.2%	99.7%	104.8%	100.0%	104.0%

OTHER REQUIRED REPORTS

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REPORT ON INTERNAL CONTROL

To the Honorable Managers of
Rice Creek Watershed District
Blaine, Minnesota

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Rice Creek Watershed District as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Rice Creek Watershed District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rice Creek Watershed District's internal control. Accordingly, we do not express an opinion on the effectiveness of Rice Creek Watershed District's internal control.

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

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

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

Redpath and Company LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

April 5, 2024

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MINNESOTA LEGAL COMPLIANCE REPORT

To the Honorable Managers of
Rice Creek Watershed District
Blaine, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities and each major fund of Rice Creek Watershed District as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Rice Creek Watershed District's basic financial statements, and have issued our report thereon dated April 5, 2024.

In connection with our audit, nothing came to our attention that caused us to believe that Rice Creek Watershed District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, claims and disbursements and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minnesota Statute § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding Rice Creek Watershed District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

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

Redpath and Company LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

April 5, 2024

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ITEMS REQUIRING BOARD ACTION

2. Check Register Dated April 10, 2024, in the Amount of \$83,647.20 Prepared by Redpath and Company

Rice Creek Watershed District
Check Register
March 28, 2024 - April 10, 2024
To Be Approved at the April 10, 2024 Board Meeting

Check #	Date	Payee	Description	Amount
25591	04/10/24	Barr Engineering	March Engineering Expense	\$1,366.50
25592	04/10/24	Comcast	Telecommunications	388.96
25593	04/10/24	Dunaway Construction	Contracted Services	16,874.00
25594	04/10/24	Iron Mountain	Professional Services	272.45
25595	04/10/24	Metro Blooms Design & Build, LLC.	Training & Education	2,975.00
25596	04/10/24	ODP Business Solutions, Inc.	Office Supplies	14.69
25597	04/10/24	Plaudit Design	Professional Services-website	687.00
25598	04/10/24	RMB Environmental Laboratories, Inc.	Lab Expense	168.00
25599	04/10/24	Rymark	Professional Services	2,681.18
25560	04/10/24	Timesaver Off Site Secretarial, Inc.	Professional Services	873.00
11386V	03/27/24	Aveda Institute	Surety Release - #22-053	(1,000.00) Void
11389	03/27/24	Aveda Corporation, Inc.	Surety Release - #22-053	1,000.00 Reissue
11390	04/10/24	Global Academy	Surety Release - 23-029	1,000.00
11391	04/10/24	Lennar Family of Builders, Minnesota	Surety Release - 21-001	1,500.00
Payroll	04/15/24	April 15th Payroll (estimate)	April 15th Payroll (estimate)	30,114.80
EFT	04/10/24	Card Services-Elan	March/April Credit Card	948.58
EFT	04/10/24	Per Mar Security Services	Contracted Services	933.34
EFT	04/10/24	U. S. Bank Equipment Finance	Equipment Lease	648.77
EFT	04/10/24	Wex Bank	Vehicle Fuel	174.02
EFT	04/10/24	Zayo Group, LLC	Telecommunications	1,312.72
EFT	04/10/24	Xcel Energy	Telecommunications	12.24
EFT	04/15/24	Internal Revenue Service	04/15 Federal Withholding (estimate)	10,652.55
EFT	04/15/24	Minnesota Revenue	04/15 State Withholding (estimate)	1,862.00
EFT	04/15/24	Empower Retirement	04/15 Deferred Compensation	870.00
EFT	04/15/24	Empower Retirement	04/15 Roth IRA	305.00
EFT	04/15/24	Further	04/15 HSA	621.47
EFT	04/15/24	PERA	04/15 PERA (estimate)	6,390.93
Total				<u><u>\$83,647.20</u></u>

ITEMS FOR DISCUSSION AND INFORMATION

1. District Engineers Update and Timeline



District Engineer - Monthly Project Report March 2024 Rice Creek Watershed District



Date Prepared:
Prepared by:

6-Mar-24
C. Grandbois

Project Name	Task Order Manager	Estimated Budget	Cost to Date	Remaining Budget	Project Complete / Transfer Funds?	Estimated Progress Based on Work Completed	Percentage of Budget Utilized	Within Budget? (Y/N)	District Billed for Exceedence of Budget? (Y/N)	Initial Target Completion Date	Items of Interest / Concern
RCD 2, 3, & 5 Basic Water Management Project	Joe Lewis	\$167,500	\$148,062	\$19,438	N	95.0%	88.4%	Y	N/A	2-May-23	A preliminary report has been completed and submitted to District staff.
RCD 1 Records Reestablishment	Adam Nies	\$27,500	\$21,535	\$5,965	N	80.0%	78.3%	Y	N/A	31-Dec-23	A draft report has been completed for review by District staff. Next step is to set a public information meeting date.
RCWD Boundary Petition Assistance	Chris Otterness	\$16,500	\$16,233	\$267	N	90.0%	98.4%	Y	N/A	1-Mar-24	RCWD staff is continuing to coordinate with City & WMO staff on concurrence on boundary change.
ACD 53-62 Branches 5 & 6 Repair Report	Adam Nies	\$82,200	\$33,096	\$49,104	N	40.0%	40.3%	Y	N/A	30-Apr-23	Wetland lateral effects analysis has been completed. We are currently preparing a draft repair report.
JD 3 Clearwater Creek Stabilization	Adam Nies	\$74,900	\$36,088	\$38,812	N	45.0%	48.2%	Y	N/A	31-May-24	BMP locations have been discussed with District staff. We are continuing to evaluate effectiveness and cost.
Anoka Washington Judicial Ditch 3 Branches 1, 2, & 4 Construction Management	Adam Nies	\$120,000	\$114,767	\$5,233	N	95.0%	95.6%	Y	Y	1-Jun-24	Project is substantially complete. Only remaining work to be completed are turf establishment and miscellaneous punch list items.
RCD 4 Final Plans/Specs, Bidding and Construction Management	Adam Nies	\$68,000	\$16,433	\$51,567	N	25.0%	24.2%	Y	N/A	31-Dec-24	HEI has completed final plans and specifications and has begun to advertise for bids.
Comprehensive Wetland Protection and Management Plans Annual Reporting - 2023	Chris Otterness	\$17,000	\$12,350	\$4,650	N	90.0%	72.6%	Y	N/A	9-Feb-24	We have completed a draft CWPMP Annual report for RCWD staff review
GIS and Ditch Records Maintenance; DrainageDB Annual Subscription	Brian Fischer	\$16,000	\$4,993	\$11,007	N	25.0%	31.2%	Y	N/A	31-Dec-24	Drainage records are being added to DrainageDB on a quarterly basis
MS4Front Annual Subscription and Implementation Services	Brian Fischer	\$16,000	\$182	\$15,818	N	25.0%	1.1%	Y	N/A	31-Dec-24	We continued to make updates on an as-requested basis.
ACD 10-22-32 Documentation Review	Chris Otterness	\$5,000	\$4,657	\$343	Y	100.0%	93.1%	Y	N/A	15-Mar-24	he second of two presentations was provided at the March Board Workshop.
RCWD Rule Revision Assistance	Adam Nies	\$36,000	\$2,768	\$33,232	n	8.0%	7.7%	Y	N/A	31-Dec-24	HEI has completed rule scoping activities and is beginning to examine potential rule changes.

Values in red are either potential budget concerns or changes in schedule.

The "overage" for those projects shown as "over budget" is not billed to the District. The cost to date column reflects HEI's actual internal cost. Projects are considered within budget if ± 5%.

District Engineer Monthly Progress Report (Actual & Estimated Progress) Through March 2024

