



RAMSEY-WASHINGTON
METRO WATERSHED DISTRICT

May 2019 Board Packet

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Agenda

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RAMSEY-WASHINGTON

METRO WATERSHED DISTRICT

Regular Board Meeting Agenda

Wednesday, May 1, 2019

6:30 P.M.

District Office Board Room
2665 Noel Drive, Little Canada, MN

1. Call to Order – 6:30 PM
2. **Approval of Agenda**
3. **Consent Agenda**
 - A. Approval of Minutes April 3, 2019
4. **Treasurer's Report and Bill List**
5. Visitor Presentations
6. Permit Program
 - A. Applications
 - i. **19-18 Ferndale-Ivy Street Improvements, Maplewood**
 - B. Enforcement Action Report
7. Stewardship Grant Program
 - A. Applications - NONE
 - B. Budget Status Update
8. Presentation: Wetlands, WCA, and the Review Process – Ben Meyer, Minnesota Board of Water and Soil Resources
9. Action Items
 - A. **Review and Accept the 2017 District Annual Financial Audit**
10. Administrator's Report
 - A. Meetings Attended
 - B. Upcoming Meetings and Dates
 - C. Spring Flooding Concerns
 - D. CAC Meeting Update
 - E. MAWD Summer Tour
11. Project and Program Status Reports
 - A. Ongoing Project and Program Updates
 - i. Flood Risk Response Planning

- ii. Owasso Park Stormwater Master Plan
- iii. Beltline Resiliency Study
- iv. FEMA Flood Mapping
- v. West Vadnais Lake Outlet Permitting
- vi. 500-Year Atlas 14 Modeling
- vii. Wetland Restoration Site Search
- viii. Auto Lake Monitoring Systems
- ix. Maplewood Mall Monitoring
- x. Wakefield Park/Frost Avenue Project
- xi. Targeted Retrofit Projects
- xii. Roseville High School Campus Project
- xiii. Willow Pond CMAC
- xiv. Cottage Place Wetland Restoration
- xv. Aldrich Arena Site Design
- xvi. CIP Maintenance and Repair 2019 Project
- xvii. New Technology Review – StormBrixx
- xviii. Natural Resources Program
- xix. Education Program

12. Informational Items

13. Report of Managers

14. Adjourn

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Consent Agenda

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**Ramsey-Washington Metro Watershed District
Minutes of Regular Board Meeting
April 3, 2019**

The Regular Meeting of April 3, 2019, was held at the District Office Board Room, 2665 Noel Drive, Little Canada, Minnesota, at 6:30 p.m.

PRESENT:

Marj Ebensteiner, President
Cliff Aichinger, Vice President
Dianne Ward, Treasurer (arrived at 6:45 p.m.)
Dr. Pam Skinner, Secretary
Lawrence Swope, Manager

ABSENT:

ALSO PRESENT:

Tina Carstens, District Administrator
Amanda Staple, Recording Secretary
Nicole Soderholm, Permit Inspector
Bill Bartodziej, Natural Resource Specialist
Brandon Barnes, Barr Engineering

Paige Ahlborg, Project Manager
Tracey Galowitz, Attorney for District
Simba Blood, Natural Resources Specialist
Dave Vlasin, Water Quality Technician
Lauren Kirschner, Galowitz and Olsen

1. CALL TO ORDER

The meeting was called to order by President Ebensteiner at 6:34 p.m.

2. APPROVAL OF AGENDA

Tina Carstens requested to add an Item 8D, Proposed Equity Grant Program for Permit Applicants, to the agenda.

Motion: Cliff Aichinger moved, Lawrence Swope seconded, to approve the agenda as amended. Motion carried 4-0 (Ward absent).

3. CONSENT AGENDA

A. Approval of Minutes from March 6, 2019

Motion: Cliff Aichinger moved, Lawrence Swope seconded, to approve the consent agenda as presented. Motion carried 4-0 (Ward absent).

4. TREASURER'S REPORT AND BILL LIST

Motion: Cliff Aichinger moved, Dr. Pam Skinner seconded, to approve the April 3, 2019, bill list as submitted. Motion carried 4-0 (Ward absent).

5. VISITOR PRESENTATIONS

There were none.

6. PUBLIC HEARING FOR 2019 RWMWD PROPOSED RULE REVISION

Tracey Galowitz stated that the public hearing had been properly noticed in the required newspapers and publications.

President Ebensteiner called the public hearing to order at 6:37 p.m. No comments made.

Motion: Cliff Aichinger moved, Lawrence Swope seconded, to close the public hearing at 6:38 p.m. Motion carried 4-0 (Ward absent).

Paige Ahlborg noted that there were some written comments received during the public comment period that will be reviewed prior to the next Board review in June.

7. PERMIT PROGRAM

A. Applications

Permit #19-10: Radio Drive Trails – Woodbury

Nicole Soderholm stated that this is a Washington County trail project but noted that the District is the sole permitting authority for this project.

Motion: Lawrence Swope moved, Cliff Aichinger seconded, to approve Permit #19-10. Motion carried 4-0 (Ward absent).

Permit #19-11: Xcel Energy East County Line – Maplewood, Oakdale, NSP

Nicole Soderholm explained that Xcel is replacing existing gas line within the public right-of-way. She stated that a variance for temporary wetland disturbance is requested for this project.

Motion: Cliff Aichinger moved, Lawrence Swope seconded, to approve Permit #19-11 with the variance. Motion carried 4-0 (Ward absent).

Permit #19-12: Xcel Energy County Road B – Maplewood and North St. Paul

Nicole Soderholm noted that this is a wider project that spans the watershed. She stated that a variance for temporary wetland buffer disturbance is also requested for this project. She noted that the applicant is also working with the DNR on a sensitive area of the project that will go under Keller Creek.

Motion: Lawrence Swope moved, Cliff Aichinger seconded, to approve Permit #19-12 with the variance. Motion carried 4-0 (Ward absent).

Permit #19-13: FHR Storage Facility – St. Paul

Nicole Soderholm stated that this project has a very small disturbance area, but because they are grading within the floodplain a permit is required.

Motion: Cliff Aichinger moved, Lawrence Swope seconded, to approve Permit #19-13 with the special provision. Motion carried 4-0 (Ward absent).

Permit #19-14: Shoreview 2019 Street Improvement Project – Shoreview

Nicole Soderholm stated that the main portion of the project is the reconstruction of the existing roadway, but advised that a trail will also be added. She advised that there are four or five sections of pavers, noting that most will be in intersections. She stated that there is a section of pervious pavers already in the project area from a 2015 project.

Motion: Dr. Pan Skinner moved, Cliff Aichinger seconded, to approve Permit #19-14 with the special provisions. Motion carried 4-0 (Ward absent).

Permit #19-15: Spooner Park Improvements – Little Canada

Nicole Soderholm stated that this is a project that will redo the park, the trail and include ADA updates.

Motion: Cliff Aichinger moved, Lawrence Swope seconded, to approve Permit #19-15. Motion carried 4-0 (Ward absent).

Dianne Ward arrived at 6:45 p.m.

Permit #19-16: Q3 Contracting – Little Canada

Nicole Soderholm stated that this project is located within a Drinking Water Supply Management Area (DWSMA) and provided additional details.

Motion: Dr. Pam Skinner moved, Lawrence Swope seconded, to approve Permit #19-16 with the special provisions. Motion carried unanimously.

Permit #19-17: Woodbury 2019 Street Improvement Project – Woodbury

Nicole Soderholm provided details on the project and the site conditions, noting that because of site constraints, the applicant is requesting to make a payment into the stormwater impact fund.

Motion: Cliff Aichinger moved, Dr. Pam Skinner seconded, to approve Permit #19-17. Motion carried unanimously.

B. Monthly Enforcement Report

During March zero notices were sent.

8. STEWARDSHIP GRANT PROGRAM

A. Applications

Permit #19-07 CS: Laes – Rain Garden

Paige Ahlborg stated that this would be a project through the Master Water Stewards program that will create a curb cut to catch runoff from the street.

Motion: Dr. Pam Skinner moved, Dianne Ward seconded, to approve Permit #19-07 CS. Motion carried unanimously.

B. Budget Adjustment Request

Permit #18-21 CS: McGuire

Paige Ahlborg stated that this was approved the previous year, but in working with the contractor staff identified a few elements to add to the plans. She noted that the additional fund request will bring the project to a total of \$12,200. She advised that the project would qualify for 75 percent reimbursement and the homeowner would be responsible for the remaining 25 percent.

Motion: Dianne Ward moved, Cliff Aichinger seconded, to approve the budget adjustment request for Permit #18-21 CS. Motion carried unanimously.

C. Budget Status Update

No comments.

D. Proposed Equity Grant Program for Permit Applicants

Paige Ahlborg stated that the Board discussed the equity grant initiative at the end of 2018, which would allow the District to target retrofit projects that otherwise would not be able to be completed. She reviewed some of the

previous requests that the Board has reviewed and discussed. She provided additional details on a potential program the District could create. She also provided details on the St. Paul Urban Tennis project that the Board previously reviewed and additional elements that are being required by St. Paul. She noted that the elements required by St. Paul would not make the project feasible for the organization and this could be a great fit for the program.

Tracey Galowitz stated that the challenge is to determine what the need is. She stated that an organization should be a 501.C.3 in good standing, but the challenge would be to ensure that the criteria could be applied fairly.

Manager Ward stated that perhaps this could be done on a trial basis and adjustments could be made after one or two projects come through. Paige agreed that this would be a pilot program. Manager Aichinger stated that perhaps this not be limited to only 501.C.3 organizations after the pilot, as there may be other organizations that may not fit that category.

Manager Aichinger asked if the maximum amount of funding should still meet the requirement for cost effectiveness. Paige agreed that could be an element.

Motion: Cliff Aichinger moved, Dianne Ward seconded, to approve staff to move forward with development of an equity grant program for permit applicants and allow St. Paul Urban Tennis Center to serve as a trial project for the program. Motion carried unanimously.

9. ACTION ITEMS

None.

10. ADMINISTRATOR'S REPORT

A. Meetings Attended

Tina Carstens provided an update on recent meetings that she has attended.

B. Upcoming Meetings and Dates

Tina Carstens provided an update on upcoming meeting dates. She stated that she attended the 3M groundwater settlement meeting today and noted that there will be grant funds available in the future for natural resource improvements. She noted that the meeting today focused on groundwater modeling that is being completed.

Dr. Pam Skinner stated that in the future she would like to continue to see information related to groundwater and the contamination and modeling.

C. Spring Flooding Actions and Updates

Manager Swope asked why Grass Lake is projected to still overflow. Brandon Barnes stated that the snowmelt peak has already passed, but with Grass Lake there is a lot of volume stored upstream. He explained that the peak in Grass Lake does not occur for one to two weeks after the peak in Owasso and Wabasso occurs. He stated that there is an area that is designed to overflow, and sandbags have been placed in that area to direct the flow to the culvert to the east under Gramsie Road. Dave Vlasin stated that the water level is getting close to the overflow, but everything is setup and in place. He noted that the sandbags are in place and the berm was constructed to direct that overflow should it occur. President Ebensteiner confirmed that the work the District completed was beneficial for the overflow that may occur to prevent the situation that occurred three years ago. Brandon confirmed that everything is working as it was designed thus far.

D. Board Discussion on Legislative Matters

President Ebensteiner confirmed that any member of the Board could bring forward a potential legislative initiative for discussion. Manager Aichinger noted that if a legislative topic were to arise that would not have sufficient time to wait for a Board meeting, Tina Carstens could reach out to the Board through email. The Board could then respond with individual comments and, if there is enough support, Tina could express the support of the Board.

E. West Vadnais Lake – Drinking Water Sampling Report

No comments.

F. Watershed Partners and East Metro Water Resource Education Program Reports

No comments.

11. PROJECT AND PROGRAM STATUS REPORTS

A. Presentation: Beltline Resiliency Study, Phase 2

Brandon Barnes explained that tonight's discussion will focus on phase two of the resiliency analysis. He reviewed the areas that were included in phase two, noting that the intent of the study is to provide the Board with information to determine if there are modifications to the system that could be done. He reviewed the areas of inundation that were identified through the study. He provided an overview of the potential modifications that could be done, starting upstream and moving downstream, and provided details on each of the potential modifications near Willow Creek and Kohlman Creek.

Manager Ward asked how many of the modifications would be tied together and would need to be constructed with another project. Brandon explained that in a project that would increase in capacity you also have to look downstream and complete that project. He explained that the projects that add storage are independent and could be construction on their own. He noted that this phase focused on modifications that could be done to eliminate the flood risk to structures without storing water on park sites and advised that a future phase will look at those opportunities. He noted that some of the modifications would be fairly significant, but there are some potential modifications that could be made without making significant acquisitions and without making significant changes on the Phalen Chain.

President Ebensteiner asked the cost for the different modification options. Tina noted that as the process moves further along there would be planning level estimates. Brandon noted that potential cost estimates were provided for phase one, but that level of detail has not yet been developed for phase two. Manager Aichinger stated that in the future if some of these projects are done in conjunction, he would imagine that the District would need to consider creative funding mechanisms.

President Ebensteiner stated that she would also imagine that additional options would be reviewed, such as storing water in parks. She noted that there would also be a difference in how long the water would be stored in a park, noting that perhaps it would only be three days. Manager Swope stated that parks and trails are a high priority amenity for some residents and therefore that is not always an option to store water on those amenities as it would impact the quality of life.

Manager Aichinger stated that at that point there would be public meetings where options are discussed, and input is obtained. Tina Carstens noted that is the difference between emergency planning, where water could overflow into a park for a short period of time and planning for future projects.

B. Ongoing Project and Program Update

- i. Flood Risk Response Planning
- ii. Owasso Park Stormwater Master Plan
- iii. Beltline Resiliency Study

- iv. District Parking Lot Retrofit
- v. Twin Lake Public Meetings
- vi. FEMA Flood Mapping
- vii. West Vadnais Lake Outlet Permitting
- viii. 500-Year Atlas 14 Modeling
- ix. Wetland Restoration Site Search
- x. Auto Lake Monitoring Systems
- xi. Maplewood Mall Monitoring
- xii. Spent Lime Pond Application Research Project
- xiii. Iron Aggregate Pond Application Research Project
- xiv. Wakefield Park/Frost Avenue Project
- xv. Targeted Retrofit Projects
- xvi. Roseville High School Campus Project
- xvii. Willow Pond CMAC
- xviii. Cottage Place Wetland Restoration
- xix. Markham Pond Aeration
- xx. Aldrich Arena Site Design
- xxi. CIP Maintenance and Repair 2019 Project
- xxii. New Technology Review – Preserver Pretreatment

Manager Ward commented that this looked interesting and perhaps in the future the District would like to do a match with the cities and counties. Manager Aichinger commented that perhaps if a sump manhole is used, a method of pretreatment should also be required. Tina Carstens noted that this has been talked about a lot in the past. She stated that the rules are performance based and a method of treatment is not prescribed. She noted that if a performance measure could be developed that would require a similar treatment measure, it could be an option. Nicole Soderholm noted that often underground treatment options are coming forward and therefore that measure would be redundant. It was the consensus of the Board that the item should come back for discussion at a future meeting.

- xxiii. Natural Resources Program
 - 1. Presentation: Glyphosate Use

Simba Blood stated that she was asked to serve on a Pesticide Advisory Commission with Minneapolis Parks and Recreation. She provided background information on glyphosate, which is the most widely used herbicide in the world, is non-selective, and is most effective during active growth. She reviewed the usage trend for the past twenty years and highlighted the areas of the country that use glyphosate the most. She stated that there have been over 800 studies on glyphosate and cancer, noting that the general consensus is that there are not many significant associations for most cancers. She reviewed the different classifications that have been given by different agencies and explained that discrepancy in reporting between those agencies. She provided additional details on the types of studies that have been done and reviewed those results. She noted that glyphosate is just one tool that the District uses in its overall management and reviewed situations in which glyphosate is used and when other methods for management are used. She reviewed the District's herbicide safety training and the personal protective equipment.

Dr. Pam Skinner stated that she was pleased to see the safe application of glyphosate the District has been implemented. She noted that the general use of glyphosate has been linked to an increased resistance of pesticide resistance weeds and could have contributed to the loss of butterflies and bees. Simba stated that the District is using glyphosate to increase natural habitat while agricultural use tends to have an opposite desire.

- xxiv. Education Program

Manager Aichinger stated that he was surprised to see that a private landowner could work on public property and asked if there was a collaboration with the city. Bill Bartodziej stated that the District has designed and will be

supervising the project and did obtain permission from the city. He noted that the resident will establish a volunteer group to assist with planting.

12. INFORMATIONAL ITEMS

No comments.

13. REPORTS OF MANAGERS

Manager Swope reported that the City of Shoreview hosted an event where Bill Bartodziej conducted a great presentation. Manager Ward agreed that it was a great presentation and the audience was grateful and appreciative for the work.

14. ADJOURN

Motion: Dr. Pam Skinner moved, Cliff Aichinger seconded, to adjourn the meeting at 9:04 p.m. Motion carried unanimously.

Respectfully submitted,

Dr. Pam Skinner, Secretary

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Bill List

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RWMWD BUDGET STATUS REPORT
Administrative & Program Budget
Fiscal Year 2019
4/30/2019

Budget Category	Budget Item	Account Number	Original Budget	Budget Transfers	Current Month Expenses	Year-to-Date Expenses	Current Budget Balance	Percent of Budget
Manager	Per diems	4355	\$6,500.00	-	-	1,440.00	\$5,060.00	22.15%
	Manager expenses	4360	3,500.00	-	-	-	3,500.00	0.00%
Committees	Committee/Bd Mtg. Exp.	4365	3,500.00	-	250.00	1,207.75	2,292.25	34.51%
Employees	Staff salary/taxes/benefits	4010	1,385,000.00	-	102,655.52	395,877.49	989,122.51	28.58%
	Employee expenses	4020	10,000.00	-	214.19	1,136.57	8,863.43	11.37%
	District training & education	4350	25,000.00	-	4,037.90	8,226.44	16,773.56	32.91%
Administration/ Office	GIS system maint. & equip.	4170	15,000.00	-	-	1,772.02	13,227.98	11.81%
	Data Base/GIS Maintenance	4171	5,000.00	-	-	-	5,000.00	0.00%
	Equipment maintenance	4305	3,000.00	-	-	-	3,000.00	0.00%
	Telephone	4310	8,000.00	-	55.40	1,132.42	6,867.58	14.16%
	Office supplies	4320	5,000.00	-	444.54	1,257.22	3,742.78	25.14%
	IT/Internet/Web Site/Software Lic.	4325	45,000.00	-	1,416.87	11,461.65	33,538.35	25.47%
	Postage	4330	10,000.00	-	-	142.47	9,857.53	1.42%
	Printing/copying	4335	8,000.00	-	750.38	2,089.73	5,910.27	26.12%
	Dues & publications	4338	11,000.00	-	45.00	7,720.00	3,280.00	70.18%
	Janitorial/Trash Service	4341	17,000.00	-	0.00	5,102.18	11,897.82	30.01%
	Utilities/Bldg.Contracts	4342	20,000.00	-	509.10	6,547.78	13,452.22	32.74%
	Bldg/Site Maintenance	4343	300,000.00	-	49,958.59	61,077.92	238,922.08	20.36%
	Miscellaneous	4390	5,000.00	-	-	-	5,000.00	0.00%
	Insurance	4480	35,000.00	-	-	30,384.00	4,616.00	86.81%
	Office equipment	4703	40,000.00	-	3,034.66	28,863.73	11,136.27	72.16%
	Vehicle lease, maintenance	4810-40	43,000.00	-	-	414.94	42,585.06	0.96%
Consultants/ Outside Services	Auditor/Accounting	4110	55,000.00	-	23,460.50	31,470.81	23,529.19	57.22%
	Engineering-administration	4121	93,000.00	-	5,969.56	23,073.72	69,926.28	24.81%
	Engineering-permit I&E	4122	10,000.00	-	-	63.00	9,937.00	0.63%
	Engineering-eng. review	4123	55,000.00	-	7,030.16	21,256.66	33,743.34	38.65%
	Engineering-permit review	4124	55,000.00	-	3,814.50	11,048.50	43,951.50	20.09%
	Project Feasibility Studies	4129	790,000.00	-	25,564.00	88,442.00	701,558.00	11.20%
	Attorney-permits	4130	10,000.00	-	-	-	10,000.00	0.00%
	Attorney-general	4131	40,000.00	-	1,601.00	8,385.00	31,615.00	20.96%
	Outside Consulting Services	4160	40,000.00	-	-	-	40,000.00	0.00%
Programs	Educational programming	4370	60,000.00	-	3,729.30	7,216.19	52,783.81	12.03%
	Communications & Marketing	4371	25,000.00	-	315.00	3,333.80	21,666.20	13.34%
	Events	4372	50,000.00	-	596.75	6,899.03	43,100.97	13.80%
	Water QM-Engineering	4520-30	300,000.00	-	4,761.95	15,595.64	284,404.36	5.20%
	Project operations	4650	160,000.00	-	484.69	3,111.37	156,888.63	1.94%
	SLMP/TMDL Studies	4661	68,000.00	-	782.00	1,063.00	66,937.00	1.56%
	Natural Resources/Keller Creek	4670-72	115,000.00	-	9,101.12	33,956.55	81,043.45	29.53%
	Outside Prog.Support/Weed Mgmt.	4683-84	67,000.00	-	3,712.71	32,069.47	34,930.53	47.86%
	Research Projects	4695	115,000.00	-	19,091.32	25,246.90	89,753.10	21.95%
	Health and Safety Program	4697	3,000.00	-	-	-	3,000.00	0.00%
	NPDES Phase II	4698	10,000.00	-	-	-	10,000.00	0.00%
GENERAL FUND TOTAL			\$4,124,500.00	\$0.00	\$273,386.71	\$878,085.95	\$3,246,414.05	21.29%
CIP's	CIP Project Repair & Maintenance	516	1,120,000.00	-	14,948.50	426,051.43	693,948.57	38.04%
	Targeted Retrofit Projects	518	978,760.00	-	29,562.24	85,795.70	892,964.30	8.77%
	District Office Building Solar Energy Retrofit	519	-	-	-	-	-	---
	Flood Damage Reduction Fund	520	2,500,000.00	-	1,200.00	7,450.00	2,492,550.00	0.30%
	Debt Services-96-97 Beltline/MM/Battle Creek	526	399,113.00	-	-	274,856.15	124,256.85	68.87%
	Stewardship Grant Program Fund	528-529	1,250,000.00	-	53,481.50	94,105.00	1,155,895.00	7.53%
	Impervious Surface Volume Reduction Opportunity	531	1,500,000.00	-	-	-	1,500,000.00	0.00%
	Beltline & Battle Creek Tunnel Repair	549	-	-	-	-	-	---
	Frost/Kennard Enhanced WQ BMP	550	-	-	-	-	-	---
	Markham Pond Dredging & Aeration	551	65,000.00	-	575.00	895.00	64,105.00	1.38%
	Wakefield Park Project	553	1,100,000.00	-	2,318.00	38,051.00	1,061,949.00	3.46%
	Willow Pond CMAC	554	300,000.00	-	25.13	1,787.19	298,212.81	0.60%
	District Office Bond Payment	585	194,885.00	-	-	193,453.76	1,431.24	99.27%
CIP BUDGET TOTAL			\$9,407,758.00	-	\$102,110.37	\$1,122,445.23	\$8,285,312.77	11.93%
TOTAL BUDGET			\$13,532,258.00	\$0.00	\$375,497.08	\$2,000,531.18	\$11,531,726.82	14.78%

Current Fund Balances:

Fund:	Unaudited Beginning Fund Balance @ 12/31/18	Fund Transfers	Year to date Revenue	Current Month Expenses	Year to Date Expense	Unaudited Fund Balance @ 04/30/19
101 - General Fund	\$4,550,541.27	-	111,227.76	273,386.71	878,085.95	3,783,683.08
516 - CIP Project Repair & Maintenance	923,619.41	-	-	14,948.50	426,051.43	497,567.98
518 - Targeted Retrofit Projects	974,596.54	-	-	29,562.24	85,795.70	888,800.84
519 - District Office Building Solar Energy Retrofit	32,805.00	-	-	-	-	32,805.00
520 - Flood Damage Reduction Fund	1,884,578.15	-	24,022.34	1,200.00	7,450.00	1,901,150.49
526 - Debt Services-96-97 Beltline/MM/Beltline-Battle Creek Tunnel Repair	381,542.55	-	-	-	274,856.15	106,686.40
528/529 - Stewardship Grant Program Fund	383,854.69	-	-	53,481.50	94,105.00	289,749.69
531 - Impervious Surface Volume Reduction Opportunity	1,484,215.00	-	-	-	-	1,484,215.00
549 - Beltline & Battle Creek Tunnel Repair	697,527.67	-	-	-	-	697,527.67
550 - Frost/Kennard Enhanced WQ BMP	(154,661.36)	-	-	-	-	(154,661.36)
551 - Markham Pond Dredging & Aeration	110,379.00	-	-	575.00	895.00	109,484.00
553 - Wakefield Park Project	1,112,709.01	-	-	2,318.00	38,051.00	1,074,658.01
554 - Willow Pond CMAC	(29,932.08)	-	-	25.13	1,787.19	(31,719.27)
580 - Contingency Fund	476,100.94	-	-	-	-	476,100.94
585 - Certificates of Participation	131,513.82	-	-	-	193,453.76	(61,939.94)
Total District Fund Balance	\$12,959,389.61	-	\$ 135,250.10	\$ 375,497.08	\$2,000,531.18	\$11,094,108.53

Ramsey Washington Metro Watershed Dist.
Check Register
For the Period From Apr 1, 2019 to Apr 30, 2019

Check #	Date	Payee ID		Payee	Description	Amount
EFT	04/01/19	met008	Apr 2019	MetLife-Group Benefits	Employee Benefits	3,121.56
EFT	04/01/19	hea002	May 2019	HealthPartners	Employee Benefits	12,256.09
70656	04/10/19	aws001	S1335957-040119	AWS Service Center	Utilities/Bldg. Contracts	377.22
70657	04/10/19	bfg001	1191918-00	BFG Supply Co.	Educational Program	37.50
70658	04/10/19	car007	RWMWD_4_4_19	Carp Solutions, LLC	Natural Resources Project	6,260.00
70659	04/10/19	del001	10305381291	Dell Marketing, L.P.	Office Equipment	410.00
70660	04/10/19	don001	April 2019	Matthew Doneux	Employee Reimbursement	157.07
70661	04/10/19	geo002	10931	George's Contracted Services, Inc.	Bldg./Site Maintenance	235.00
70662	04/10/19	hej001	305249	Hejny Rental	Natural Resources Project	108.99
70663	04/10/19	hom001	4034689	Home Depot Credit Services	Natural Resources Project	2,471.81
70664	04/10/19	met004	INV1302937	Metro Sales, Inc.	Printing Expense	456.38
70665	04/10/19	nsp001	632696180	Xcel Energy	Construction Imp.-Willow Pond	12.16
70666	04/10/19	pre003	316781407	Premium Waters, Inc.	Utilities/Bldg. Contracts	22.00
70667	04/10/19	spr002	03/29/19	SPRWS	Water QM Staff	70.33
70668	04/10/19	usb005	381965326	US Bank Equipment Finance	Printing Expense	294.00
70669	04/22/19	ahl001	04/17/19	Paige Ahlborg	Employee Reimbursement	100.08
70670	04/22/19	all004	16078476	allstream	Water QM Staff	64.85
70671	04/22/19	bar001	3/16-4/12/19	Barr Engineering	March/April Engineering	99,602.78
70672	04/22/19	bar004	04/01/19	Deborah Barnes	Employee Reimbursement	210.00
70673	04/22/19	ben002	87402	Benefit Extras, Inc.	Employee Benefits	103.00
70674	04/22/19	cit001	7734-001	City of Little Canada	Utilities/Bldg. Contracts	109.88
70675	04/22/19	cit011	255938	City of Roseville	IT/Website/Software	550.00
70676	04/22/19	del001	10308419443	Dell Marketing, L.P.	Office Equipment	1,494.68
70677	04/22/19	fit002	04/01/19	Mary Fitzgerald	Employee Expense	10.67
70678	04/22/19	gal001	April 17, 2019	Galowitz Olson, PLLC	March Legal Expense	1,601.00
70679	04/22/19	gil001	178248	Gilbert Mechanical Contractors, Inc.	Bldg./Site Maintenance	1,619.16
70680	04/22/19	hea003	1667	Heartquest Trainers, LLC	Office Equipment	784.00
70681	04/22/19	inn002	IN2463209	Innovative Office Solutions LLC	Office Supplies	418.37
70682	04/22/19	int001	W19030508	Office of MN, IT Services	Telephone Expense	55.40
70683	04/22/19	int003	156422	Intereum, Inc.	Bldg Site Maint/Office Equipment	47,170.71
70684	04/22/19	kel004	18-20 CS	Keller Properties	Stewardship Grant Fund	33,200.00
70685	04/22/19	kor001	04/11/19	Eric Korte	Employee Reimbursement	100.00
70686	04/22/19	kub001	04/19/19	Kyle W. Kubitza	Employee Reimbursement	13.34
70687	04/22/19	mcs001	19-04 MTN	Linda McShannock	Stewardship Grant Fund	225.00
70688	04/22/19	mel001	April 2019	Michelle L. Melser	Employee Reimbursement	73.18
70689	04/22/19	min008	19556	Minnesota Native Landscapes, Inc.	Construction Imp - Flood Damage	1,200.00
70690	04/22/19	new002	04/19/19	Kyra L. Newburg	Employee Reimbursement	16.24
70691	04/22/19	nsp001	633280976	Xcel Energy	Construction Imp.-Willow Pond	12.97
70692	04/22/19	opg001	3302	OPG-3, Inc.	IT/Website/Software	740.00
70693	04/22/19	pac001	1912004874	Pace Analytical Services, Inc.	Training & Education	286.00
70694	04/22/19	pol002	1261	Pollinate Minnesota	Educational Program	116.70
70695	04/22/19	pra001	1908506200	Prairie Moon Nursery, Inc.	Natural Resources Project	208.37
70696	04/22/19	pro003	April-19	Lyndsey R. Provos	Employee Reimbursement	72.23
70697	04/22/19	qwe001	April 10, 2019	CenturyLink	Project Operations	228.19
70698	04/22/19	ram002	PRK-001543	Ramsey County	Stewardship Grant Fund	16,848.00
70699	04/22/19	red002	150445661	Redpath & Company, Ltd	Accounting/2018 Annual Audit	23,460.50
70700	04/22/19	red003	727-1-46328	Red Wing Business Advantage Account	Employee Benefits	365.48
70701	04/22/19	reg002	0340026592	Regents of the University of Minnesota	Research Projects	16,795.00
70702	04/22/19	sel001	1453	Tim Melser	Bldg./Site Maintenance	825.00
70703	04/22/19	sod001	Apr 2019	Nicole Soderholm	Employee Reimbursement	63.20
70704	04/22/19	stu001	2552	Studio Lola	Events	562.50
70705	04/22/19	tes002	5534	Testing Services, Inc.	Water QM Staff	150.00
70706	04/22/19	tim002	M24654	Timesaver Off-Site Secretarial, Inc.	Committee/Board Meeting Exp.	250.00
70707	04/22/19	tro002	19-02	Cathy Troendle	Educational Program	3,575.10
70708	04/22/19	usb002	Apr 2019	U.S. Bank	March/April Credit Card	7,187.25

Ramsey Washington Metro Watershed Dist.
Check Register
For the Period From Apr 1, 2019 to Apr 30, 2019

Check #	Date	Payee ID		Payee	Description	Amount
70709	04/22/19	vla001	Feb-Apr 2019	Dave Vlasin	Employee Reimbursement	496.70
70710	04/22/19	was002	4452	Washington Conservation District	WQ/Stewardship/Outside Supp.	3,583.95
70711	04/22/19	win002	5031	Windmill Design Incorporated	Communication & Marketing	315.00
Total				Accounts Payable		<u>\$291,154.59</u>
Dir.Dep.	04/05/19	---	Payroll Expense-Net	April 5th Payroll	4010-101-000	23,678.02
EFT	04/05/19	int002	Internal Rev.Serv.	April 5th Federal Withholding	2001-101-000	7,789.10
EFT	04/05/19	mnd001	MN Revenue	April 5th State Withholding	2003-101-000	1,318.25
EFT	04/05/19	per001	PERA	April 5th PERA Contribution	2011-101-000	5,148.96
EFT	04/05/19	emp002	Empower Retirement	Employee Def.Comp. Contributions	2016-101-000	1,950.00
EFT	04/05/19	emp002	Empower Retirement	Employee IRA Contributions	2018-101-000	375.00
Dir.Dep.	04/19/19	---	Payroll Expense-Net	April 19th Payroll	4010-101-000	24,895.01
EFT	04/19/19	int002	Internal Rev.Serv.	April 19th Federal Withholding	2001-101-000	8,356.72
EFT	04/19/19	mnd001	MN Revenue	April 19th State Withholding	2003-101-000	1,614.48
EFT	04/19/19	per001	PERA	April 19th PERA Contribution	2011-101-000	5,170.99
EFT	04/19/19	emp002	Empower Retirement	Employee Def.Comp. Contributions	2016-101-000	1,950.00
EFT	04/19/19	emp002	Empower Retirement	Employee IRA Contributions	2018-101-000	375.00
				Payroll/Benefits		<u>\$82,621.53</u>
Total				Accounts Payable/Payroll/Benefits:		<u>\$373,776.12</u>

Ramsey Washington Metro Watershed Dist.
Cash Disbursements Journal
For the Period From Apr 1, 2019 - Apr 30, 2019

Date	Check #	Vendor ID	Name	Account ID	Account Description	Amount	Check Detail
04/01/19	EFT	met003	MetLife			3,121.56	
				4040-101-000	Employee Benefits-General		2,903.18
				2015-101-000	Employee Health-General		218.38
04/11/19	EFT	hea002	HealthPartners			12,256.09	
				4040-101-000	Employee Benefits-General		10,297.25
				2015-101-000	Employee Health-General		1,958.84
04/10/19	70656	aws001	AWS Service Center	4342-101-000	Utilities/Building Contracts	377.22	
04/10/19	70657	bfg001	BFG Supply Co.	4370-101-000	Educational Program-General	37.50	
04/10/19	70658	car007	Carp Solutions, LLC	4670-101-000	Natural Resources Project-General	6,260.00	
04/10/19	70659	del001	Dell Marketing, L.P.	4703-101-000	Dell Marketing, L.P.	410.00	
04/10/19	70660	don001	Matthew Doneux			157.07	
				4040-101-000	Employee Benefits-General		83.59
				4020-101-000	Employee Expenses-General		73.48
04/10/19	70661	geo002	George's Contracted Services, Inc.	4343-101-000	Bldg./Site Maintenance	235.00	
04/10/19	70662	hej001	Hejny Rental	4670-101-000	Natural Resources Project-General	108.99	
04/10/19	70663	hom001	Home Depot Credit Services	4670-101-000	Natural Resources Project-General	2,471.81	
04/10/19	70664	met004	Metro Sales, Inc.	4335-101-000	Printing-General	456.38	
04/10/19	70665	nsp001	Xcel Energy	4630-554-000	Construction Imp.-Willow Pond	12.16	
04/10/19	70666	pre003	Premium Waters, Inc.	4342-101-000	Utilities/Building Contracts	22.00	
04/10/19	70667	spr002	SPRWS	4530-101-000	Water QM Staff-General	70.33	
04/10/19	70668	usb005	US Bank Equipment Finance	4335-101-000	Printing-General	294.00	
04/22/19	70669	ahl001	Paige Ahlborg			100.08	
				4040-101-000	Employee Benefits-General		40.00
				4338-101-000	Dues & Publications-General		45.00
				4020-101-000	Employee Expenses-General		15.08
04/22/19	70670	all004	allstream	4530-101-000	Water QM Staff-General	64.85	
04/22/19	70671	bar001	Barr Engineering			99,602.78	
				4121-101-000	Engineering Admin-General Fund		5,969.56
				4129-101-000	Project Feasability-General		64.50
				4123-101-000	Engineering-Review		7,030.16
				4129-101-000	Project Feasability-General		2,155.50
				4129-101-000	Project Feasability-General		11,988.00
				4129-101-000	Project Feasability-General		9,748.00
				4129-101-000	Project Feasability-General		433.50
				4129-101-000	Project Feasability-General		107.50
				4129-101-000	Project Feasability-General		85.00
				4129-101-000	Project Feasability-General		982.00
				4520-101-000	Water QM-Engineering		1,096.00
				4520-101-000	Water QM-Engineering		2,478.00
				4124-101-000	Engineering-Permit Review		3,814.50
				4661-101-000	SLMP/TMDL Studies		144.00
				4661-101-000	SLMP/TMDL Studies		638.00
				4695-101-000	Research Projects-General		1,306.00
				4695-101-000	Research Projects-General		828.82
				4695-101-000	Research Projects-General		161.50

Ramsey Washington Metro Watershed Dist.
Cash Disbursements Journal
For the Period From Apr 1, 2019 - Apr 30, 2019

Date	Check #	Vendor ID	Name	Account ID	Account Description	Amount	Check Detail
				4650-101-000	Project Operations-General		256.50
				4128-553-000	Engineering-Wakefield		2,318.00
				4128-518-000	Engineering-School/Commer Retrofit		892.00
				4128-518-000	Engineering-School/Commer Retrofit		1,097.50
				4128-518-000	Engineering-School/Commer Retrofit		1,188.00
				4128-518-000	Engineering-School/Commer Retrofit		6,273.00
				4682-559-000	Stewardship Grant Program		2,912.00
				4128-518-000	Engineering-School/Commer Retrofit		8,485.24
				4128-551-000	Engineering-Markham		575.00
				4128-518-000	Engineering-School/Commer Retrofit		11,626.50
				4128-516-000	Engineering-Maint. & Repair		8,725.00
				4128-516-000	Engineering-Maint. & Repair		6,223.50
04/22/19	70672	bar004	Deborah Barnes			210.00	
				4040-101-000	Employee Benefits-General		45.00
				4040-101-000	Employee Benefits-General		165.00
04/22/19	70673	ben002	Benefits Extra, Inc.	4040-101-000	Employee Benefits-General	103.00	
04/22/19	70674	cit001	City of Little Canada	4342-101-000	Utilities/Building Contracts	109.88	
04/22/19	70675	cit011	City of Roseville	4325-101-000	IT/Website/Software	550.00	
04/22/19	70676	del001	Dell Marketing, L.P.			1,494.68	
				4703-101-000	Office Equipment-General		674.68
				4703-101-000	Office Equipment-General		820.00
04/22/19	70677	fit002	Mary Fitzgerald	4020-101-000	Employee Expenses-General	10.67	
04/22/19	70678	gal001	Galowitz Olson, PLLC	4131-101-000	Atty General-General Fund	1,601.00	
04/22/19	70679	gil001	Gilbert Mechanical Contractors, Inc.			1,619.16	
				4343-101-000	Bldg./Site Maintenance		1,068.77
				4343-101-000	Bldg./Site Maintenance		550.39
04/22/19	70680	hea003	Heartquest Trainers, LLC	4703-101-000	Office Equipment-General	784.00	
04/22/19	70681	inn002	Innovative Office Solutions, LLC			418.37	
				4320-101-000	Office Supplies-General		240.19
				4320-101-000	Office Supplies-General		178.18
04/22/19	70682	int001	Office of MN, IT Services	4310-101-000	Telephone-General	55.40	
04/22/19	70683	int003	Intereum, Inc.			47,170.71	
				4343-101-000	Bldg./Site Maintenance		46,972.66
				4703-101-000	Office Equipment-General		198.05
04/22/19	70684	kel004	Keller Properties	4682-101-000	Stewardship Grant Program	33,200.00	
04/22/19	70685	kor001	Eric Korte	4040-101-000	Employee Benefits-General	100.00	
04/22/19	70686	kib001	Kyle W. Kubitza	4020-101-000	Employee Expenses-General	13.34	
04/22/19	70687	mcs001	Linda McShannock	4682-529-000	Stewardship Grant Program	225.00	
04/22/19	70688	mel001	Michelle L. Melser			73.18	
				4040-101-000	Employee Benefits-General		40.00
				4020-101-000	Employee Expenses-General		33.18
04/22/19	70689	min008	Minnesota Native Landscapes, Inc.	4630-520-000	Construction Imp. - Flood Damage	1,200.00	
04/22/19	70690	new002	Kyra I. Newburg	4020-101-000	Employee Expenses-General	16.24	
04/22/19	70691	nsp001	Xcel Energy	4630-554-000	Construction Imp.-Willow Pond	12.97	

Ramsey Washington Metro Watershed Dist.
Cash Disbursements Journal
For the Period From Apr 1, 2019 - Apr 30, 2019

Date	Check #	Vendor ID	Name	Account ID	Account Description	Amount	Check Detail
04/22/19	70692	opg001	OPG-3, Inc.	4325-101-000	IT/Website/Software	740.00	
04/22/19	70693	pac001	Pace Analytical Services, Inc.	4350-101-000	Training & Education-General	286.00	
04/22/19	70694	pol002	Pollinate Minnesota	4370-101-000	Educational Program-General	116.70	
04/22/19	70695	pra001	Prairie Moon Nursery, Inc.	4670-101-000	Natural Resources Project-General	208.37	
04/22/19	70696	pro003	Lyndsey Provos			72.23	
				4040-101-000	Employee Benefits-General		40.00
				4020-101-000	Employee Expenses-General		12.76
				4530-101-000	Water QM Staff-General		19.47
04/22/19	70697	qwe001	CenturyLink	4650-101-000	Project Operations-General	228.19	
04/22/19	70698	ram002	Ramsey County	4682-529-000	Stewardship Grant Program	16,848.00	
04/22/19	70699	red002	Redpath & Company, Ltd.			23,460.50	
				4110-101-000	Auditor/Accounting		1,567.50
				4110-101-000	Auditor/Accounting		21,893.00
04/22/19	70700	red003	Red Wing Business Advantage Account	4040-101-000	Employee Benefits-General	365.48	
04/22/19	70701	reg002	Regents of the University of Minnesota	4695-101-000	Research Projects-General	16,795.00	
04/22/19	70702	sel001	Tim Melser	4343-101-000	Bldg./Site Maintenance	825.00	
04/22/19	70703	sod001	Nichole Soderholm			63.20	
				4040-101-000	Employee Benefits-General		40.00
				4020-101-000	Employee Expenses-General		23.20
04/22/19	70704	stu001	Studio Lola	4372-101-000	Events	562.50	
04/22/19	70705	tes002	Testing Services, Inc.	4530-101-000	Water QM Staff-General	150.00	
04/22/19	70706	tim002	Timesaver Off-Site Secretarial, Inc.	4365-101-000	Committee/Board Meeting Expense	250.00	
04/22/19	70707	tro002	Cathy Troendle	4370-101-000	Educational Program-General	3,575.10	
04/22/19	70708	usb002	U.S. Bancorp			7,187.25	
				4343-101-000	Bldg./Site Maintenance		66.70
				4343-101-000	Bldg./Site Maintenance		37.26
				4343-101-000	Bldg./Site Maintenance		23.54
				4343-101-000	Bldg./Site Maintenance		120.80
				4325-101-000	IT/Website/Software		86.19
				4343-101-000	Bldg./Site Maintenance		58.47
				4530-101-000	Water QM Staff-General		37.99
				4703-101-000	Office Equipment-General		99.95
				4325-101-000	IT/Website/Software		40.68
				4703-101-000	Office Equipment-General		47.98
				4372-101-000	Events		34.25
				4670-101-000	Natural Resources Project-General		12.95
				4320-101-000	Office Supplies-General		26.17
				4530-101-000	Water QM Staff-General		99.99
				4530-101-000	Water QM Staff-General		517.92
				4530-101-000	Water QM Staff-General		114.95
				4350-101-000	Training & Education-General		(75.00)

Ramsey Washington Metro Watershed Dist.
Cash Disbursements Journal
For the Period From Apr 1, 2019 - Apr 30, 2019

Date	Check #	Vendor ID	Name	Account ID	Account Description	Amount	Check Detail
				4350-101-000	Training & Education-General		(45.00)
				4350-101-000	Training & Education-General		250.00
				4350-101-000	Training & Education-General		45.00
				4670-101-000	Natural Resources Project-General		39.00
				4350-101-000	Training & Education-General		160.00
				4350-101-000	Training & Education-General		160.00
				4350-101-000	Training & Education-General		1,047.54
				4350-101-000	Training & Education-General		1,047.54
				4350-101-000	Training & Education-General		205.00
				4040-101-000	Employee Benefits-General		119.75
				4040-101-000	Employee Benefits-General		456.65
				4040-101-000	Employee Benefits-General		6.00
				4040-101-000	Employee Benefits-General		1,700.35
				4350-101-000	Training & Education-General		464.18
				4350-101-000	Training & Education-General		180.45
04/22/19	70709	vla01	David Vlasin			496.70	
				4040-101-000	Employee Benefits-General		168.27
				4020-101-000	Employee Expenses-General		16.24
				4350-101-000	Training & Education-General		312.19
04/22/19	70710	was002	Washington Conservation District			3,583.95	
				4530-101-000	Water QM Staff-General		112.45
				4682-529-000	Stewardship Grant Program		296.50
				4683-101-000	Outside Program Support		3,175.00
04/22/19	70711	win002	Windmill Design Incorporated	4371-101-000	Communications & Marketing	315.00	
Accounts Payable Total:						\$291,154.59	
04/05/19	Dir.Dep.	---	Payroll Expense-Net	4010-101-000	April 5th Payroll	23,678.02	
04/05/19	EFT	int002	Internal Revenue Service	2001-101-000	April 5th Federal Withholding	7,789.10	
04/05/19	EFT	mnd001	MN Department of Revenue	2003-101-000	April 5th State Withholding	1,318.25	
04/05/19	EFT	per001	PERA	2011-101-000	April 5th PERA Contribution	5,148.96	
04/05/19	EFT	emp002	Empower Retirement	2016-101-000	Employee Def.Comp. Contributions	1,950.00	
04/05/19	EFT	emp002	Empower Retirement	2018-101-000	Employee IRA Contributions	375.00	
04/19/19	Dir.Dep.	---	Payroll Expense-Net	4010-101-000	April 19th Payroll	24,895.01	
04/19/19	EFT	int002	Internal Revenue Service	2001-101-000	April 19th Federal Withholding	8,356.72	
04/19/19	EFT	mnd001	MN Department of Revenue	2003-101-000	April 19th State Withholding	1,614.48	
04/19/19	EFT	per001	PERA	2011-101-000	April 19th PERA Contribution	5,170.99	
04/19/19	EFT	emp002	Empower Retirement	2016-101-000	Employee Def.Comp. Contributions	1,950.00	
04/19/19	EFT	emp002	Empower Retirement	2018-101-000	Employee IRA Contributions	375.00	
Payroll/Benefits Total:						\$82,621.53	
TOTAL:						\$373,776.12	



**Summary of Professional Engineering Services During the Period
March 16, 2019 through April 12, 2019**

	Total Engineering Budget (2019)	Total Fees to Date (2019)	Budget Balance (2019)	Fees During Period	District Accounting Code	Plan Implementation Task Number
Engineering Administration						
General Engineering Administration	\$76,000.00	\$28,497.22	\$47,502.78	\$5,969.56	4121-101	DW-13
RWMWD Health and Safety/ERTK Program	\$2,000.00	\$0.00	\$2,000.00		4697-101	DW-13
Educational Program/Educational Forum Assistance	\$20,000.00	\$12,393.00	\$7,607.00	\$64.50	4129-101	DW-11
Engineering Review						
Engineering Review	\$55,000.00	\$29,842.66	\$25,157.34	\$7,030.16	4123-101	DW-13
Project Feasibility Studies						
Owasso County Park Stormwater Master Plan and Detailed Design: Phase 1 and Phase 2	\$50,000.00	\$3,349.00	\$46,651.00	\$2,155.50	4129-101	DW-6
Beltline Resiliency and Phalen Chain Water Level Management Study	\$217,000.00	\$33,511.50	\$183,488.50	\$11,988.00	4129-101	BELT-3
Interim emergency response plan funds for top priority District flooding areas (such as Owasso Basin, Willow Creek, PCU Pond, etc)	\$50,000.00	\$648.00	\$49,352.00		4129-101	DW-19
FEMA Flood Mapping Update	\$90,000.00	\$35,994.00	\$54,006.00	\$9,748.00	4129-101	DW-9
Snail, Grass, and West Vadnais outlet permitting with the MnDNR	\$100,000.00	\$2,025.50	\$97,974.50	\$433.50	4129-101	DW-9
Modeling of 500-year event Atlas 14 District-wide (Climate Change Scenario) and Generation of Flood Maps for Future Outreach Efforts	\$70,000.00	\$1,258.00	\$68,742.00	\$107.50	4129-101	DW-9
Climate Adaption Workshops with Member Cities	\$100,000.00	\$170.00	\$99,830.00	\$85.00	4129-101	DW-9
Hillcrest Golf Course (multi-use)	\$25,000.00	\$0.00	\$25,000.00		4129-101	DW-6
Wetland Restoration site search. BWSR criteria needed to help guide this idea.	\$25,000.00	\$8,730.00	\$16,270.00	\$982.00	4129-101	DW-1, DW-8
Gold BRT planning	\$20,000.00	\$0.00	\$20,000.00		4129-101	DW-6
Priority Pond Assessment (WQ Monitor/Dredge/Treat/Leave As-Is)	\$20,000.00	\$0.00	\$20,000.00		4129-101	DW-5
Contingency*	\$20,000.00	\$3,233.00	\$16,767.00		4129-101	
GIS Maintenance						
GIS Maintenance	\$5,000.00	\$85.00	\$4,915.00		4170-101	DW-13
Monitoring Water Quality/Project Monitoring						
Lake Water Quality Monitoring (Misc QA/QC)	\$10,000.00	\$340.00	\$9,660.00		4520-101	DW-2
Auto lake monitoring system for Grass Lake	\$20,000.00	\$0.00	\$20,000.00		4520-101	DW-18
Auto lake monitoring system for Owasso Lake	\$20,000.00	\$2,283.50	\$17,716.50	\$1,096.00	4520-101	DW-18
Auto lake monitoring system for Phalen Lake	\$20,000.00	\$4,799.50	\$15,200.50		4520-101	DW-18
Auto lake monitoring system for Snail Lake	\$20,000.00	\$0.00	\$20,000.00		4520-101	DW-18
Auto lake monitoring system for Wabasso Lake	\$20,000.00	\$3,211.00	\$16,789.00		4520-101	DW-18
Special Project BMP Monitoring (Maplewood Mall, Frost Kennard Spent Lime Filter, Willow Pond CMAC)	\$25,000.00	\$2,478.00	\$22,522.00	\$2,478.00	4520-101	DW-12
Permit Processing, Inspection and Enforcement						
Permit Application Inspection and Enforcement	\$10,000.00	\$63.00	\$9,937.00		4122-101	DW-7
Permit Application Review	\$55,000.00	\$15,949.50	\$39,050.50	\$3,814.50	4124-101	DW-7
Lake Studies/WRPPs/TMDL Reports						
2019 Grant Applications	\$30,000.00	\$144.00	\$29,856.00	\$144.00	4661-101	--
Tanners Flood Response Tool Model Update	\$3,000.00	\$1,200.00	\$1,800.00	\$638.00	4661-101	Tal-1
Internal Load Management Discussions	\$10,000.00	\$0.00	\$10,000.00		4661-101	KL-2, GC-2, WL-3, BL-3, BCL-2, LE-4, BeL-3, LO-5
Twin Lake Public Meeting	\$8,000.00	\$6,302.00	\$1,698.00		4129-101	DW-19
Contingency for Lake Studies	\$17,000.00	\$0.00	\$17,000.00		4661-101	
Research Projects						
New Technology Mini Case Studies (average 6 per year)	\$12,000.00	\$3,254.50	\$8,745.50	\$1,306.00	4695-101	DW-12
Kohlman Permeable Weir Test System - Implement Monitoring Plan	\$15,000.00	\$5,493.98	\$9,506.02	\$828.82	4695-101	DW-12
Iron aggregate pond application research project	\$20,000.00	\$161.50	\$19,838.50	\$161.50	4695-101	DW-12
Project Operations						
2018 Tanners Alum Facility Monitoring	\$15,000.00	\$472.50	\$14,527.50	\$256.50	4650-101	Tal-3
Capital Improvements						
Wakefield Park/Frost Avenue Stormwater Project	\$175,000.00	\$49,024.00	\$125,976.00	\$2,318.00	4128-553	WL-1
Commercial Sites Retrofit Projects 2018 (Targeted Retrofits)	\$55,000.00	\$4,849.70	\$50,150.30	\$892.00	4128-518	DW-6
School Sites Retrofit Projects 2018 (Targeted Retrofits)	\$55,000.00	\$16,105.50	\$38,894.50	\$1,097.50	4128-518	DW-6
Church Sites Retrofit Projects 2018 (Targeted Retrofit)	\$55,000.00	\$11,508.00	\$43,492.00	\$1,188.00	4128-518	DW-6
Roseville High School Campus Stormwater Retrofit (Bennett Lake Subwatershed)	\$125,000.00	\$22,678.52	\$102,321.48	\$6,273.00	4128-518	BeL-4
BMP Incentive Fund: Gen'l BMP Design Assistance and Review (cases where Dist is approached by landowner, or landowner is not commercial, school, church).	\$50,000.00	\$17,045.00	\$32,955.00	\$2,912.00	4682-529	DW-6
Lowering West Vadnais Lake Outlet	\$50,000.00	\$0.00	\$50,000.00		4128-520	DW-9
Cottage Place Wetland Restoration	\$100,000.00	\$20,556.74	\$79,443.26	\$8,485.24	4128-518	DW-1, DW-8
Markham Pond Aeration Project and Grant Reporting	\$1,000.00	\$1,055.00	-\$55.00	\$575.00	4128-551	KC-1
Aldrich Arena Plans and Specifications	\$125,000.00	\$38,832.50	\$86,167.50	\$11,626.50	4128-518	DW-6
Willow Pond CMAC Implementation	\$100,000.00	\$127,894.61	-\$27,894.61		4128-554	BeL-4
CIP Project Repair & Maintenance						
Kohlman Lake Macrophyte Mgmt	\$5,000.00	\$0.00	\$5,000.00		4128-516	KL-3
Routine CIP Inspection and Unplanned Maintenance Identification	\$75,000.00	\$34,324.70	\$40,675.30	\$8,725.00	4128-516	DW-5
2019 CIP Maintenance and Repairs	\$150,000.00	\$75,547.69	\$74,452.31	\$6,223.50	4128-516	DW-5
2020 CIP Maintenance and Repairs	\$150,000.00	\$0.00	\$150,000.00		4128-516	DW-5

*Final edits to Beaver, Owasso and Battie Creek Lakes Subwatershed Feasibility Studies per Board comments at the 1/2/19 meeting

Subtotal

\$99,602.78

TOTAL PAYABLE FOR PERIOD 03/16/2019 - 04/12/2019

\$99,602.78

Barr declares under the penalties of Law that this Account, Claim, or Demand is just and that no part has been paid.

[Signature]

Bradley J. Lindaman, Vice President

Galowitz Olson, PLLC
10390 39th Street North
Lake Elmo, Minnesota 55042
Office: (651) 777-6960
Fax: (651) 777-8937

Ramsey-Washington Metro Watershed District
C/O Tina Carstens
2665 Noel Drive
Little Canada, MN 55117

Page 1
April 17, 2019
File No: 9M

	Balance
General Account	\$1,455.00
Rules	\$146.00
	<hr/>
	\$1,601.00

* * * * *

Permit Program

* * * * *

Permit Application Coversheet

Date May 01, 2019

Project Name Ferndale-Ivy Street Improvements

Project Number 19-18

Applicant Name Jon Jarosch, City of Maplewood

Type of Development Linear

Property Description

This project is located in the Ferndale Street North/Ivy Avenue neighborhood northeast of Beaver Lake in the City of Maplewood. The applicant is proposing to reconstruct the residential roadway and employ a "Living Streets" approach that involves street narrowing, addition of sidewalks, and tree plantings. Drainage and water quality improvements will include storm sewer upgrades, depressed boulevards to control runoff rates, and sumped discharge points to provide pretreatment to the adjacent wetland areas. The total site area is 7.92 acres with a 0.15 acre net reduction in impervious. Due to space limitations and high groundwater, the applicant is proposing to withdraw 21,100 cubic feet from available volume reduction banked credits in lieu of onsite treatment. A portion of Ivy Avenue is located within the 100-year floodplain. The applicant has provided documentation that there will be no net fill within the floodplain. The applicant has submitted a variance request for permanent wetland buffer impacts to accommodate sidewalks on Ivy and Ferndale. The existing roadway and mowed turf right-of-way is currently located in the 25' minimum wetland buffer. The proposed sidewalk would be approximately 4-5' closer to the wetland edge but will remain within the limits of the mowed turf. A Wetland Conservation Act (WCA) approval was issued for temporary disturbance in the wetland to accommodate two outfall replacements (#19-06 WCA). Areas temporarily disturbed will be restored to pre-project conditions.

Watershed District Policies or Standards Involved:

- | | |
|--|---|
| <input checked="" type="checkbox"/> <i>Wetlands</i> | <input checked="" type="checkbox"/> <i>Erosion and Sediment Control</i> |
| <input checked="" type="checkbox"/> <i>Stormwater Management</i> | <input checked="" type="checkbox"/> <i>Floodplain</i> |

Water Quantity Considerations

The proposed stormwater management plan is sufficient to handle the runoff from the site.

Water Quality Considerations

Short Term

The proposed erosion and sediment control plan is sufficient to protect downstream water resources during construction.

Long Term

The proposed stormwater management plan is sufficient to protect the long term quality of downstream water resources.

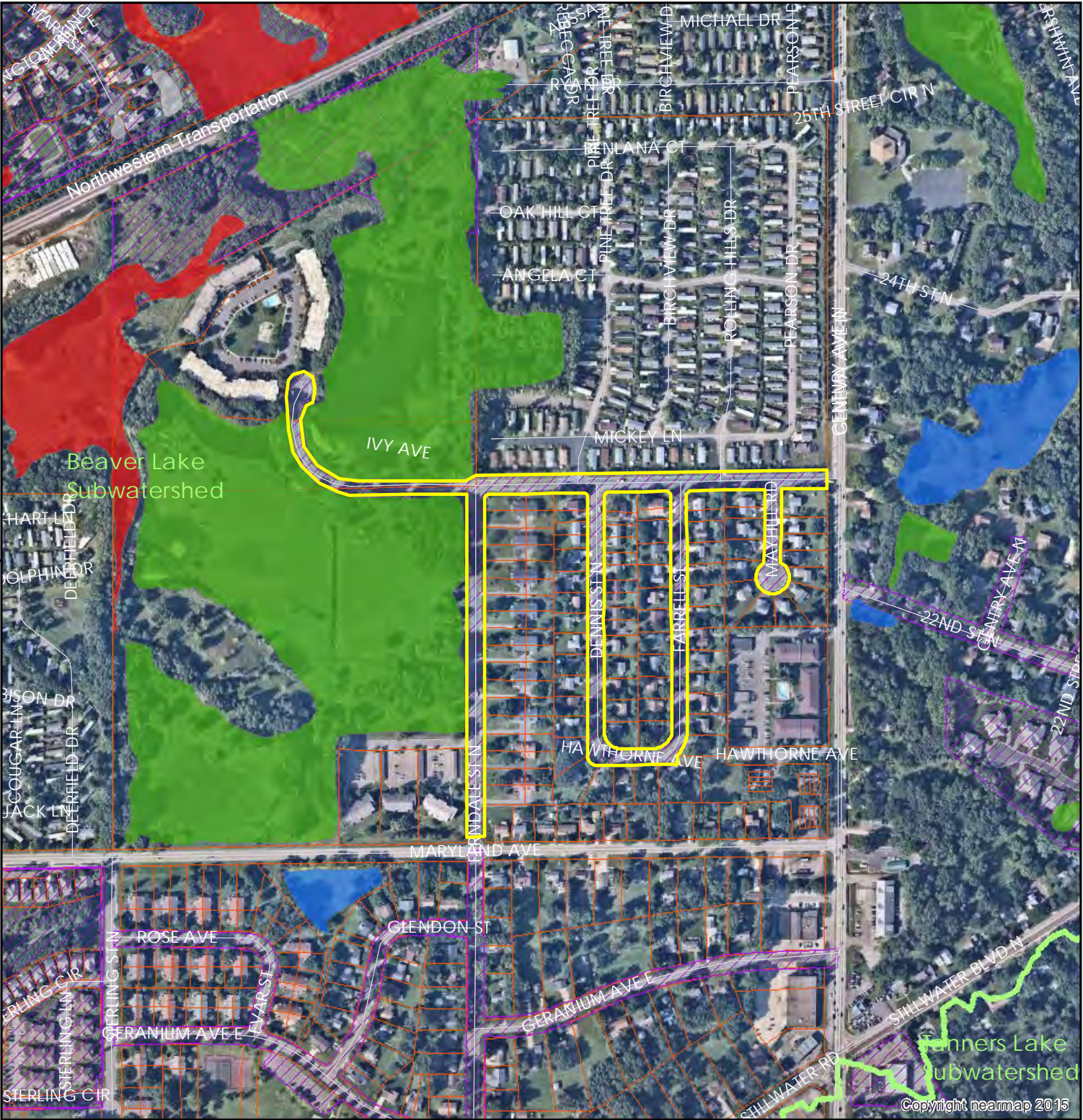
Staff Recommendation

Staff recommends approval of this permit with the special provisions and variance request.

Attachments:

- ☒ Project Location Map
- ☐ Project Grading Plan

#19-18 Ferndale-Ivy Street Improvements



Special Provisions

1. The applicant shall submit a Stormwater Pollution Prevention Plan (SWPPP).
2. The applicant shall submit contact information for the trained erosion control coordinator responsible for implementing the SWPPP.
3. The applicant shall submit a copy of the approved Minnesota Pollution Control Agency's NPDES Permit for the project.



April 22, 2019

**Proposed Ferndale-Ivy Area Street Improvements, City Project 18-01
Wetland Buffer Variance Request – Rule E: Wetland Management**

As part of the proposed Ferndale-Ivy Area Improvement Project, City of Maplewood Project 18-01, impacts are proposed within the existing no-disturbance buffer. The existing Manage B wetlands require a 25-foot no-disturbance minimum buffer with a 50-foot average. Impacts within this no-disturbance zone are shown on the attached documents.

As the existing roadway and utilities are well within the 25-foot minimum buffer, a full delineation was not performed. For the purposes of this application for a variance request, the wetland edge was conservatively set at the edge of the currently maintained turf-grass area which lies 5-15 feet from the road edge as shown on the attached exhibit.

This project includes the full reconstruction of the project area streets. Most notably, area streets are proposed to be significantly narrowed from their existing 33-36 foot width, to 28-feet and 30-feet respectively. Also included with the project is the installation of a 5-foot wide sidewalk along the north side of Ivy Avenue and along the west side of Ferndale Street. In total there is a proposed net reduction of impervious surfaces draining to the wetland areas of 0.15 acres, along with a slight reduction in runoff rates. Also included with the project is the installation of sump-manholes to capture sediment and debris prior to discharge into the area ponds and wetlands.

The sidewalks are proposed to be installed with a 4-foot wide 'sumped' boulevard to disconnect them from the roadway and reduce runoff. Installing the sidewalks with this boulevard does place them closer to the assumed wetland edge by 4-5 feet. In no case shall any disturbance occur beyond the currently maintained turf-grass edge. City staff feels this encroachment towards the wetland edge is justified by the benefit received through a 'sumped' boulevard and a net reduction in impervious surfaces throughout the project area.

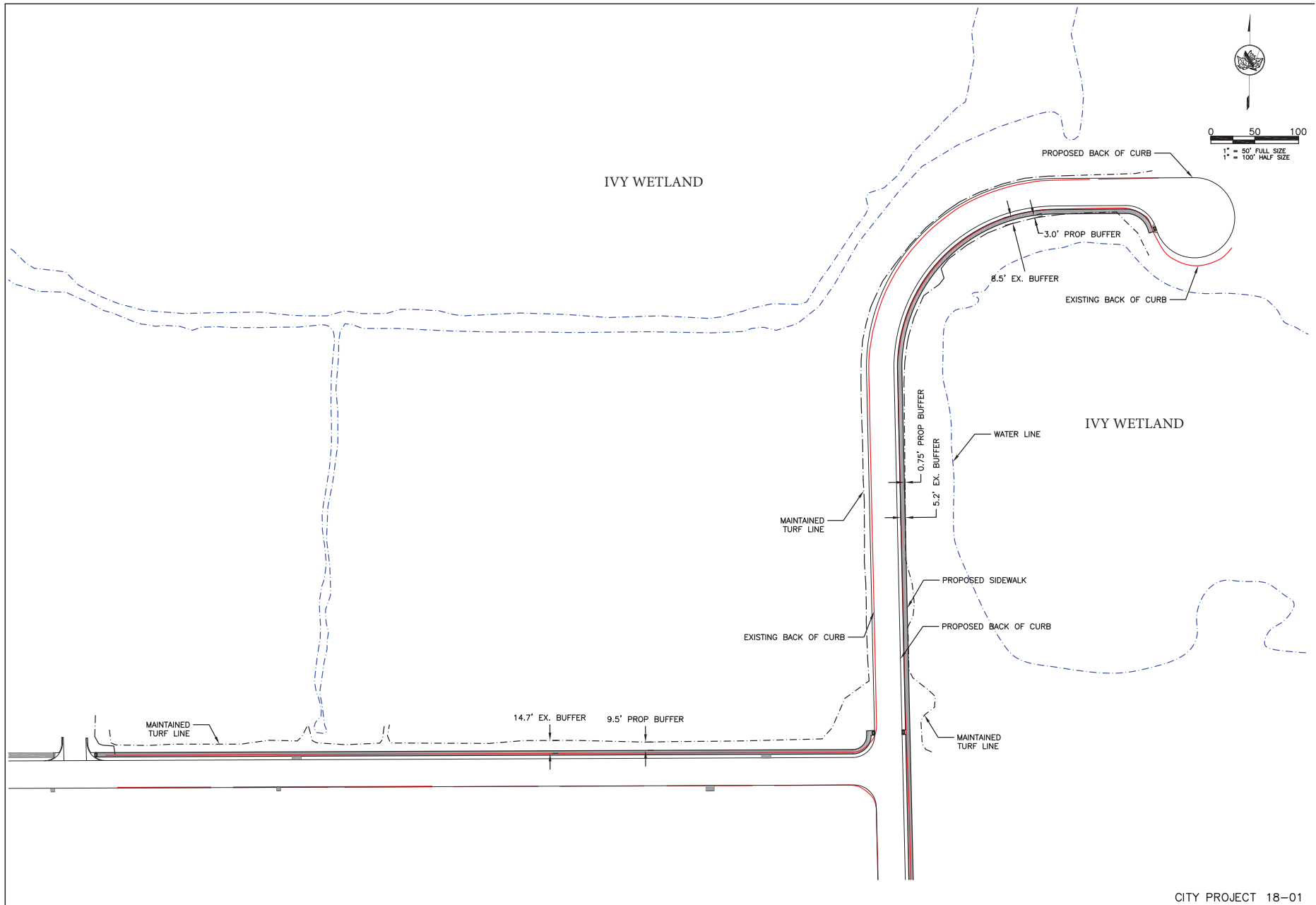
City staff are requesting approval of a wetland buffer variance, from the existing conditions, of up to 5-feet to install a 5-foot wide concrete sidewalk and upgrade existing storm sewer outlets to include sump-manholes and outlet scour protection. We appreciate the Ramsey0Washington Metropolitan Watershed District's consideration of this request.

Sincerely,

Jon Jarosch, P.E.
Project Manager/Engineer
Jon.Jarosch@maplewoodmn.gov
(651)249-2405

City of Maplewood
Public Works Department
1902 County Road B East
Maplewood, MN 55109

Office 651-249-2400
Fax 651-249-2409
www.maplewoodmn.gov



City of Maplewood
DEPARTMENT OF PUBLIC WORKS
ENGINEERING DIVISION
1902 East County Road B
Maplewood, Minnesota 55109
(651) 249-2400 FAX (651) 249-2409

DESIGNED: JEU
DRAWN: AJE
CHECKED: JEU

FERDALE-IVY
WATERSHED REVIEW

REVISION
DESCRIPTION
DATE

RECORD DRAWING
BY: X
DATE: X

CARD NUMBER

SHEET NO.

1

EROSION CONTROL NOTES:

1. THE CONTRACTOR SHALL INSTALL AND MAINTAIN EROSION CONTROL FENCE AS SHOWN AND AS DIRECTED BY THE ENGINEER/INSPECTOR. EROSION CONTROL FENCE TO BE REMOVED BY CONTRACTOR AFTER PERMANENT VEGETATION HAS BEEN ESTABLISHED.
2. THE CONTRACTOR SHALL PLACE STORM SEWER STRUCTURE PROTECTION AT ALL CATCH BASINS AND MANHOLES AS INDICATED ON THE PLANS AND AS DIRECTED BY THE ENGINEER/INSPECTOR. INLET PROTECTION DEVICES SHALL BE REPAIRED WHEN THEY BECOME NON-FUNCTIONAL OR SEDIMENT REACHES THE 1/2 THE HEIGHT AND OR DEPTH OF THE DEVICE.
3. ALL EROSION CONTROL MEASURES MUST BE INSTALLED AND APPROVED BY THE ENGINEER/INSPECTOR PRIOR TO COMMENCEMENT OF ANY GRADING OPERATIONS AND MUST BE MAINTAINED UNTIL ALL DISTURBED AREAS HAVE BEEN RESTORED OR PERMANENT VEGETATION HAS BEEN ESTABLISHED.
4. ALL DISTURBED SLOPES 3:1 OR STEEPER SHALL HAVE CATEGORY 3B EROSION CONTROL FABRIC INSTALLED ON SLOPES PER MN/DOT SPECIFICATION 3885.
5. SEDIMENT TRACKED OFF SITE SHALL BE MINIMIZED AND SWEEPED ON A DAILY BASIS OR AS DIRECTED BY THE ENGINEER/INSPECTOR.
6. UPON CONSTRUCTION OF PROPOSED STORM SEWER, THE CONTRACTOR SHALL PROVIDE INLET PROTECTION FOR NEW CATCH BASINS AND FLARED END SECTIONS.
7. CONTRACTOR TO PLACE WATER (OR ALLOWED OTHER) FOR DUST CONTROL AS DIRECTED BY THE ENGINEER WITHIN 2 HOURS OF NOTIFICATION. MONITOR AND MAINTAIN DUST CONTROL ON WEEKENDS.

THE CONTRACTOR SHALL COMPLY WITH THE INSPECTION AND MAINTENANCE REQUIREMENTS OF THE STORM WATER POLLUTION PREVENTION PLAN NARRATIVE

TEMPORARY EROSION CONTROL NOTES:

1. THE CONTRACTOR SHALL PREPARE AND SUBMIT THEIR EROSION CONTROL PLAN IN ACCORDANCE WITH SPECIFICATION MW-2573 & SC-2573, "TEMPORARY EROSION CONTROL CONTRACTOR'S PLAN", PRIOR TO SCHEDULING THE PRECONSTRUCTION MEETING. CONTRACTOR SHALL ALSO SUBMIT NPDES PERMIT WITH FEE TO MPCA AND PROVIDE A SIGNED SWPPP TO THE ENGINEER.
2. CONSTRUCTION ACTIVITIES SHALL NOT BEGIN UNTIL THE CONTRACTOR'S EROSION CONTROL PLAN HAS BEEN APPROVED BY THE PROJECT ENGINEER / INSPECTOR, AND THE RAMSEY-WASHINGTON METRO WATERSHED DISTRICT.
3. THE CONTRACTOR'S PLAN SHALL SPECIFICALLY INCLUDE, BUT SHALL NOT BE LIMITED TO PROCEDURES AND METHODS FOR PROTECTION OF EXISTING & PROPOSED CATCH BASINS AND MANHOLES, LOCAL WETLANDS, RUNOFF TO IMPAIRED LAKES, RUNOFF TO AREAS OUTSIDE OF THE CONSTRUCTION LIMITS, DEWATERING FOR CONSTRUCTION, AND DEWATERING OF TEMPORARY SEDIMENT BASINS.
4. CHANGES IN THE CITY'S PLAN, AS NEEDED FOR ANY CONSTRUCTION ACTIVITIES SHALL ALSO BE INCLUDED.
5. ALL DISTURBED AREAS THAT ARE UNWORKED FOR A PERIOD OF 7 CALENDAR DAYS MUST BE STABILIZED WITH TACKIFIER, EROSION CONTROL BLANKET, OR AN EQUALLY APPROVED METHOD.
6. THE CONTRACTOR AND THE CITY INSPECTOR SHALL EACH KEEP AN INSPECTION LOG FOR ALL BMP'S INSPECTED ONCE PER WEEK OR IMMEDIATELY FOLLOWING A 1/2" RAINFALL. CONTRACTOR SHALL REVIEW EROSION CONTROL AND SEDIMENT CONTAINMENT PLAN WITH PROJECT INSPECTOR ON A WEEKLY BASIS.
7. THE CONTRACTOR SHALL GIVE THE CITY INSPECTOR A COPY OF THEIR WEEKLY INSPECTION LOG.
8. THE CONTRACTOR WILL REPAIR/REPLACE ANY BMP'S WITHIN 24 HOURS OF FINDING OR BEING NOTIFIED OF DAMAGED OR INSUFFICIENT BMP'S.
9. THE CONTRACTOR SHALL SUPPLY A MAIL BOX OR SUITABLE STORAGE DEVICE FOR A COPY OF THE NPDES PERMIT, SWPPP PLAN, AND WEEKLY INSPECTION LOGS.
10. ALL CONCRETE DELIVERY VEHICLES SHALL HAVE THE ABILITY TO SELF CONTAIN ALL MATERIALS FROM RINSING AFTER DELIVERY. IF THE CONCRETE DELIVERY VEHICLES ARE UNABLE TO SELF CONTAIN, THE CONTRACTOR SHALL SUPPLY A PRE-FABRICATED CONCRETE WASHOUT CONTAINER OR A SELF-INSTALLED CONCRETE WASHOUT STRUCTURE. THE WASHOUT AREA SHALL BE SIGNED AND MAINTAINED BY THE CONTRACTOR ACCORDING TO MPCA RULES AND REGULATIONS.
11. ROCK CONSTRUCTION ENTRANCE PADS SHALL BE PLACED AS SHOWN OR DIRECTED.

— ROCK ENTRANCE PAD

— EXISTING STORM SYSTEM INLET PROTECTION

— PROPOSED STORM SYSTEM INLET PROTECTION

— SEDIMENT CONTROL LOG, PER PHASING OF CONSTRUCTION. ALL LOGS SHOWN ARE ESTIMATED. CONTRACTOR MAY ADD OR SUBTRACT FROM LENGTH SHOWN TO PROVIDE ADEQUATE PROTECTION AS APPROVED BY THE ENGINEER.

— PERMANENT SILT FENCE

— FLOTATION SILT CURTAIN TYPE STILL WATER

SEE ALL RELATED EROSION CONTROL SCHEDULES

ADDITIONAL EROSION CONTROL MEASURES MAY BE REQUIRED BEYOND OUTLET PROTECTION TO ENSURE NO CONTAMINATION OF WETLAND VIA ROCK CHECK OR BY OTHER EROSION CONTROL METHOD. INCIDENTAL TO CONTRACTOR'S EROSION CONTROL PLAN.

ADDITIONAL EROSION CONTROL MEASURES MAY BE REQUIRED BEYOND OUTLET PROTECTION TO ENSURE NO CONTAMINATION OF WETLAND VIA ROCK CHECK OR BY OTHER EROSION CONTROL METHOD. INCIDENTAL TO CONTRACTOR'S EROSION CONTROL PLAN.

INSTALL 1850 LF OF DOUBLE ROW HEAVY DUTY SILT FENCE ALONG NEGATIVE GRADE OF PROJECT LIMITS TO PROTECT WETLAND

INSTALL 40 LF TOTAL OF FLOTATION SILT CURTAIN TYPE STILL WATER

INSTALL 80 LF TOTAL OF FLOTATION SILT CURTAIN TYPE STILL WATER

INSTALL 960 LF OF DOUBLE ROW HEAVY DUTY SILT FENCE ALONG NEGATIVE GRADE OF PROJECT LIMITS TO PROTECT WETLAND

CONTRACTOR TO SUBMIT STORM WATER POLLUTION PREVENTION PLAN (SWPPP) THAT MEETS MPCA CRITERIA. CONTRACTOR MUST PROVIDE CONTACT PERSON AS EROSION CONTROL COORDINATOR RESPONSIBLE FOR IMPLEMENTING THE SWPPP ON THE FINAL PLANS SET.

CONTRACTOR SHALL NOTIFY NICOLE SODERHOLM OF THE RAMSEY-WASHINGTON METRO WATERSHED DISTRICT, @ 651-792-7976, PRIOR TO BEGINNING ANY AND ALL CONSTRUCTION ACTIVITY, FOR INSPECTION AND APPROVAL.

THE EROSION CONTROL/SEDIMENT CONTROL MEASURES SHOWN ON THIS PLAN ARE THE MINIMUM REQUIRED. ADDITIONAL PRACTICES AND AMOUNTS MAY BE REQUIRED DURING THE COURSE OF CONSTRUCTION.

MAINTENANCE OF ALL EROSION/SEDIMENT CONTROL IS REQUIRED.

ALL INLET PROTECTION WILL BE PAID BY THE EACH FOR THE ENTIRE PROJECT. THIS WILL INCLUDE ALL EXISTING AND PROPOSED CATCH BASINS, FLARED ENDS AND SPECIFIC MANHOLES AS DIRECTED BY THE ENGINEER. THIS ITEM MAY INCLUDE FILTER BAGS, INLET DROP CATCHMENTS, SEDIMENT FILTER LOG RING, PLATE AND 1.5" ROCK(2 CY EST.) AS APPROVED BY THE ENGINEER.

MULTIPLE MOBILIZATIONS FOR COMPOST LOGS WILL BE REQUIRED WITHIN RESIDENTIAL AREAS. COMPOST LOGS WILL BE INSTALLED WITHIN 2 DAYS PRIOR TO EACH PHASE OF CONSTRUCTION REMOVAL. CONTRACTOR MAY RELOCATE THESE LOGS WITHIN CONSTRUCTION LIMITS AS NECESSARY BUT WILL BE PAID FOR EACH LOG PER LF ONE TIME AS REQUIRED FOR EACH BLOCK. CONTRACTOR SHALL CHOOSE LOCATIONS OF THESE FOR SCHEDULED CONSTRUCTION ACTIVITY AS APPROVED BY ENGINEER.

CITY PROJECT 18-01

City of Maplewood
DEPARTMENT OF PUBLIC WORKS
ENGINEERING DIVISION
1902 East County Road B
Maplewood, Minnesota 55109
(651) 249-2400 FAX (651) 249-2409

DESIGNED TMS
DRAWN AJE
CHECKED JEJ

FERDALE - IVY
EROSION CONTROL PLAN

REVISION
DESCRIPTION
DATE

RECORD DRAWING
BY X
DATE X

CARD NUMBER

SHEET NO.
26



RAMSEY-WASHINGTON

METRO WATERSHED DISTRICT

MEMORANDUM

Date: May 1, 2019
To: Board of Managers and Staff
From: Nicole Soderholm, Permit Coordinator
Subject: April Enforcement Action Report

During April 2019:

Number of Violations:	11
Install/Maintain Inlet Protection	1
Install/Maintain Perimeter Control	1
Install/Maintain Construction Entrance	2
Sweep Streets	1
Repair Erosion	1
Remove Discharged Sediment	3
Protect/Maintain Permanent BMPs	2

Activities:

Permitting assistance to private developers and public entities, permit review with Barr Engineering, miscellaneous inquiries, site inspections and reporting, WCA administration/procedures, MS4 annual report, permit enforcement, preconstruction meetings, CPR/AED certification training, intern training

Project Updates:

Permit #16-34 The Glen at Valley Creek, Woodbury

Construction activity continues despite muddy site conditions at the Glen at Valley Creek affordable housing project in Woodbury. An inspection was completed on April 24th. Soil conditions were very wet with some of the construction equipment stuck in the mud. Maintenance activities like temporary soil stabilization and perimeter control repair were noted on the inspection.

Permit #18-27 McKnight Road Development, North St. Paul

Tree clearing on the future townhome site off the Gateway Trail and McKnight Road in North St. Paul began in April. Staff attended a pre-construction meeting on April 10th and completed an initial site inspection on April 22nd. All erosion and sediment control practices were installed and functional.

Permit #15-22 Zibell Homes, Shoreview

Staff completed a routine inspection at the residential housing development near Lake Wabasso in Shoreview. While only one lot is currently under construction, it appeared the silt fence had been partially removed to allow water to drain off the site following a large rainfall. The water observed in the curblin was turbid and classified as an illicit discharge. The builder was notified on April 19th of the non-compliance. A follow-up inspection was completed on April 23rd. While there was no observed discharge, the silt fence had not been repaired despite a 24-hour deadline for correction. The builder was issued a verbal warning, and staff will continue to escalate enforcement in this matter if the silt fence is not retrenched.

Permit #16-15 Liberty Village, Vadnais Heights

The contractor and escrow payer for the Liberty Village senior housing project contacted the District to inquire about release of escrow funds. Staff completed a site visit and confirmed that the project is not yet complete. A number of townhomes are yet to be constructed. The contractor was informed that the permit cannot be closed out until the project is completed per the approved plans.

Permit #15-20 La Quinta Inn & Suites, Woodbury

The hotel off Bielenberg Rd & I-494 in Woodbury was substantially completed in 2016, but the infiltration areas constructed for the project have been continually holding water. For this reason, the District has withheld the escrow money until this gets corrected. The owner has been contacted multiple times regarding this issue with no response. District staff confirmed in early April that the same problems persist onsite and will continue to attempt to contact the owner. The City of Woodbury already closed out their permit for the project.

Permit #18-18 I-694/Rice Street Interchange

Grading began in March for the I-694/Rice Street project. There has been quite a visual impact from the project already, and Rice Street is down to one lane in both directions at this location. Staff have completed inspections with the contractor, MnDOT, and the county. Overall, the project has held up well following multiple substantial rain and snowmelt events in April. The inspectors have requested enhanced filtration at the northeast quadrant where a couple large rain events have caused minor discharges of turbid water into the receiving wetland area. This location will continue to be closely monitored by all parties involved. The intentional permanent wetland impact on the southeast quadrant has occurred. Muck excavation in concurrence with fill placement is being coordinated by the applicant to ensure no net loss of floodplain storage per the District's permit requirements.

Permits Closed in April 2019:

15-36 MnDOT I694 Reconstruction, Shoreview/Vadnais Heights

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Stewardship Grant Program

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Stewardship Grant Program Budget Status Update

May 1, 2019

Homeowner	Coverage	Number of Projects	Funds Allocated
Habitat Restoration and rain garden w/o hard surface drainage	50% Cost Share \$15,000 Max	0	\$0
Rain garden w/hard surface drainage, pervious pavement, green roof	75% Cost Share \$15,000 Max	1	\$7,500
Shoreland Restoration (below 100-year flood elevation w/actively eroding banks)	100% Cost Share \$15,000 Max	1	\$12,000

Commercial, School, Government, Church, Associations, etc.	Coverage	Number of Projects	Funds Allocated
Habitat Restoration	50% Cost Share \$15,000 Max	2	\$8,700
Shoreland Restoration (below 100-year flood elevation w/actively eroding banks)	100% Cost Share \$100,000 Max	1	\$200,000
Priority Area Projects	100% Cost Share \$100,000 Max	2	\$280,000
Non-Priority Area Projects	75% Cost Share \$50,000 Max	0	\$0
Public Art	50% Cost Share	1	\$6,000
Aquatic Veg Harvest	50% Cost Share \$15,000 Max	0	\$0
Maintenance	50% Cost Share \$5,000 Max for 5 Years	14	\$13,100
Consultant Fees			\$87,400
Total Allocated			\$617,700

2019 Stewardship Grant Program Budget	
Budget	\$1,250,000
Total Funds Allocated	\$617,700
Total Available Funds	\$632,300

* * * * *

Action Items

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Request for Board Action

Board Meeting Date: May 1, 2019

Agenda Item No: 9A

Preparer: Tina Carstens, Administrator

Item Description: Review and Accept the 2018 District Annual Financial Audit

Background:

The District is required by law to complete and file an annual audit of the District's financial records. A final audit report is enclosed for your review. The auditor has also prepared an audit management letter that serves as an easier way to understand summary of the audit. The audit was sent to the State Auditor as well as the Board of Water and Soil Resources.

The audit gives the District a clean opinion. There were no changes to our financial management recommended.

Applicable District Goal and Action Item:

Goal: Manage organization effectively – Operate in a manner that achieves the District's mission while adhering to its core principles.

Action Item: Maintain financial solvency and accountability.

Staff Recommendation:

Accept the 2018 Annual Audit Report.

Financial Implications:

None.

Board Action Requested:

Accept the 2018 Annual Audit Report by motion of the Board.

**RAMSEY-WASHINGTON METRO
WATERSHED DISTRICT**

AUDIT MANAGEMENT LETTER

December 31, 2018

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To the Honorable Managers of the
Ramsey-Washington Metro Watershed District
Little Canada, Minnesota

We have completed our audit of the Ramsey-Washington Metro Watershed District (the District) for the year ended December 31, 2018, and have issued our report thereon. In conjunction with that audit, we present this management letter on matters relating to the financial operations of the District. We offer this report as an additional analytical perspective for the Board of Managers in monitoring the financial position and operations of the accounts and funds of the District. This report also contains required communications to those charged with governance.

Several reports are issued in conjunction with the audit. A summary is as follows:

- Opinion on Financial Statements – Unmodified (clean) opinion
- Report on Internal Control – No internal control findings
- Minnesota Legal Compliance Report – No compliance findings

Thank you for the opportunity to serve the District. We are available to discuss this report with you.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.

St. Paul, Minnesota

April 5, 2019

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Ramsey-Washington Metro Watershed District

Audit Management Letter

Cash and Investments

Cash and investment balances at December 31, 2018 and 2017 were as follows:

Fund	December 31,		Increase (Decrease)
	2018	2017	
General	\$5,257,503	\$5,044,853	\$212,650
Debt Service Funds:			
General Obligation Bonds	107,825	112,050	(4,225)
Certificates of Participation	123,186	123,186	-
Capital Project Funds:			
Capital Projects CIB	8,225,040	8,519,909	(294,869)
Total	<u>\$13,713,554</u>	<u>\$13,799,998</u>	<u>(\$86,444)</u>

Investment income totaled \$201,240 for the year ended December 31, 2018 as compared to \$81,958 for the year ended December 31, 2017.

Taxes Receivable

Taxes receivable at December 31, 2018 and 2017 consisted of the following:

	December 31,		Increase (Decrease)
	2018	2017	
Delinquent	\$84,232	\$77,383	\$6,849
Due from County	94,550	75,881	18,669
Total	<u>\$178,782</u>	<u>\$153,264</u>	<u>\$25,518</u>

Ramsey-Washington Metro Watershed District

Audit Management Letter

Delinquent taxes receivable at December 31, 2018 represent the balance of unpaid property taxes levied for collection in 2009 through 2018. The uncollected portion of property taxes has been classified as unavailable revenue and is not part of the fund balance at the end of the current fiscal year. Generally accepted accounting principles of the United States of America related to revenue recognition requires revenue to be both measurable and available.

Due from County consists of current and delinquent taxes collected by the County but not remitted to the District as of December 31, 2018. These amounts have been remitted to the District in January 2019.

The District's overall property tax collection rate was 99.8% for the year ended December 31, 2018. The following table details the District's 2018 levy and collections:

	Ramsey & Washington Counties
Total levy (pay 2018)	<u>\$6,871,386</u>
<u>2018 collections:</u>	
July 2018 collection	\$3,580,709
December 2018 collection	3,183,592
January 2019 collection	<u>93,336</u>
Total collections - 2018	<u>\$6,857,637</u>
Collection percentage - current and delinquent	<u>99.8%</u>

Ramsey-Washington Metro Watershed District

Audit Management Letter

Fund Balances

Fund balances represent net current assets of each fund (i.e., cash plus receivables minus liabilities).

The District's funds are all governmental type funds. Governmental type funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet.

The fund balances of the District were as follows at December 31, 2018 and 2017:

Fund	December 31,		Increase (Decrease)
	2018	2017	
General	\$4,464,553	\$4,329,905	\$134,648
Debt Service Funds:			
General Obligation Bonds	381,949	359,578	22,371
Certificates of Participation	131,513	133,637	(2,124)
Capital Project Funds:			
Capital Projects CIB	8,324,531	8,211,887	112,644
Total	<u>\$13,302,546</u>	<u>\$13,035,007</u>	<u>\$267,539</u>

Ramsey-Washington Metro Watershed District

Audit Management Letter

General Fund

The fund balance of the General Fund increased by \$134,648 during the year. Statement 6 of the Annual Financial Report details the General Fund budget versus actual operating results. A summary is presented below:

Budgeted change in fund balance		(\$1,365,950)
Actual revenue over (under) budgeted revenue:		
Property taxes	\$2,184	
Intergovernmental	20,785	
Investment income	56,735	
Permit escrow fees	(4,500)	
Stormwater impact payment	38,660	
Refunds, reimbursements and other	22,088	
		<u>135,952</u>
Actual expenditures (over) under budget:		
Engineering	35,177	
Salaries/payroll taxes/benefits	80,218	
Watershed programs	624,224	
All other - net	<u>625,027</u>	<u>1,364,646</u>
Net change in fund balance		<u><u>\$134,648</u></u>

The significant expenditure budget variance for watershed programs is primarily the result of the project feasibility studies and lake studies/WRAPS/TMDL's. The significant expenditure budget variance for all other – net is primarily the result of water quality monitoring being significantly under budget.

Ramsey-Washington Metro Watershed District

Audit Management Letter

Intergovernmental Revenue

Intergovernmental grants and aids, and cost sharing agreement revenue (in all funds) in 2018 includes the following:

State of Minnesota - BWSR:	
Spent Lime Treatment	\$224,680
Targeted Retrofits	59,508
State of Minnesota - MPCA:	
Stormwater BMP	4,456
Metropolitan Council - WOMP	19,165
State of Minnesota - MNDOT:	
Slope Stabilization	32,535
Other	<u>10,163</u>
 Total intergovernmental revenue cost share agreements and stormwater impact payment	 <u><u>\$350,507</u></u>

Pension Liability

In 2015, the District implemented GASB Statement No. 68, which required the reporting of the District's proportionate share of the PERA Net Pension Liability (NPL). During 2018, the District's share of PERA's NPL decreased by \$93,448 to \$704,544. During 2018, the District paid its required contribution to the Plan. The required contribution is a percentage of eligible wages.

103.B Levy Authority

Beginning with the 1998 tax levy, the District levied under Minnesota Statutes 103B.241 authority. As such, the District's General Fund is not limited by the \$250,000 tax levy authorized in Minnesota Statutes 103.D. The District no longer employs the Special Revenue Funds to account for maintenance and projects and instead levies for all non-CIB Fund projects out of the General Fund. Minnesota Statutes Section 103B.241 Subd.1 reads in part as follows:

103B.241 LEVIES

Subdivision 1. Watershed plans and projects. Notwithstanding chapter 103D, a local government unit or watershed management organization may levy a tax to pay the increased costs of preparing a plan under sections 103B.231 and 103B.235 or for projects identified in an approved and adopted plan necessary to implement the purposes of section 103B.201. The proceeds of any tax levied under this section shall be deposited in a separate fund and expended only for the purposes authorized by this section. Watershed management organizations and local government units may accumulate the proceeds of levies as an alternative to issuing bonds to finance improvements.

In 1998, the District closed the Survey and Data Acquisition, Water Management Planning and Water Maintenance and Repair Special Revenue Funds and accounts for all non-CIB projects in the General Fund budget process.

Ramsey-Washington Metro Watershed District

Audit Management Letter

The fund balance of the General Fund for the past ten years has been as follows:

	Amount	Increase (Decrease)
December 31, 2009	\$1,928,216	\$309,422
December 31, 2010	1,979,029	50,813
December 31, 2011	2,493,960	514,931
December 31, 2012 *	1,363,334	(1,130,626)
December 31, 2013	1,725,348	362,014
December 31, 2014	2,211,684	486,336
December 31, 2015	2,901,187	689,503
December 31, 2016	3,420,562	519,375
December 31, 2017	4,329,905	909,343
December 31, 2018	4,464,553	134,648

* Restated for prior period adjustment

In 1998, the District began levying for and expending all non-CIB Fund projects out of the General Fund. The District now sets the General Fund tax levy and budgeted expenditures at a level consistent with the District's reserve balance policy. In 2018, the District's final budget reflected a decrease of \$1,365,950 in General Fund reserves. Actual reserves increased by \$134,648 as detailed previously.

The District budget includes a higher level of program activity in the General Fund, and as such requires a levy. Schedules and completion of projects is variable and often results in carryover fund balances and unspent levy amounts. These program funds are generally spent in the following budget year if not spent in the current budget year. Excess budget balances are considered in the following year levy/budget process to reduce ensuing year tax levies by spending down available fund balances. Past management reports have discussed the purposes and benefits of maintaining adequate cash flow reserve balances. A summary of these purposes and benefits is as follows:

1. Cash flow reserve. The District receives revenue from property taxes primarily in December and July. The District, however, incurs expenditures throughout the entire twelve month operating period. Timing differences in the receipt of property taxes should be compensated for with adequate operating reserves. The District targets 50% of the ensuing year's expenditure budget as end of year minimum unassigned fund balance. The unassigned balance at December 31, 2018 was \$4,451,617 or 107.93% of the ensuing year's expenditure budget.
2. Emergency and/or unanticipated expenditures. Operating budgets are estimates only. The District requires a surplus to finance unforeseen events. One method of measuring the amount of this type of surplus is to use a percent of the District's annual operating budget (i.e., 10% to 15% or more, depending upon the budget philosophy of the District).
3. Preliminary project funding. Feasibility studies of potential projects require financing. The District does receive such preliminary funding for certain projects. Other minor projects may be more efficiently funded through available reserves.

Ramsey-Washington Metro Watershed District

Audit Management Letter

CIB Authority

This fund was established to account for the Capital Improvement Budget (CIB) process of the District. A summary of financial activity of this fund from inception is presented in Exhibit 2 of the Annual Financial Report.

Beginning in 1993 with the removal of levy limits and under authorities provided by State Statute Section 103B.241, the District is authorized to levy ad valorem taxes for the purposes of financing the CIB projects. The District has levied the following amounts for the CIB projects over the past ten years:

Collectible Year	CIB Levy Certified
2009	\$1,380,481
2010	1,150,481
2011	859,379
2012	1,584,379
2013	2,268,479
2014	2,945,481
2015	3,513,200
2016	3,839,885
2017	3,205,383
2018	3,859,885

These levies have financed the CIB projects detailed in Exhibit 2 of the Annual Financial Report. A summary of the District's ad valorem tax levies is presented in Exhibit 1 of the Annual Financial Report. Additionally, a breakdown of the District's CIB Fund levy by project is presented in Exhibit 2 of the Annual Financial Report.

Long-Term Debt

The District entered into three separate G.O. Bond/loan agreements in 2012 and 2016 that remain outstanding as follows:

- G.O. Bonds of 2012 – Public Facilities Authority (PFA)
- Certificates of Participation, Series 2012B
- G.O. Drainage Bonds of 2016A

The G.O. Bonds of 1998 matured in 2018. Detail and descriptions of the above G.O. Bonds/loans is presented in Note 7 to the financial statements. The schedule of indebtedness and deferred tax levies associated are presented in Exhibits 3 and 4 of the Annual Financial Report.

The District has established a Debt Service Fund for the \$711,431 G.O. Bonds of 1998 (matured in 2018), the \$1,177,217 G.O. Bonds of 2012 and the \$3,860,000 G.O. Drainage Bonds of 2016A. The District established a Debt Service Fund for the \$2,440,000 Certificates of Participation during 2005 (called for early redemption during 2013), which now includes the Refunding Certificates of Participation, 2012B.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

We have audited the financial statements of the governmental activities and each major fund of Ramsey-Washington Metro Watershed District for the year ended December 31, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 20, 2018. 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 Ramsey-Washington Metro 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 2018. We noted no transactions entered into by Ramsey-Washington Metro 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 management's estimates of the net pension liability, the pension related deferred outflows

and inflows of resources and pension expense. 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. 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 5 – Defined Benefit Pension Plans.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 5A, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the budgetary comparison schedule and 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 and other information sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reports

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

Restriction on Use

This information is intended solely for the information and use of management and Ramsey-Washington Metro Watershed District's Board, and is not intended to be, and should not be, used by anyone other than these specified parties.

**RAMSEY-WASHINGTON METRO
WATERSHED DISTRICT**

ANNUAL FINANCIAL REPORT

December 31, 2018

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RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
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INTRODUCTORY SECTION

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RAMSEY-WASHINGTON METRO WATERSHED DISTRICT

ORGANIZATION

December 31, 2018

	<u>Term Expires</u>
Managers:	
Marj Ebensteiner - President	February 23, 2021
Clifton Aichinger - Vice President	February 23, 2022
Pamela Skinner - Secretary	February 23, 2021
Dianne Ward - Treasurer	February 23, 2020
Larry Swope - Manager	February 23, 2020
Administrator:	
Tina Carstens	Appointed

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Managers of the
Ramsey-Washington Metro Watershed District
Little Canada, Minnesota

We have audited the accompanying financial statements of the governmental activities and each major fund of the Ramsey-Washington Metro Watershed District, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Ramsey-Washington Metro Watershed District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Ramsey-Washington Metro Watershed District, as of December 31, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Ramsey-Washington Metro Watershed District's 2017 financial statements, and we expressed an unmodified audit opinion on the respective financial statements of the governmental activities and each major fund in our report dated April 19, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the pension information on pages 40 through 44, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ramsey-Washington Metro Watershed District's basic financial statements. The introductory section, individual fund financial statements, supplementary financial information, and other information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory and other information sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

April 5, 2019

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BASIC FINANCIAL STATEMENTS

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT**STATEMENT OF NET POSITION**

December 31, 2018

With Comparative Totals For December 31, 2017

Statement 1

	Primary Government	
	Governmental Activities	
	2018	2017
Assets:		
Cash and investments	\$13,590,368	\$13,676,812
Cash and investments with escrow	123,186	123,186
Property taxes receivable:		
Delinquent	84,232	77,383
Due from county	94,550	75,881
Accounts receivable	-	3,732
Due from other governmental units	291,522	172,386
Prepaid items	473,671	450,212
Capital assets - net:		
Depreciable	12,160,042	12,441,518
Nondepreciable	421,581	421,581
Total assets	<u>27,239,152</u>	<u>27,442,691</u>
Deferred outflows of resources:		
Related to pensions	<u>143,070</u>	<u>217,441</u>
Liabilities:		
Accounts payable	66,058	97,338
Accrued expenses	16,147	13,581
Due to other governmental units	31,865	19,951
Escrow deposits payable	974,665	909,875
Accrued interest payable	38,657	13,786
Contracts payable	-	37,149
Retainage payable	17,553	179,909
Unearned revenue	63,423	74,679
Unamortized bond premiums	68,827	74,088
Compensated absences payable:		
Due within one year	81,756	76,936
Due in more than one year	6,912	9,130
Bonds payable:		
Due within one year	499,000	521,692
Due in more than one year	4,230,000	4,729,000
Net pension liability:		
Due in more than one year	<u>704,544</u>	<u>797,992</u>
Total liabilities	<u>6,799,407</u>	<u>7,555,106</u>
Deferred inflows of resources:		
Related to pensions	<u>186,499</u>	<u>186,698</u>
Net position:		
Net investment in capital assets	11,507,623	11,398,319
Restricted for:		
Debt service	130,300	132,904
Unrestricted	<u>8,758,393</u>	<u>8,387,105</u>
Total net position	<u>\$20,396,316</u>	<u>\$19,918,328</u>

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
STATEMENT OF ACTIVITIES
Statement 2

For The Year Ended December 31, 2018

With Comparative Totals For The Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Totals	Totals
					2018	2017
Primary government:						
Governmental activities:						
General government	\$1,960,800	\$15,480	\$5,382	\$ -	(\$1,939,938)	(\$1,788,214)
Programs	637,619	-	42,253	-	(595,366)	(29,020)
Projects	4,328,236	-	371,134	-	(3,957,102)	(4,826,030)
Interest on long-term debt	121,832	-	-	-	(121,832)	(79,302)
Total governmental activities	<u>\$7,048,487</u>	<u>\$15,480</u>	<u>\$418,769</u>	<u>\$0</u>	<u>(6,614,238)</u>	<u>(6,722,566)</u>
General revenues:						
Property taxes					6,877,366	6,538,386
Unrestricted investment earnings					201,240	81,958
Miscellaneous other					13,620	11,960
Total general revenues					<u>7,092,226</u>	<u>6,632,304</u>
Change in net position					477,988	(90,262)
Net position - January 1					<u>19,918,328</u>	<u>20,008,590</u>
Net position - December 31					<u>\$20,396,316</u>	<u>\$19,918,328</u>

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2018

With Comparative Totals For December 31, 2017

Statement 3

	General Fund	General Obligation Bonds	Certificates of Participation	Capital Projects CIB	Intra- Activity Eliminations	Total Governmental Funds	
						2018	2017
Assets							
Cash and investments	\$5,257,503	\$107,825	\$ -	\$8,225,040	\$ -	\$13,590,368	\$13,676,812
Cash and investments with escrow	-	-	123,186	-	-	123,186	123,186
Accounts receivable	-	-	-	-	-	-	3,732
Due from other governmental units	117,413	-	-	174,109	-	291,522	172,386
Due from other funds	185,709	-	-	-	(185,709)	-	-
Property taxes receivable:							
Delinquent	34,502	4,608	2,145	42,977	-	84,232	77,383
Due from county	35,260	6,178	2,682	50,430	-	94,550	75,881
Prepaid items	12,936	268,381	191,354	1,000	-	473,671	450,212
Total assets	<u>\$5,643,323</u>	<u>\$386,992</u>	<u>\$319,367</u>	<u>\$8,493,556</u>	<u>(\$185,709)</u>	<u>\$14,657,529</u>	<u>\$14,579,592</u>
Liabilities, deferred inflows of resources, and fund balance							
Liabilities:							
Accounts payable	\$41,761	\$435	\$ -	\$23,862	\$ -	\$66,058	\$97,338
Accrued expenses	16,147	-	-	-	-	16,147	13,581
Due to other governmental units	10,655	-	-	21,210	-	31,865	19,951
Due to other funds	-	-	185,709	-	(185,709)	-	-
Escrow deposits payable	974,665	-	-	-	-	974,665	909,875
Contracts payable	-	-	-	-	-	-	37,149
Retainage payable	-	-	-	17,553	-	17,553	179,909
Unearned revenue	-	-	-	63,423	-	63,423	74,679
Total liabilities	<u>1,043,228</u>	<u>435</u>	<u>185,709</u>	<u>126,048</u>	<u>(185,709)</u>	<u>1,169,711</u>	<u>1,332,482</u>
Deferred inflows of resources:							
Unavailable revenue	135,542	4,608	2,145	42,977	-	185,272	212,103
Fund balance:							
Nonspendable	12,936	268,381	191,354	1,000	-	473,671	450,212
Restricted	-	113,568	-	-	-	113,568	114,147
Committed	-	-	-	-	-	-	1,676,114
Assigned	-	-	-	8,323,531	-	8,323,531	6,535,773
Unassigned	4,451,617	-	(59,841)	-	-	4,391,776	4,258,761
Total fund balance	<u>4,464,553</u>	<u>381,949</u>	<u>131,513</u>	<u>8,324,531</u>	<u>0</u>	<u>13,302,546</u>	<u>13,035,007</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$5,643,323</u>	<u>\$386,992</u>	<u>\$319,367</u>	<u>\$8,493,556</u>	<u>(\$185,709)</u>	<u>\$14,657,529</u>	<u>\$14,579,592</u>
Fund balance reported above						\$13,302,546	\$13,035,007
Amounts reported for governmental activities in the statement of net position are different because:							
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.						12,581,623	12,863,099
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.						185,272	212,103
Deferred outflows of resources - pension related are not current financial resources and, therefore, are not reported in the funds.						143,070	217,441
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.						(5,629,696)	(6,222,624)
Deferred inflows of resources - pension related are associated with long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds.						(186,499)	(186,698)
Net position of governmental activities						<u>\$20,396,316</u>	<u>\$19,918,328</u>

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2018
With Comparative Totals For The Year Ended December 31, 2017

Statement 4

	General Fund	General Obligation Bonds	Certificates of Participation	Capital Projects CIB	Total Governmental Funds	
					2018	2017
Revenues:						
General property taxes	\$2,564,734	\$447,681	\$194,860	\$3,663,242	\$6,870,517	\$6,544,945
Intergovernmental - grants	33,785	-	-	316,722	350,507	430,312
Stormwater impact payment	38,660	-	-	-	38,660	33,680
Investment income	76,735	1,620	-	122,885	201,240	81,958
Permit escrow fees	10,500	-	-	-	10,500	10,040
Refunds and reimbursements	8,468	-	-	54,412	62,880	91,264
Other	13,620	-	-	-	13,620	8,960
Total revenues	2,746,502	449,301	194,860	4,157,261	7,547,924	7,201,159
Expenditures:						
Current:						
General government	1,934,950	-	-	-	1,934,950	1,879,515
Programs	634,467	-	-	-	634,467	476,966
Capital outlay	42,437	-	-	92,256	134,693	-
Construction/projects	-	-	-	3,952,361	3,952,361	4,517,633
Debt service:						
Principal	-	331,692	190,000	-	521,692	346,998
Interest and fiscal agent fees	-	95,238	6,984	-	102,222	89,038
Total expenditures	2,611,854	426,930	196,984	4,044,617	7,280,385	7,310,150
Revenues over (under) expenditures	134,648	22,371	(2,124)	112,644	267,539	(108,991)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	456,411
Transfers out	-	-	-	-	-	(456,411)
Total other financing sources (uses)	0	0	0	0	0	0
Net change in fund balance	134,648	22,371	(2,124)	112,644	267,539	(108,991)
Fund balance - January 1	4,329,905	359,578	133,637	8,211,887	13,035,007	13,143,998
Fund balance - December 31	\$4,464,553	\$381,949	\$131,513	\$8,324,531	\$13,302,546	\$13,035,007

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2018
With Comparative Totals For The Year Ended December 31, 2017

Statement 5

	<u>2018</u>	<u>2017</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)	\$267,539	(\$108,991)
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 expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(315,504)	(440,515)
Capitalized current expenditures	28,028	-
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to increase (decrease) net position.	6,000	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(26,831)	128,161
The issuance of long-term debt (e.g., bonds, leases) provides current financial 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. This amount is the net effect of these differences in the treatment of long-term debt and related items.	521,692	346,998
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.	(22,212)	10,664
Governmental funds report pension contributions as expenditures, however, pension expense is reported in the statement of activities. This is the amount by which pension expense differed from pension contributions in the current period:		
Pension contributions	\$65,933	
Pension expense	(46,657)	
	<u>19,276</u>	<u>(26,579)</u>
Change in net position of governmental activities (Statement 2)	<u>\$477,988</u>	<u>(\$90,262)</u>

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Ramsey-Washington Metro 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 Ramsey-Washington Metro Watershed District was created in 1975 by the Minnesota Water Resources Board as provided in Minnesota Statutes Chapter 112. The District is operated by a five member Board of Managers appointed by the Ramsey and Washington County Boards of Commissioners for three year terms. In accordance with Governmental Accounting Standards Board (GASB) pronouncements and generally accepted accounting principles, the financial statements of the reporting entity should include the primary government and its component units. The District (primary government) does not have any component units.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund 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 support.

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

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

General Obligation Bonds Debt Service is established to account for accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

Certificates of Participation Debt Service is established to account for accumulation of resources for, and the payment of long-term debt principal, interest and costs related to the 2005 Certificates of Participation.

Capital Project CIB Fund is established to account for the capital improvement program as a part of the Watershed Management Plan. The fund is financed by an ad valorem tax levy. This fund was established pursuant to Minnesota Statutes, Chapter 473.

As a general rule the effect of inter-fund 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.

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

D. BUDGETS

The Board of Managers prepares annual revenue and expenditure budgets for the District's General 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, except for investments in external investment pools that meet GASB 79 requirement, which are stated at amortized cost. Investment income is accrued at the balance sheet date.

Cash and investments with escrow represent money market accounts held by an escrow agent as the reserve account for the Certificates of Participation 2012B.

F. PROPERTY TAX REVENUE RECOGNITION

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

GOVERNMENTAL FUND FINANCIAL STATEMENTS

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

PROPERTY TAX LEVY

103B Levy Authority

Beginning with the 1998 tax levy, the District levied under Minnesota Statutes 103B.241 authority. As such, the District's General Fund and the Capital Projects CIB Funds are not limited by the tax levy authorized in Minnesota Statutes 103D. The District no longer employs the Special Revenue Funds to account for maintenance and projects and instead levies for all such projects out of the General and CIB Funds. Minnesota Statutes Section 103B.241 Subd.1 reads in part as follows:

103B.241 LEVIES

Subdivision 1. Watershed plans and projects. Notwithstanding chapter 103D, a local government unit or watershed management organization may levy a tax to pay the increased costs of preparing a plan under sections 103B.231 and 103B.235 or for projects identified in an approved and adopted plan necessary to implement the purposes of section 103B.201. The proceeds of any tax levied under this section shall be deposited in a separate fund and expended only for the purposes authorized by this section. Watershed management organizations and local government units may accumulate the proceeds of levies as an alternative to issuing bonds to finance improvements.

G. 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.

H. PREPAID ITEMS

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

I. CAPITAL ASSETS

Capital assets, which include property, plant, equipment and infrastructure assets and intangible assets such as easements and computer software, are reported in the governmental activities columns in the government-wide financial statements. Capital assets (including intangible assets) are defined by the District as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at 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 asset lives are not capitalized.

GASB Statement No. 34 required the District to report and depreciate new infrastructure assets effective with the beginning of the 2004 calendar year. Infrastructure assets include lake improvements, dams and drainage systems. Neither their historical cost nor related depreciation has historically been reported in the financial statements. For governmental entities with total annual revenues of less than \$10 million for the fiscal year ended December 31, 1999, the retroactive reporting of infrastructure is not required under the provisions of GASB Statement No. 34. The District has elected to report infrastructure assets acquired since 1980.

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

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

Property, plant and equipment of the District is depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 years
Furniture Fixtures	5 years
Equipment	5 years
Vehicles	5 years
Infrastructure	50 – 100 years

J. LONG-TERM OBLIGATIONS

In the government-wide financial statements long-term debt is reported as a liability in the applicable governmental activities statement of net position. Material bond premiums and discounts are amortized over the life of the bonds.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

K. COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. All vacation pay and accumulated sick leave benefits that are vested as severance pay are accrued when incurred in the government-wide financial statements.

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.

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Assigned - consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the Board's intended use. These constraints are established by the Board and/or management. Pursuant to Board Resolution, the Board's District Administrator and/or Treasurer is authorized to establish assignments of fund balance.

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 resources, 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. Interfund loans are reported as an interfund loan receivable or payable which offsets the movement of cash between funds. All other interfund transactions are reported as transfers.

N. USE OF ESTIMATES

The preparation of financial statements in accordance with generally accepted accounting principles in the United States of America (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. COMPARATIVE TOTALS

The basic financial statements, individual fund financial statements, required supplementary information, and supplementary financial information include certain prior-year summarized comparative information in total but not at the level of detail required for 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, 2017 from which the summarized information was derived.

Q. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

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, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has pension related deferred inflows of resources reported in the government-wide Statement of Net Position. The District also has an item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental fund balance sheet. The governmental funds report unavailable revenues from property taxes.

R. DEFINED BENEFIT PENSION PLANS

Pensions. For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/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.

S. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this (\$5,629,696) difference are as follows:

Unamortized loan premium	(\$68,827)
Compensated absences payable	(88,668)
Bonds payable	(4,729,000)
Accrued interest payable	(38,657)
Net pension liability	<u>(704,544)</u>
Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities.	<u><u>(\$5,629,696)</u></u>

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

2. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund statement of revenues, expenditures and changes in fund balance includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “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 expense.” The details of this (\$314,804) difference are as follows:

Capital outlay	\$134,693
Depreciation expense	<u>(450,197)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities.	<u><u>(\$315,504)</u></u>

Another element of that reconciliation states that “revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this (\$26,831) difference are as follows:

Unavailable revenue - general property taxes:	
At December 31, 2017	(\$77,383)
At December 31, 2018	84,232
Unavailable revenue - stormwater impact payment	
At December 31, 2017	(134,720)
At December 31, 2018	<u>101,040</u>
Net adjustments to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities.	<u><u>(\$26,831)</u></u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial 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.” The details of this \$521,692 difference are as follows:

Principal repayments:	
General obligation debt issuance	\$331,692
Certificates of participation	<u>190,000</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities.	<u><u>\$521,692</u></u>

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
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Another element of that reconciliation states that “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.” The details of this (\$22,212) difference are as follows:

Amortization of debt premium	\$5,261
Compensated absences	(2,602)
Accrued interest	<u>(24,871)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities.	<u><u>(\$22,212)</u></u>

Note 2 DEPOSITS AND INVESTMENTS

A. DEPOSITS

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

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

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

- a) United States government treasury bills, treasury notes and treasury bonds;
- b) Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- c) General obligation securities of any state or local government with taxing powers which is rated “A” or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated “AA” or better by a national bond rating service;
- d) General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

- e) Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc. or Standard & Poor's Corporation; and
- f) Time deposits that are fully insured by any federal agency.

The District did not have deposits at December 31, 2018.

B. INVESTMENTS

Minnesota Statutes authorize the District to invest in the following:

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

As of December 31, 2018, the District had the following investments and maturities:

Investment Type	Rating	Fair Value	Investment Maturities (in Years) Less Than 1
Money market fund	NR	\$123,186	\$123,186
External investment pool - 4M Fund	NR	13,590,368	13,590,368
Total investments		<u>\$13,713,554</u>	<u>\$13,713,554</u>

NR = Not Rated

A reconciliation of cash and investments as shown on the statement of net position is as follows:

Cash and investments	\$13,590,368
Cash and investments with escrow	123,186
Total	<u>\$13,713,554</u>

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 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. Pooled investments and mutual funds are not required to be categorized.

Investment Type	12/31/2018
Investments not categorized:	
External investment pool - 4M Fund	\$ 13,590,368
Money Market Fund	123,186
Total	<u>\$13,713,554</u>

C. INVESTMENT RISKS

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

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The District's external investment pool investment is with the 4M Fund which is regulated by Minnesota Statutes and the Board of Directors of the League of Minnesota Cities. The 4M fund is an unrated pool and the 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) per share of \$1. The pool measures their investments in accordance with Government Accounting Standards Board Statement No. 79, at amortized cost.

The 4M Liquid Asset Fund has no redemption requirements.

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

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

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. Investments in investment pools and money markets are not evidenced by securities that exist in physical or book entry form, and therefore are not subject to custodial credit risk disclosures. The District does not have an investment policy which addresses custodial credit risk.

Note 3 RECEIVABLES

Significant receivable balances not expected to be collected within one year of December 31, 2018 are as follows:

	<u>Major Funds</u>		
	<u>General</u>	<u>Capital Projects CIB</u>	<u>Total</u>
Delinquent property taxes	<u>\$29,500</u>	<u>\$36,700</u>	<u>\$66,200</u>

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:

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
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	<u>Property Taxes</u>	<u>Stormwater Impact Payment</u>	<u>Total</u>
General Fund	\$34,502	\$101,040	\$135,542
General Obligation Bonds	4,608	-	4,608
Certificates of Participation	2,145	-	2,145
Capital Projects CIB	42,977	-	42,977
Total unavailable revenue	<u>\$84,232</u>	<u>\$101,040</u>	<u>\$185,272</u>

Note 5 **DEFINED BENEFIT PENSION PLANS**

A. PLAN DESCRIPTION

The District participates in the following cost-sharing multiple-employer defined benefit pension plans 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.

General Employees Retirement Fund

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.

GERF Benefits

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 Plan 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 Plan members is 1.2 percent 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. The accrual rates for former Minneapolis Employee Retirement Fund (MERF) members is 2.0% for each of the first 10 years of service and 2.5% for each additional year. 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.

Beginning January 1, 2019, benefit recipients will receive a future annual increase equal to 50 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent.

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For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age (not applicable to Rule of 90 retirees, disability benefit recipients, or survivors). A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30 will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30 will receive a pro rata increase.

C. CONTRIBUTIONS

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

GERF Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2018; the District was required to contribute 7.50% for Coordinated Plan members. The District's contributions to the GERF for the year ended December 31, 2018, were \$65,933. The District's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTS

GERF Pension Costs

At December 31, 2018, the District reported a liability of \$704,544 for its proportionate share of the GERF's net pension liability. The Districts' net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million to the fund in 2018. 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 \$23,081. The net pension liability was measured as of June 30, 2018, 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, 2017, through June 30, 2018, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2018, the District's proportion was .0127% which was an increase of .0002% from its proportion measured as of June 30, 2017.

Post-retirement benefit increases were changed from 1.0% per year with a provision to increase to 2.5% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%, beginning January 1, 2019.

For the year ended December 31, 2018, the District recognized pension expense of \$46,657 for its proportionate share of the GERF's pension expense. In addition, the District recognized an additional \$5,382 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the GERF.

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
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At December 31, 2018, the District reported its proportionate share of the GERS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$18,649	\$20,712
Changes in actuarial assumptions	67,829	79,163
Difference between projected and actual investment earnings	-	71,152
Changes in proportion	23,414	15,472
Contributions paid to PERA subsequent to the measurement date	33,178	-
Total	<u>\$143,070</u>	<u>\$186,499</u>

\$33,178 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, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2019	\$19,494
2020	(28,177)
2021	(53,219)
2022	(14,705)
2023	-
Thereafter	-

Pension liabilities are generally liquidated by the General Fund.

E. ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary Growth	3.25% per year after 26 years of service
Investment Rate of Return	7.50%

The total pension liability for each of the defined benefit cost-sharing plans was determined by an actuarial valuation as of June 30, 2018, using the entry age normal actuarial cost method. Inflation is assumed to be 2.50 percent for the General Employees Plan. Salary growth assumptions in the General Employees Plan decrease in annual increments from 11.25 percent after one year of service, to 3.25 percent after 26 years of service.

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
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Mortality rates for all plans are based on RP-2014 mortality tables. The tables are adjusted slightly to fit PERA's experience. Actuarial assumptions for the General Employees Plan are reviewed every four to six years. The most recent six-year experience study for the General Employees Plan was completed in 2015.

The following changes in actuarial assumptions occurred in 2018:

General Employees Fund

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

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 Stocks	36%	5.10%
International Stocks	17%	5.30%
Bonds (Fixed Income)	20%	0.75%
Alternative Assets (Private Markets)	25%	5.90%
Cash	2%	0.00%
Total	100%	

F. DISCOUNT RATE

The discount rate used to measure the total pension liability in 2018 was 7.5%. 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 statute. Based on that assumption, the fiduciary net position of the GERS 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 for all plans it participates in, 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 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
District's proportionate share of the GERS net pension liability	\$1,144,974	\$704,544	\$340,981

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
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H. PENSION PLAN FIDUCIARY NET POSITION

Detailed information about each 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 on the Internet at www.mnpera.org.

Note 6 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$421,581	\$ -	\$ -	\$421,581
Total capital assets, not being depreciated	421,581	0	0	421,581
Capital assets, being depreciated:				
Building	2,126,849	108,106	-	2,234,955
Furniture and fixtures	102,063	-	-	102,063
Equipment	130,931	-	(5,195)	125,736
Vehicles	78,981	60,615	(20,704)	118,892
Infrastructure	20,085,279	-	-	20,085,279
Total capital assets, being depreciated	22,524,103	168,721	(25,899)	22,666,925
Less accumulated depreciation for:				
Building	629,052	53,913	-	682,965
Furniture and fixtures	102,063	-	-	102,063
Equipment	119,899	3,152	(5,195)	117,856
Vehicles	51,039	17,257	(20,704)	47,592
Infrastructure	9,180,532	375,875	-	9,556,407
Total accumulated depreciation	10,082,585	450,197	(25,899)	10,506,883
Total capital assets being depreciated - net	12,441,518	(281,476)	0	12,160,042
Governmental activities capital assets - net	\$12,863,099	(\$281,476)	\$0	\$12,581,623

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental activities:	
General government	\$71,170
Programs	3,152
Projects	375,875
Total depreciation expense - governmental activities	\$450,197

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
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Note 7 LONG-TERM DEBT

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	Governmental Activities							
	Certificates of Participation		G.O. Bonds of 2012		G.O. Drainage Bonds		Totals	
	Series 2012B		PFA Bond		2016A			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$190,000	\$3,357	\$79,000	\$12,950	\$230,000	\$74,463	\$499,000	\$90,770
2020	120,000	990	81,000	11,611	235,000	69,813	436,000	82,414
2021	-	-	82,000	10,238	240,000	65,063	322,000	75,301
2022	-	-	83,000	8,848	240,000	60,263	323,000	69,111
2023	-	-	85,000	7,441	245,000	55,413	330,000	62,854
2024	-	-	86,000	6,000	250,000	50,463	336,000	56,463
2025	-	-	88,000	4,543	255,000	45,413	343,000	49,956
2026	-	-	89,000	3,051	260,000	40,263	349,000	43,314
2027	-	-	91,000	1,542	270,000	34,963	361,000	36,505
2028	-	-	-	-	275,000	29,513	275,000	29,513
2029	-	-	-	-	280,000	23,963	280,000	23,963
2030	-	-	-	-	285,000	17,956	285,000	17,956
2031	-	-	-	-	290,000	11,125	290,000	11,125
2032	-	-	-	-	300,000	3,750	300,000	3,750
Total	\$310,000	\$4,347	\$764,000	\$66,224	\$3,655,000	\$582,424	\$4,729,000	\$652,995

The following is a schedule of changes in the District's indebtedness for the year ended December 31, 2018:

	Balance 12/31/17	Additions	Deletions	Balance 12/31/18	Due Within One Year
Governmental activities:					
Bonded debt:					
General Obligation Bonds of 1998, PFA Bond	\$ 48,692	\$ -	\$ (48,692)	\$ -	\$ -
General Obligation Bonds of 2012, PFA Bond	842,000	-	(78,000)	764,000	79,000
Certificates of Participation, Series 2012B	500,000	-	(190,000)	310,000	190,000
General Obligation Drainage Bonds of 2016A	3,860,000	-	(205,000)	3,655,000	230,000
Unamortized bond premiums	74,088	-	(5,261)	68,827	-
Compensated absences	86,066	95,368	(92,766)	88,668	81,756
Total governmental activities	<u>\$5,410,846</u>	<u>\$95,368</u>	<u>(\$619,719)</u>	<u>\$4,886,495</u>	<u>\$580,756</u>

For the governmental activities, compensated absences are generally liquidated by the General Fund. All long-term bonded indebtedness outstanding at December 31, 2018 is backed by the full faith and credit of the District.

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

1998 G.O. BOND/MINNESOTA PUBLIC FACILITIES AUTHORITY (PFA) BOND

The District entered into a loan agreement with the Minnesota Public Facilities Authority (PFA) on August 5, 1998. The agreement calls for the PFA to lend \$800,000 from the Water Pollution Control Revolving Fund to the District for the purpose of funding the eligible project cost of the 1997-1998 repairs to the Old Beltline Interceptor. In connection therewith, the District issued the 1998 General Obligation Bonds in the amount of \$800,000 for the purposes of repaying the loan to the PFA. The term of the loan is 20 years, at an interest rate of 3.34% per annum. The District received \$711,431 of the loan on February 25, 1999. This was the full price of the project, and as such, the remaining \$88,569 will not be received. The District's payment schedule to the PFA was adjusted accordingly to effect this change in principal amount received. The Bonds matured in 2018.

2012 MINNESOTA PUBLIC FACILITIES AUTHORITY (PFA) BOND

The District entered into a loan agreement with the Minnesota Public Facilities Authority (PFA) on May 5, 2012. The agreement calls for the PFA to lend \$1,569,623 from the Clean Water Revolving Fund Principal Forgiveness – Green Project, to the District for the purpose of funding the eligible costs related to the Maplewood Mall project. Of this amount, \$1,177,217 (the "Loan") has a final maturity date of August 20, 2027 and carries an interest rate of 1.695% per annum. The remaining \$392,406 (the "Green Principal Forgiveness"), is not required to be repaid except as otherwise provided per the terms of the agreement. The District's management has indicated that the terms of the "Green Principal Forgiveness" will be met.

\$1,230,000 REFUNDING CERTIFICATES OF PARTICIPATION, SERIES 2012B

The District entered into an agreement with U.S. Bank National Association for \$2,440,000 of Certificates of Participation, Series 2005A in a lease – purchase agreement. The agreement was for the District to construct an administrative building to serve as the District headquarters. The District had requested the trustee to serve both as lessor under a lease purchase agreement and trustee. The \$1,230,000 Refunding Certificates of Participation refunded the Series 2005A Certificates of Participation.

\$3,860,000 GENERAL OBLIGATION DRAINAGE BONDS, SERIES 2016A

The District sold the \$3,860,000 2016A Bonds on November 15, 2016 for the purpose of funding eligible ongoing maintenance and repairs for the Beltline and Battle Creek Tunnel repair project. The term of the bond is 15 years, at an interest rate of 2.0% - 2.5% per annum.

PLEDGED REVENUE

Future revenue pledged for the payment of long-term debt is as follows:

Bond Issue	Use of Proceeds	Revenue Pledged			Remaining Principal and Interest	Current Year	
		Type	Percent of Total Debt Service	Term of Pledge		Principal and Interest Paid	Pledged Revenue Received
1998 G.O./PFA Bond	Old Beltline Interceptor Repair	Property Taxes	100%	1998 - 2018	\$0	\$49,916	\$49,775
2016A Bond	Beltline and Battle Creek Tunnel Repair	Property Taxes	100%	2016 - 2031	\$4,235,230	\$284,743	\$305,895

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 8 CONTINGENCIES

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

Note 9 COMMITTED CONTRACTS

At December 31, 2018, the District had committed contracts of \$18,519 for construction/repair projects.

Note 10 FUND BALANCE

A. CLASSIFICATIONS

At December 31, 2018, a summary of the governmental fund balance classifications are as follows:

	General Fund	General Obligation Bonds	Certificates of Participation	Capital Projects CIB	Total
Nonspendable:					
Prepaid items	\$12,936	\$268,381	\$191,354	\$1,000	\$473,671
Restricted for:					
Debt service	-	113,568	-	-	113,568
Assigned to:					
Construction/projects	-	-	-	8,323,531	8,323,531
Unassigned	4,451,617	-	(59,841)	-	4,391,776
Total	<u>\$4,464,553</u>	<u>\$381,949</u>	<u>\$131,513</u>	<u>\$8,324,531</u>	<u>\$13,302,546</u>

B. MINIMUM UNASSIGNED FUND BALANCE POLICY

The Board has formally adopted a policy regarding the minimum unassigned fund balance for the General Fund. The most significant revenue source of the General Fund is property taxes. This 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 amount for cash-flow timing needs, emergencies/contingencies and compensated absences of 50% of the subsequent year's budgeted expenditures. At December 31, 2018, the unassigned fund balance of the General Fund was 107.93% of the subsequent year's budgeted expenditures.

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 11 INTERFUND ACTIVITY

Individual fund interfund receivable and payable balances at December 31, 2018 are as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$185,709	\$ -
General Obligation Bonds	-	185,709
Total	<u>\$185,709</u>	<u>\$185,709</u>

Interfund receivables and payables are representative of lending/borrowing arrangements to cover deficit cash balances at the end of the fiscal year.

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; injuries to employees; and natural disasters.

Workers compensation coverage for District employees and council members is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The District pays an annual premium to 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 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.

Other 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 of various amounts. The District retains risk for the deductible portions of the insurance policies. The amount of these deductibles is considered immaterial to the financial statements.

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 13 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. 83 *Certain Asset Retirement Obligations*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2018.

Statement No. 84 *Fiduciary Activities*. The provisions of this Statement are effective for reporting periods beginning after December 15, 2018.

Statement No. 87 *Leases*. The provisions of this Statement are effective for reporting periods beginning after December 15, 2019.

Statement No. 88 *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2018.

Statement No. 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. The provisions of this Statement are effective for reporting periods beginning after December 15, 2019.

Statement No. 90 *Majority Equity Interests*. The provisions of this Statement are effective for reporting periods beginning after December 15, 2018.

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

REQUIRED SUPPLEMENTARY INFORMATION

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT**REQUIRED SUPPLEMENTARY INFORMATION****BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

For The Year Ended December 31, 2018

With Comparative Actual Amounts For The Year Ended December 31, 2017

Statement 6**Page 1 of 2**

	2018				
	Budgeted Amounts		Actual	Variance with	2017
	Original	Final	Amounts	Final Budget -	Actual
				Positive	Amounts
				(Negative)	
Revenues:					
General property taxes	\$2,562,550	\$2,562,550	\$2,564,734	\$2,184	\$3,111,543
Intergovernmental - grants	13,000	13,000	33,785	20,785	26,176
Stormwater impact payment	-	-	38,660	38,660	33,680
Investment income	20,000	20,000	76,735	56,735	54,639
Permit escrow fees	15,000	15,000	10,500	(4,500)	10,040
Refunds and reimbursements	-	-	8,468	8,468	20,786
Other	-	-	13,620	13,620	8,960
Total revenues	2,610,550	2,610,550	2,746,502	135,952	3,265,824
Expenditures:					
General government:					
Engineering:					
Administration	93,000	93,000	75,833	17,167	67,402
Permit review	55,000	55,000	54,018	982	41,721
Engineer review	65,000	65,000	47,972	17,028	54,286
Subtotal engineering	213,000	213,000	177,823	35,177	163,409
Consulting	40,000	40,000	7,832	32,168	32,560
District training	25,000	25,000	22,430	2,570	15,187
Dues	11,000	11,000	10,152	848	6,735
Employee expenses	10,000	10,000	5,742	4,258	9,401
Insurance	35,000	35,000	33,865	1,135	30,542
Legal and audit	100,000	100,000	66,814	33,186	81,933
Manager's per diem and expenses	10,000	10,000	5,129	4,871	5,035
Miscellaneous	5,000	5,000	400	4,600	1,664
Office equipment and maintenance	130,000	130,000	43,990	86,010	40,061
Office supplies and postage	15,000	15,000	7,632	7,368	8,178
Printing	8,000	8,000	5,100	2,900	6,487
Salaries/payroll taxes/benefits	1,300,000	1,300,000	1,219,782	80,218	1,125,240
Telephone	8,000	8,000	3,694	4,306	4,415
Utilities	18,000	18,000	16,864	1,136	10,838
Vehicle lease and maintenance	43,000	43,000	49,579	(6,579)	32,284
Water quality monitoring	513,000	513,000	164,898	348,102	138,591
GIS system maintenance and equipment	30,000	30,000	5,401	24,599	8,464
Internet/website	42,000	42,000	35,051	6,949	31,651
Project operations	140,000	140,000	92,068	47,932	122,921
Committee expenditures	3,500	3,500	3,141	359	3,919
Communications and marketing	25,000	25,000	6,691	18,309	-
Total general government	2,724,500	2,724,500	1,984,078	740,422	1,879,515

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For The Year Ended December 31, 2018

With Comparative Actual Amounts For The Year Ended December 31, 2017

Statement 6

Page 2 of 2

	2018				
	Budgeted Amounts		Actual	Variance with	2017
	Original	Final	Amounts	Final Budget - Positive (Negative)	Actual Amounts
Watershed programs:					
Project feasibility studies	\$735,000	\$735,000	\$315,190	\$419,810	\$89,525
Watershed management plan update	-	-	-	-	20,357
Education programming	60,000	60,000	32,224	27,776	41,247
Natural resources program	100,000	100,000	98,014	1,986	119,977
Research projects	100,000	100,000	65,835	34,165	111,177
Waterfest	50,000	50,000	41,987	8,013	40,080
NPDES Phase II	20,000	20,000	10,262	9,738	4,851
Health and safety program	2,000	2,000	2,748	(748)	1,965
Lake Studies/WRAPS/TMDL	115,000	115,000	18,725	96,275	4,134
Outside programs	70,000	70,000	42,791	27,209	43,653
Total watershed programs	1,252,000	1,252,000	627,776	624,224	476,966
Total expenditures	3,976,500	3,976,500	2,611,854	1,364,646	2,356,481
Revenues over (under) expenditures	<u>(\$1,365,950)</u>	<u>(\$1,365,950)</u>	134,648	<u>\$1,500,598</u>	909,343
Fund balance - January 1			4,329,905		3,420,562
Fund balance - December 31			\$4,464,553		\$4,329,905

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY* -
 GENERAL EMPLOYEES RETIREMENT FUND
 For The Year Ended December 31, 2018

Statement 7

Measurement Date June 30	Fiscal Year Ending December 31	District's Proportionate Share (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 and the State's Proportionate Share of the Net Pension Liability Associated with District (a+b)	Covered Payroll (c)	District's 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	0.0132%	\$684,093	\$ -	\$684,093	\$773,820	88.4%	78.2%
2016	2016	0.0120%	974,340	12,771	987,111	747,482	132.1%	68.9%
2017	2017	0.0125%	797,992	10,038	808,030	805,604	100.3%	75.9%
2018	2018	0.0127%	704,544	23,081	727,625	852,560	85.3%	79.5%

* 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.

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT**REQUIRED SUPPLEMENTARY INFORMATION****Statement 8****SCHEDULE OF PENSION CONTRIBUTIONS* - GENERAL EMPLOYEES RETIREMENT FUND**

For The Year Ended December 31, 2018

<u>Fiscal Year Ending</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>Covered Payroll (c)</u>	<u>Contributions as a Percentage of Covered Payroll (b/c)</u>
December 31, 2015	\$57,121	\$57,121	\$ -	\$761,606	7.5%
December 31, 2016	57,310	57,310	-	764,138	7.5%
December 31, 2017	60,595	60,595	-	807,938	7.5%
December 31, 2018	65,933	65,933	-	879,103	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.

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2018

Note A LEGAL COMPLIANCE – BUDGETS

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

Note B PENSION INFORMATION

PERA – General Employees Retirement Fund

2018 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 Changes

Changes in Actuarial Assumptions

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are 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

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

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
COMPARATIVE BALANCE SHEET
GENERAL FUND
December 31, 2018
With Comparative Totals For December 31, 2017

Statement 9

Assets	2018	2017
Cash and investments	\$5,257,503	\$5,044,853
Accounts receivable	-	732
Due from other governmental units	117,413	138,405
Due from other funds	185,709	185,075
Taxes receivable:		
Delinquent	34,502	35,445
Due from county	35,260	36,074
Prepaid items	12,936	11,507
Total assets	<u>\$5,643,323</u>	<u>\$5,452,091</u>
Liabilities, deferred inflows of resources, and fund balance		
Liabilities:		
Accounts payable	\$41,761	\$21,095
Accrued expenses	16,147	13,581
Due to other governmental units	10,655	7,470
Escrow deposits payable	974,665	909,875
Total liabilities	<u>1,043,228</u>	<u>952,021</u>
Deferred inflows of resources:		
Unavailable revenue	<u>135,542</u>	<u>170,165</u>
Fund balance:		
Nonspendable	12,936	11,507
Unassigned	4,451,617	4,318,398
Total fund balance	<u>4,464,553</u>	<u>4,329,905</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$5,643,323</u>	<u>\$5,452,091</u>

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
GENERAL FUND
For The Year Ended December 31, 2018
With Comparative Totals For The Year Ended December 31, 2017

Statement 10

	2018	2017
Revenues:		
General property taxes	\$2,564,734	\$3,111,543
Intergovernmental - grants	33,785	26,176
Stormwater impact payment	38,660	33,680
Investment income	76,735	54,639
Permit escrow fees	10,500	10,040
Refunds and reimbursements	8,468	20,786
Other	13,620	8,960
Total revenues	<u>2,746,502</u>	<u>3,265,824</u>
Expenditures:		
Current:		
General government	1,934,950	1,879,515
Programs	634,467	476,966
Capital outlay	42,437	-
Total expenditures	<u>2,611,854</u>	<u>2,356,481</u>
Revenues over expenditures	134,648	909,343
Fund balance - January 1	<u>4,329,905</u>	<u>3,420,562</u>
Fund balance - December 31	<u><u>\$4,464,553</u></u>	<u><u>\$4,329,905</u></u>

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SUPPLEMENTARY FINANCIAL INFORMATION

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT**SCHEDULE OF EXPENDITURES - ALL FUNDS****Schedule 1**

For The Year Ended December 31, 2018

With Comparative Totals For The Year Ended December 31, 2017

Expenditures:	General	General	Certificates of	Capital	Totals	
	Fund	Obligation	Participation	Projects	2018	2017
		Bonds		CIB Fund		
Current:						
General government:						
Engineering	\$177,823	\$ -	\$ -	\$ -	\$177,823	\$163,409
Consulting services	7,832	-	-	-	7,832	32,560
District training	22,430	-	-	-	22,430	15,187
Dues	10,152	-	-	-	10,152	6,735
Employee expenses	5,742	-	-	-	5,742	9,401
Insurance	33,865	-	-	-	33,865	30,542
Legal and audit	66,814	-	-	-	66,814	81,933
Manager's per diem and expenses	5,129	-	-	-	5,129	5,035
Miscellaneous	400	-	-	-	400	1,664
Office equipment and maintenance	43,990	-	-	-	43,990	40,061
Office supplies and postage	7,632	-	-	-	7,632	8,178
Printing	5,100	-	-	-	5,100	6,487
Salaries/payroll taxes/benefits	1,219,782	-	-	-	1,219,782	1,125,240
Telephone	3,694	-	-	-	3,694	4,415
Utilities	16,864	-	-	-	16,864	10,838
Vehicle lease and maintenance	7,142	-	-	-	7,142	32,284
Water quality monitoring	164,898	-	-	-	164,898	138,591
GIS system and maintenance	5,401	-	-	-	5,401	8,464
Internet/webset	35,051	-	-	-	35,051	31,651
Project operations	92,068	-	-	-	92,068	122,921
Committee expenditures	3,141	-	-	-	3,141	3,919
Total general government	1,934,950	0	0	0	1,934,950	1,879,515
Programs	634,467	-	-	-	634,467	476,966
Total current	2,569,417	0	0	0	2,569,417	2,356,481
Capital outlay	42,437	-	-	92,256	134,693	-
Construction/projects	-	-	-	3,952,361	3,952,361	4,517,633
Debt service	-	426,930	196,984	-	623,914	436,036
Total expenditures	\$2,611,854	\$426,930	\$196,984	\$4,044,617	\$7,280,385	\$7,310,150

OTHER INFORMATION - UNAUDITED

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RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
TAXABLE VALUATIONS, TAX LEVIES AND TAX RATES - UNAUDITED

Exhibit 1

	2018/19		2017/18		2016/17		2015/16	
	Tax Capacity		Tax Capacity		Tax Capacity		Tax Capacity	
	Values		Values		Values		Values	
Taxable valuations:								
Washington County	\$38,883,443	**	\$35,953,519		\$33,577,746		\$31,911,162	
Ramsey County	154,089,682		142,027,646		131,503,926		123,130,134	
Total	<u>\$192,973,125</u>		<u>\$177,981,165</u>		<u>\$165,081,672</u>		<u>\$155,041,296</u>	
Tax levies extended:								
Extended in year	2018		2017		2016		2015	
Collectible in year	2019		2018		2017		2016	
		Tax		Tax		Tax		Tax
		Capacity		Capacity		Capacity		Capacity
	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
General Fund	\$2,609,500	1.365	\$2,562,550	1.453	\$3,121,500	1.934	\$2,653,500	1.773
Debt levy	399,113	.209	448,951	.255	238,977	.148	180,746	.121
CIB Fund	3,754,885	1.964	3,859,885	2.189	3,205,383	1.985	3,839,885	2.566
Total	<u>\$6,763,498</u>	<u>3.538</u>	<u>\$6,871,386</u>	<u>3.897</u>	<u>\$6,565,860</u>	<u>4.067</u>	<u>\$6,674,131</u>	<u>4.460</u>

** - Washington County taxable valuation is based on the 2019 proposed value, final value was not available.

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
CIB FUND - UNAUDITED
SCHEDULE OF FINANCIAL ACTIVITY FROM INCEPTION

Project	CIB Year	Expenditures			Revenue
		Prior Years	2018	Total	Prior Years Revenue
Completed projects:					
Subtotal - completed projects	1987-2010	\$22,309,441	\$ -	\$22,309,441	\$22,349,824
Projects recently closed:					
568 - Maplewood Mall Project	2009-2013	7,222,238	-	7,222,238	7,222,238
530 - District Office Property expansion/improvement	2013	282,415	-	282,415	282,415
527 - Casey Lake Watershed Infiltration Project	2013	242,731	-	242,731	242,731
Current CIB projects:					
516 - Project Maintenance and Repair	1992-2018	9,588,136	748,604	10,336,740	10,203,177
529 - BMP Incentive Grant Program	2007-2018	3,358,877	569,009	3,927,886	3,918,280
528 - Faith Based Volume Reduction	2013	422,377	3,177	425,554	424,362
531 - Volume Reduction Opportunity Fund	2014	-	-	-	1,484,215
518 - School/Commercial Site Retrofit	2015	878,881	201,734	1,080,615	1,715,870
520 - Flood Damage	2015	509,899	84,731	594,630	1,628,648
519 - District Office Retrofit	2015	19,018	96,818	115,836	148,641
549 - Beltline/Battle Creek	2016	2,323,590	1,544,310	3,867,900	4,731,574
550 - Frost/Kennard Project	2016	104,778	299,172	403,950	224,291
551 - Markham Pond Project	2016	461,240	32	461,272	571,651
553 - Wakefield Project	2017	-	52,493	52,493	351,874
554 - Willow Pond Project	2018	-	444,537	444,537	-
Subtotal		25,414,180	4,044,617	29,458,797	33,149,967
580 - CIB contingency account		266,879	-	266,879	702,596

2018 CIB Levy	Investment Income	Bond Issuance	Revenue			Total Revenue	Revenue Over/(Under) Expenditures
			Transfers/ Reallocation	Project Closeout	Grant/Project Reimbursement		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$22,349,824	\$40,383
-	-	-	-	-	-	7,222,238	-
-	-	-	-	-	-	282,415	-
-	-	-	-	-	-	242,731	-
998,579	-	-	-	-	86,947	11,288,703	951,963
199,975	-	-	-	-	-	4,118,255	190,369
199,975	-	-	-	-	-	624,337	198,783
-	-	-	-	-	-	1,484,215	1,484,215
299,962	-	-	-	-	59,508	2,075,340	994,725
789,900	-	-	-	-	-	2,418,548	1,823,918
-	-	-	-	-	-	148,641	32,805
-	-	-	-	-	-	4,731,574	863,674
24,997	-	-	-	-	224,679	473,967	70,017
-	-	-	-	-	-	571,651	110,379
749,905	-	-	-	-	-	1,101,779	1,049,286
399,949	-	-	-	-	-	399,949	(44,588)
3,663,242	0	0	0	0	371,134	37,184,343	7,725,546
-	122,885	-	-	-	-	825,481	558,602
Fund balance - December 31, 2018							\$8,324,531

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
COMBINED SCHEDULE OF INDEBTEDNESS - UNAUDITED
December 31, 2018

	<u>Dated</u>	<u>Final Due Date</u>	<u>Net Interest Rate</u>
Bonded indebtedness:			
General Obligation Debt:			
G.O. Bonds of 1998 - PFA Bond	8/5/1998	8/20/2018	3.34%
G.O. Bonds of 2012 - PFA Bond	5/5/2012	8/20/2027	1.70%
Refunding Certificates of Participation, Series 2012B	12/5/2012	2/1/2020	1.22%
G.O. Drainage Bonds of 2016A	11/15/2016	2/1/2032	2.09%
Total bonded indebtedness			
Unamortized bond premiums			
Compensated absences			
Total indebtedness			

Authorized and Issued	Retired	Outstanding 12/31/18	Due in 2019	
			Principal	Interest
\$711,431	\$711,431	\$ -	\$ -	\$ -
1,177,217	413,217	764,000	79,000	12,950
1,230,000	920,000	310,000	190,000	3,357
3,860,000	205,000	3,655,000	230,000	74,463
<u>6,978,648</u>	<u>2,249,648</u>	<u>4,729,000</u>	<u>499,000</u>	<u>90,770</u>
		68,827	-	-
		<u>88,668</u>	<u>81,756</u>	<u>-</u>
<u>\$6,978,648</u>	<u>\$2,249,648</u>	<u>\$4,886,495</u>	<u>\$580,756</u>	<u>\$90,770</u>

RAMSEY-WASHINGTON METRO WATERSHED DISTRICT
DEFERRED TAX LEVIES - PER BOARD RESOLUTIONS - UNAUDITED
December 31, 2018

Exhibit 4

Year of Levy/ Collection	G.O. Drainage Bonds of 2016A	Total
2018/2019	\$322,521	\$322,521
2019/2020	322,836	322,836
2020/2021	317,796	317,796
2021/2022	318,006	318,006
2022/2023	318,111	318,111
2023/2024	318,111	318,111
2024/2025	318,006	318,006
2025/2026	323,046	323,046
2026/2027	322,626	322,626
2027/2028	322,101	322,101
2028/2029	321,471	321,471
2029/2030	319,988	319,988
2030/2031	322,875	322,875
Totals	<u>\$4,167,494</u>	<u>\$4,167,494</u>

OTHER REQUIRED REPORTS

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REPORT ON INTERNAL CONTROL

To the Honorable Managers and Management of the
Ramsey-Washington Metro Watershed District
Little Canada, Minnesota

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Ramsey-Washington Metro Watershed District as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Ramsey-Washington Metro 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 Ramsey-Washington Metro Watershed District's internal control. Accordingly, we do not express an opinion on the effectiveness of Ramsey-Washington Metro Watershed District's internal control.

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

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

This communication is intended solely for the information and use of management, Ramsey-Washington Metro Watershed District's Board of Managers, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

April 5, 2019

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MINNESOTA LEGAL COMPLIANCE REPORT

To the Honorable Managers of the
Ramsey-Washington Metro Watershed District
Little Canada, 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 the Ramsey-Washington Metro Watershed District, as of and for the year ended December 31, 2018, and the related notes to the financial statements which collectively comprise the Ramsey-Washington Metro Watershed District's basic financial statements, and have issued our report thereon dated April 5, 2019.

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

In connection with our audit, nothing came to our attention that caused us to believe that Ramsey-Washington Metro Watershed District failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Ramsey-Washington Metro Watershed District's noncompliance with the above referenced provisions.

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

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota
April 5, 2019

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Administrator's Report

* * * * *

MEMO

TO: Board of Managers and Staff
FROM: Tina Carstens, Administrator
SUBJECT: May Administrator's Report
DATE: April 25, 2019

A. Meetings Attended

Wednesday, April 3	1:00 PM	3M Settlement Groundwater Meeting
	6:30 PM	Board Meeting
Thursday, April 4	2:00 PM	Intereum Showroom Tour
Friday, April 5	9:00 AM	Audit Exit Conference
Wednesday, April 10	7:30 AM	Equity Series Session 2
Monday, April 15	11:00 AM	Staff Training – CPR/AED
Thursday, April 25	12:00 PM	Meet with city of Shoreview re: Grass Lake

B. Upcoming Meetings and Dates

2019 Water Summit	Thursday, May 9, 2019
WaterFest	Saturday, June 1, 2019
June Board Meeting	Wednesday, June 5, 2019
CAC Meeting	Tuesday, June 11, 2019
MAWD Summer Tour	June 26 – June 28, 2019
July Board Meeting	Wednesday, July 3, 2019

C. Spring Flooding Concerns

The project status report discusses a number of actions taken over the last several weeks concerning the spring snowmelt and rain events that have caused high water concerns in the northern part of our district. In addition to the engineering work, I have also been in contact with a number of city and county partners as well as residents.

Twin Lake residents continue to be concerned about rising water levels on their lake. This week we verified the water level elevation and also surveyed the lowest homes to ensure that the Lidar information we were using accurately shows that the homes around Twin Lake are in fact higher than the emergency overflow elevation of the lake. Fortunately, that is the case. The water level as of Wednesday, April 24th was 873.9, which is about 2 feet higher than it was last fall. The emergency overflow into the MnDOT pond system on 694 is 876.48. And the lowest home elevation is 878.00. (All survey elevations are +/- 0.1-feet) While this is good news for the safety of the homes around the lake, residents are still concerned about the loss of property and trees due to the high water levels. We continue to communicate with them regarding the concern and point them to the information we have collected. The city is also in communication with the residents. Just like in all areas of our district, we continue to monitor the levels and make sure that the drainage is able to get to where it is intended to go. The city is also monitoring the emergency overflow and outlet. This land locked area also needs an extended dry period to allow it to come down in elevation.

D. CAC Meeting Update – Carrie Magnuson

The Citizen Advisory Commission met on April 23rd, 2019. The group included staff liaison Carrie Magnuson, Board liaison, Cliff Aichinger and staff member Sage Passi. The following initiatives were discussed and further developed

- a. Volunteering at WaterFest - Each CAC member present at the meeting indicated a position they would be able to fill for WaterFest. Current CAC members have volunteered at WaterFest in the past and understand the event dynamics well. Having “insider” volunteers at this event greatly improves the flow of the day. CAC members bring their own professional knowledge as well as a familiarity with RWMWD and its mission.
- b. Developing invasive species outreach – A CAC sub-committee as formed who are interested in doing outreach at WaterFest (and possibly beyond) regarding aquatic invasive fish species. They updated the whole group with their progress to date and brainstormed how to make an impactful display for WaterFest. It will include a goldfish surrender opportunity, handouts, and expertise on hand to discuss the issue.
- c. Fostering public art and student artists of color – CAC member, Randee Edmundson, updated the group on the work she is doing with two youth (a senior and a freshman) who are part of The Boys and Girls Club Youth Leadership Keystone Program. These students will be developing a bronze sculpture this year that will be poured at a foundry over the winter and placed at Ames Lake in early 2020. This project is partially funded by RWMWDs Stewardship Grant Program.

- d. Planning for joint planting event with CAC and the LEAP teams – The CAC enthusiastically approved to have another planting event in collaboration with the LEAP group. This annual team-building event works in conjunction with the Natural Resources team and often aims to plant large restoration areas that cannot be done by school groups due to their terrain.

The CAC also reviewed major projects being done by RWMWD staff and partners. Future meetings: June 11, September 24, October 22, and December 10.

E. MAWD Summer Tour

Just wanted you to have the first information that has come out regarding the MAWD Summer Tour so you can put the dates on your calendar. This year the summer tour will be held in the **Red River Valley on June 26-28**. I hope to have more information to you soon and will send it on when I receive it. I always find the summer tours to be valuable and interesting and am looking forward to being up in the Red River area for this tour. I hope that some of you will be able to make it also.

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Project and Program Status Reports

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Memorandum

To: Board of Managers and Staff
From: Tina Carstens and Brad Lindaman
Subject: Project and Program Status Report – May 2019
Date: April 25, 2019

General

Flood-risk response planning communications: (Barr project managers: Brad Lindaman and Erin Anderson Wenz; RWMWD project manager: Tina Carstens)

The RWMWD anticipated the impacts of the snowmelt event that began on March 9, which was exacerbated by rain and continued melting through the date of this memorandum. The purpose of this effort was to provide lake monitoring data for the RWMWD's member cities to help them plan emergency actions that protect structures and to alert the public about potential road closures.

As anticipated last month, Grass Lake and West Vadnais Lake have continued to gradually rise over the last week as a result of the snowmelt and spring rains. Each week, Barr and RWMWD staff members have monitored these areas as well as the weather forecast, and have run more XP-SWMM computer models as appropriate. We have also inspected critical points throughout the system to verify their function. In some cases, additional shoring has been needed; the sand bags at the pedestrian tunnel, for example, are meant to reinforce against Grass Lake's overflow water to minimize the flow coming into North Gramsie Pond from Grass Lake.

Since about April 11, Grass Lake levels have risen high enough to flow over the emergency overflow. West Vadnais Lake levels rose high enough to warrant closure of Rice Street on April 17. By April 22, overflowing water from Grass Lake had not yet reached wetland A, but was approaching the path's south side. Water has been moving across the area as designed, and at the time of this memorandum, water has not risen high enough in Grass Lake or Snail Lake to threaten the Crestview Addition.

Unfortunately, the sand bag berm installed in the pedestrian tunnel failed on April 23. Crews have been working diligently since that occurred to re-establish a nearby water control point. On April 24, Northern Dewatering mobilized pumping equipment and began pumping water from the ponds near Gramsie Road, back into Grass Lake. These efforts will reduce the risk of groundwater impacts on the Crestview Addition and are being led by district staff.

Staff have been in contact with the homeowner of the most low lying home in the Crestview Addition, and have been keeping him updated. As of April 24, the homeowner's sump pump has been keeping his house well under control and dry, pumping at a significantly lower rate than needed in June 2017. His sump pump began operating on April 22, 2019 for the first time since June, 2017 (the last time Grass Lake and surrounding waterbodies was this high).

Ramsey County Parks is aware of the situation. Barr and the RWMWD will continue to monitor levels and communicate with the cities and parks to help minimize impacts.

Project feasibility studies

Owasso County Park stormwater master plan and detailed design: phases I and II (Barr project manager: Matt Metzger; RWMWD project manager: Paige Ahlborg)

The purpose of this study is to assist City of Shoreview Public Works and Ramsey County Parks with creating a holistic “living streets” retrofit design for North Owasso Road and best management practice (BMP) design for new parking lots in Owasso County Park.

The City of Shoreview submitted the Owasso Boulevard roadway project feasibility study to the city council and started 100-percent design in March. Utility construction will likely begin this year, with the majority of roadway and stormwater management feature construction occurring in 2020. Barr and the RWMWD will be engaged in the construction portion of the project to verify that stormwater design implementation meets RWMWD standards and expectations. The City of Shoreview requested that Barr review the stormwater detailed design developed by the city’s consultant to check for consistency with the RWMWD’s Owasso County Park stormwater master plan, developed by Barr. Barr and the RWMWD are serving in an advisory role to the City of Shoreview and its roadway design consultant to review stormwater management designs for consistency with the RWMWD stormwater master plan for the park area.

Beltline resiliency study (Barr project manager: Brandon Barnes; RWMWD project manager: Tina Carstens)

The purpose of this study is to evaluate system-level flood-damage-reduction options, including real-time mechanical alteration of Lake Phalen and Keller Lake channel outlet structures, as well as other critical system infrastructure, to actively manage stormwater runoff from flood-prone areas tributary to the Beltline storm sewer in an effort to reduce flood levels that would otherwise impact homes. The evaluation will use the RWMWD stormwater model to simulate system-level modifications to evaluate how adjustments to outlet structures during a flood event may be able to optimize the existing system performance to reduce flooding impacts to homes adjacent to RWMWD-managed water bodies.

Results from the second phase, which includes Willow Creek and Kohlman Creek subwatersheds, was presented at the April board meeting.

This month, Barr continued working on the next phases of the study, which include evaluating the operation of outlet structures on the Phalen chain of lakes, the potential for floodplain storage in the Beltline watershed, and operation of the Beaver Lake outlet, as well as adding a new outlet from Lake Owasso to Gervais Creek. The concurrent evaluations are being conducted because the Beltline is already over capacity, and initial simulations indicate that other modifications, in addition to operation of the outlet structures, may be required to reduce flood risk for existing structures.

In general, the study is phased so that flood-prone areas in the upstream portion of the watershed are addressed first, working downstream. If the study can show that improvements to and operations of the system can reduce flood impacts to structures, recommendations for actual field modifications will be offered for future capital improvement programming.

Federal Emergency Management Agency (FEMA) flood mapping updates (Barr project manager: Brandon Barnes; RWMWD project manager: Tina Carstens)

The purpose of this project is to apply Minnesota Department of Natural Resources (DNR) grant funding to use the RWMWD's updated stormwater model to develop information required to update the FEMA floodplain maps.

In February, the RWMWD stormwater models were submitted to the Interagency Hydrology Review Committee (IAHRC) for review. The IAHRC reviews hydrologic models prior to them being used to update FEMA floodplain maps. As part of the review, the IAHRC will provide comments on the methodology used to calculate runoff from the subwatershed and review hydrologic input parameters and simulation results. We are still waiting on comments from the DNR and IAHRC.

Concurrent to IAHRC review, Barr is evaluating flood levels in Twin Lake and Snail Lake. These are land-locked lakes, so runoff volume has a significant impact on the 100-year floodplain elevation. For these lakes, the RWMWD model was used to simulate 70 years of rainfall, and a statistical evaluation was completed to estimate the flood level. Barr prepared a memorandum summarizing the methodology and results. After we receive input from the RWMWD, the memorandum and calculations for Twin Lake and Snail Lake will be submitted to the DNR.

Barr will continue developing preliminary floodplain maps and completing floodway analyses for the outlet of Lake Wabasso and channel upstream of PCU Pond, where the FEMA maps delineate a floodway. We will continue to communicate with the DNR regarding additional information to incorporate into the RWMWD's model, including comments from the IAHRC review. The process for updating the FEMA floodplain maps is expected to continue through April 2020.

West Vadnais lakes outlet permitting with the DNR (Barr project manager: Erin Anderson Wenz; RWMWD project manager: Tina Carstens)

The purpose of this project is to coordinate permitting efforts for the proposed Grass and West Vadnais lakes outlets with the DNR.

RWMWD staff have contacted Stephanie McNamara, the Vadnais Lake Area Water Management Organization's (VLAWMO) administrator, to confirm VLAWMO's next steps and the RWMWD's potential role in evaluating bathymetry on the north end of West Vadnais Lake and in conducting a MnRAM (Minnesota Routine Assessment Methodology) assessment of the area's wetlands that could be impacted by lowering West Vadnais Lake's outlet. We await her response. In the meantime, this period, staff have been completing a historical desktop evaluation of the wetlands' history and potential for restoration in the context of lowering the lake. Staff will share this information with the RWMWD's DNR hydrologist, Jen Sorenson, as well as VLAWMO, for feedback.

Modeling of 500-year Atlas 14 district-wide (climate change scenario): flood map generation for future outreach efforts (Barr project manager: Brandon Barnes; RWMWD project manager: Tina Carstens)

The purpose of this project is to use measured water-surface elevations to verify and fine-tune water surface elevations calculated by the RWMWD stormwater model. Following validation, the model will be

used to simulate larger rainfall events, including the 500-year rainfall depth. The confidence limit (or uncertainty) associated with the 500-year flood elevation will be used to develop inundation maps that will allow for evaluation of how future climate change may affect flood inundation areas within the RWMWD and will be used for discussion with stakeholders when evaluating future flood-risk reduction projects within the RWMWD.

In the near future, the RWMWD's model will be used to simulate rainfall events with different recurrence intervals, now that the model has been updated with information from the DNR, in order to update the FEMA floodplain maps. Model updates were substantially complete in February 2019. Currently, we are waiting for DNR comments to confirm that no changes are requested for the FEMA map updates. Simulation of design rainfall events could begin following receipt of DNR comments. This effort will help us better understand how lesser storms, other than the 100-year and 500-year events, affect (or do not affect) low-lying structures, in order to prioritize projects in areas that flood during more frequent events.

Wetland restoration site search (Barr project manager: Karen Wold; RWMWD project manager: Paige Ahlborg)

The purpose of this project is to conduct a desktop review to identify potential wetland restoration sites throughout the RWMWD. This project was initiated because the Minnesota Wetland Conservation Act rules and statute are changing their focus to allow wetland replacement in areas outside of the RWMWD, there are no wetland banks within the RWMWD, and the RWMWD has a "no net loss" policy for wetlands within its boundaries.

This period, Barr reviewed potential wetland restoration sites that were identified from previous MnRAM wetland assessments. Three sites were identified as having potential for restoration during the 2013 MnRAM work in the Grass Lake watershed. These three sites may have potential for project-specific wetland replacement, but do not have sufficient potential credit available to establish them as bank sites. Barr will use MnRAM results to identify degraded wetlands, existing high-quality wetlands, and high-priority areas for wetland restoration through the entire district. Barr prepared a basemap of available desktop data through the RWMWD, which will be used to identify potential restoration areas. We will work with the RWMWD to help identify priority areas. The project is on track with the proposed plan to develop a summary of results that identify potential wetland restoration areas prioritized based on identification of several factors, as described in the project work plan.

Monitoring water quality/project monitoring

Automated lake-monitoring systems (Barr project manager: Chris Bonick; RWMWD project manager: Eric Korte)

The purpose of this project is to install an automated system to monitor lake levels throughout the RWMWD and allow real-time transfer of data to the RWMWD's website for public consumption.

The subcontractors, Peterson Co. and Killmer Electric, recently inspected the Phalen and Owasso sites to determine site conditions and develop an installation plan. Both sites are ready, and the subcontractors plan to install the shelters, cement pads, utilities, etc. in May. Barr continues to set up, program, and

bench test the equipment for the Phalen, Wabasso, and Owasso stations in preparation for installation after the subcontractor work is complete. Ramsey County Parks recently met with the RWMWD at Grass and Snail lakes to discuss station locations at these sites. We anticipate that these stations and their locations will be approved for installation on county property; however, approvals are not expected until later this spring or early summer. These monitoring stations will be used in conjunction with the emergency response plans to help guide plan implementation to protect homes.

Maplewood Mall monitoring (Barr project manager: Matt Kumka; RWMWD project manager: Paige Ahlborg)

The purpose of this project is to assess the functionality of the Maplewood Mall stormwater retrofit project as it enters its fifth year of total completion. Features that will be inspected include all stormwater infrastructure, plantings, and tree growth. The findings, including site improvement and maintenance recommendations, will be summarized and presented to the board.

Barr is preparing plans and specifications to replace the trees, as recommended to the board in February. The request-for-quotes documents will be made available to potential contractors in late April, and the tree replacements are planned to be completed prior to June 15. A formal bidding process is unnecessary for this effort.

Capital improvements

Wakefield Park/Frost Avenue stormwater project (Barr project managers: Michelle Kimble; RWMWD project manager: Paige Ahlborg)

The purpose of this project is to work with the City of Maplewood and its consultants to develop a site plan that involves stormwater management features with associated educational elements for the northern portion of Wakefield Park.

As you may recall, the board approved the permit for this project at its March 6 meeting. The City of Maplewood facilitated the bid opening on March 21, and contract award is expected on April 22 at the city council meeting. Veit is the apparent low bidder. The overall project engineer's estimate was \$4,173,800. Veit's bid was \$3,992,100. The RWMWD portion of the construction cost was estimated to be approximately \$550,000. Construction is anticipated this spring and summer and is planned to be complete by November 1, 2019.

Targeted retrofit projects (Barr project manager: Matt Kumka; RWMWD project manager: Paige Ahlborg)

The purpose of this project is to design, provide bid assistance for, and oversee construction of BMP retrofits on previously identified commercial, school, and faith-based properties throughout the RWMWD.

Contracting is complete for BMP retrofits at Redeemer Lutheran Church in White Bear Lake and Cornerstone Montessori in St. Paul. These projects include three rain gardens, a shoreline buffer installation, and an erosion-control repair at the school's play yard. Planning is underway with the contractor, Outdoor Lab Landscaping, to coordinate site access and construction activities. Outdoor Lab has through the construction season to determine its preferred three-week construction window for each site, with substantial completion required before November 1.

Roseville High School campus stormwater retrofit (Barr project manager: Leslie DellAngelo; RWMWD project manager: Paige Ahlborg)

The purpose of this project is to complete the conceptual-level design of BMP retrofit projects on the campus of Roseville Area High School, coordinate the design and construction of the BMP retrofit projects with Roseville Area High School and its engineers, develop final designs, complete construction documents (plans and specifications), bid the project, and oversee construction.

Barr has completed conceptual-level design of the BMP retrofit projects, including one regional filtration BMP and eight local bio-infiltration/filtration BMPs. Cost estimates and water quality benefits were updated, and results were summarized in a memorandum that was submitted to the RWMWD for review. At the request of Roseville High School, final design will wait for 2020; the school prefers to move forward with these improvements once its current remodeling project is complete.

Willow Pond CMAC Project (Barr project manager: Erin Anderson Wenz; RWMWD project manager: Tina Carstens)

The purpose of this study is to evaluate the feasibility of using CMAC technology in a project that involves diverting flows from Willow Pond to a filter that will remove dissolved and particulate phosphorus to benefit Bennett Lake.

Construction is substantially complete. No work was done on the project this month. We plan to complete instrumentation installation, test the system, and put the filter online the week of May 6. Barr expects that some system optimization will be necessary during this first season of use. The project will be closed out after a plant establishment inspection in late September or early October.

Cottage Place wetland restoration (Barr project manager: Fred Rozumalski; RWMWD project manager: Paige Ahlborg)

The purpose of this project is to evaluate options for restoring the wetland south of the St. Odelia Church property and west of the Cottage Place cul-de-sac in Shoreview. A restored wetland could be used to offset wetland loss in other parts of the RWMWD.

This period, Barr made considerable progress on the watershed modeling of the Cottage Place wetland. Results show that this wetland sits at the divide with the Rice Creek watershed, and that water contributing to the wetland is primarily from a small, local watershed that includes the St. Odelia Church complex. Groundwater also contributes to the wetland. City, RWMWD, and Barr staff members met to discuss the potential for wetland restoration. The site provides an excellent opportunity to restore impacted wetland, improve water quality, and create an educational space. Conceptual wetland restoration plans will be developed after a survey is conducted.

The project's phase I environmental site assessment is nearly complete. The environmental contamination identified is limited to dumping of debris in the northeastern section of the site just off the cul-de-sac. It appears that the piles are concrete and bituminous, and possibly other debris. The next step is a phase II investigation, which involves sampling, to determine what materials have been placed on site.

Aldrich Arena site design (Barr project manager: Matt Metzger; RWMWD project manager: Paige Ahlborg)

The purpose of this project is to incorporate green-infrastructure stormwater management into the Aldrich Arena campus renovations. The parking lot will be milled and overlaid and/or full-depth reclaimed by Ramsey County, which would not trigger the need for a RWMWD permit. The partnership between the RWMWD and Ramsey County will achieve treatment of runoff from the parking lots where none currently exists.

At the January board meeting, a preliminary concept plan of the site's stormwater management features was presented. The board instructed Barr to "dream big" in terms of stormwater improvements features, public art, and landscaping. The importance and visibility of the site were discussed at length.

Barr has since had additional meetings with Ramsey County and its design/build consultant to further the design. We are working to complete design documents by Memorial Day. This schedule will allow construction to begin in August 2019. Coordination meetings with golf dome management and the City of Maplewood are ongoing. The schedule is being driven by Ramsey County's negotiated design-build agreement with the developer (Loeffler), encompassing design-build arrangements for modifications to the arena and parking-lot reconstruction. Barr is serving as engineer for the RWMWD. We are not contracted directly with the design-build team, but will coordinate closely with that team.

CIP project repair and maintenance

CIP maintenance/repairs 2019 project (Barr project manager: Greg Nelson; RWMWD project manager: Dave Vlasin)

The purpose of this project is to maintain the existing systems and infrastructure owned and operated by the RWMWD and to assist and facilitate stormwater pond cleanouts to allow other public entities to meet their municipal separate storm-sewer system (MS4) requirements.

Work continues to proceed on schedule. Weekly progress meetings are keeping the project on track and all parties informed. We anticipate that the remaining work at Snail Lake and Grass Lake areas will begin within the next week or two. There was no request for payment from the contractor this month.

New technology review

StormBrixx®

Innovative technology	StormBrixx are used for stormwater retention, detention, and/or infiltration. In developed areas, there can be dramatic impacts to the natural hydrologic cycle, which decreases groundwater recharge, increases runoff volume and velocity, and increases hydraulic loads on sewer systems. StormBrixx aim to replicate the natural hydrological cycle by allowing stormwater retention, detention, and/or infiltration. StormBrixx can be used in many flexible configurations, since the individual units can be assembled in various designs and stacked. StormBrixx are placed underground and can be used in such areas as under sidewalks, green spaces, parking lots, and roadway vicinities.
Use	StormBrixx are used for stormwater retention, detention, and/or infiltration, thereby decreasing loads on downstream systems and receiving waters, increasing groundwater recharge, and allowing for time and space of treatment.
Benefits of technology	<ul style="list-style-type: none"> ▪ Urban runoff retention, detention, or infiltration ▪ Stormwater volume attenuation and peak flow reduction ▪ Infiltration and groundwater recharge ▪ Slower discharge into receiving waters, thereby preventing erosion and increased flows ▪ Cools water to ground temperature before flowing into receiving waters ▪ Removal or treatment of sediment, debris, and pollutants ▪ Easy to install and assemble ▪ Can be easily configured and adapted to the designed space, allowing units to be connected, modified and stacked ▪ For below-ground use in green spaces, parking lots, driveways, sidewalks, and roadway vicinities ▪ Open cell structure with a 95-percent void ratio, allowing for easy maintenance and remote camera inspection ▪ Ideal for small or larger sites, since the 95-percent void ratio allows more water retention, detention, and/or infiltration compared to other chambers with smaller void volumes; allows more storage per site ▪ Time and cost savings compared to traditional chambers and faster assembly than other modular systems ▪ Brick bonding and cross bonding allow for a sturdy and robust system able to withstand heavy vehicle loading or high velocities ▪ Water can be harvested for non-potable water reuse, decreasing the need for potable supplies
Drawbacks	<ul style="list-style-type: none"> ▪ Installed below ground, so harder to access ▪ Has been used heavily in western and southeastern areas of the country, and less so in colder climates; would need to be installed at least 12 inches below frost level ▪ Once installed, difficult to fix bricks

Case studies/ applications	<ul style="list-style-type: none">▪ Applications include placement under green spaces, sidewalks, driveways, parking lots, and roadway vicinities▪ Most case studies are in western and southeastern states:<ul style="list-style-type: none">– Evansville, Indiana; for use under a turn lane– Sunwig Corporation in Toronto, Ontario, Canada; for use under parking lot– Modesto, California; for use in managing residential street flooding– Strathmore High School in Porterville, California; for infiltration under baseball fields– US Call Center in Greenville, South Carolina; for use under parking lots
Suppliers/ contacts	ACO, Inc. Chris Kroynovich, Specification Consultant 9470 Pinecone Drive Mentor, Ohio 44060 Phone: +1 (440) 639-7231 x2447 Fax: +1 (440) 639-7235 chris.kroynovich@aco.com www.acousa.com
Conclusion	StormBrixx are most for effective sites with a need to retain, detain, or infiltrate water in urban or development areas.

Technology description

The StormBrixx system is designed to mimic the natural hydrologic cycle by allowing for groundwater recharge, dissipation of peak flows, decreasing velocities, less downstream erosion, treatment opportunities, and cooling of water temperature to ambient levels. StormBrixx can be used for stormwater retention, detention, and infiltration. The system is set up to allow for pollutant treatment as well as sediment and debris trapping and removal.

The StormBrixx system is made of modular units that can be cut, connected, and stacked to fit in the desired space for stormwater retention, detention, and/or infiltration. StormBrixx are used beneath pedestrian walkways, green spaces, parking lots, and driveways, and in the vicinity of roadways. Depending on the site and use, there are slight variations in components for different load-bearing capacities. StormBrixx support H20 and HS25 loading, allowing units to be installed under parking lots, driveways, etc.

The StormBrixx system is made up of multiple units. A unit generally contains the following primary components: tank body, side wall, and top cover. Units are connected with layer connectors. All of these components snap together, requiring no addition material or tools. Table 1 shows the individual parts.

StormBrixx® Image	StormBrixx® product
	StormBrixx® Tank Body
	StormBrixx® Side Wall
	Top Cover (Set of 4)
	Layer Connectors

Table 1: basic StormBrixx components

These components are used to make stormwater storage chambers. Figure 1 shows the parts assembled into possible arrangements for retention, detention, and infiltration uses. The aspects highlighted below include:

- 1) Geotextile fabric laid in the excavation site to assist with infiltration and prevent soil intrusion
- 2) StormBrixx top cover
- 3) Access chambers for maintenance and remote camera inspection
- 4) StormBrixx side wall
- 5) Pipe connectors with flange for connection to stormwater sewer system

There are many configurations, and these pieces can be connected, stacked, and even cut to fit the desired storage space. Water flows into the StormBrixx system via a connected pipe and surface infiltration, if designed under a green space or other permeable cover. Sediment and other debris settle out as water moves through the system to an outlet pipe or infiltrates through the sides and bottom of the system to the soil. The system will require periodic remote camera inspections as well as sediment and debris removal, both of which can enter the system through the installed access chambers.

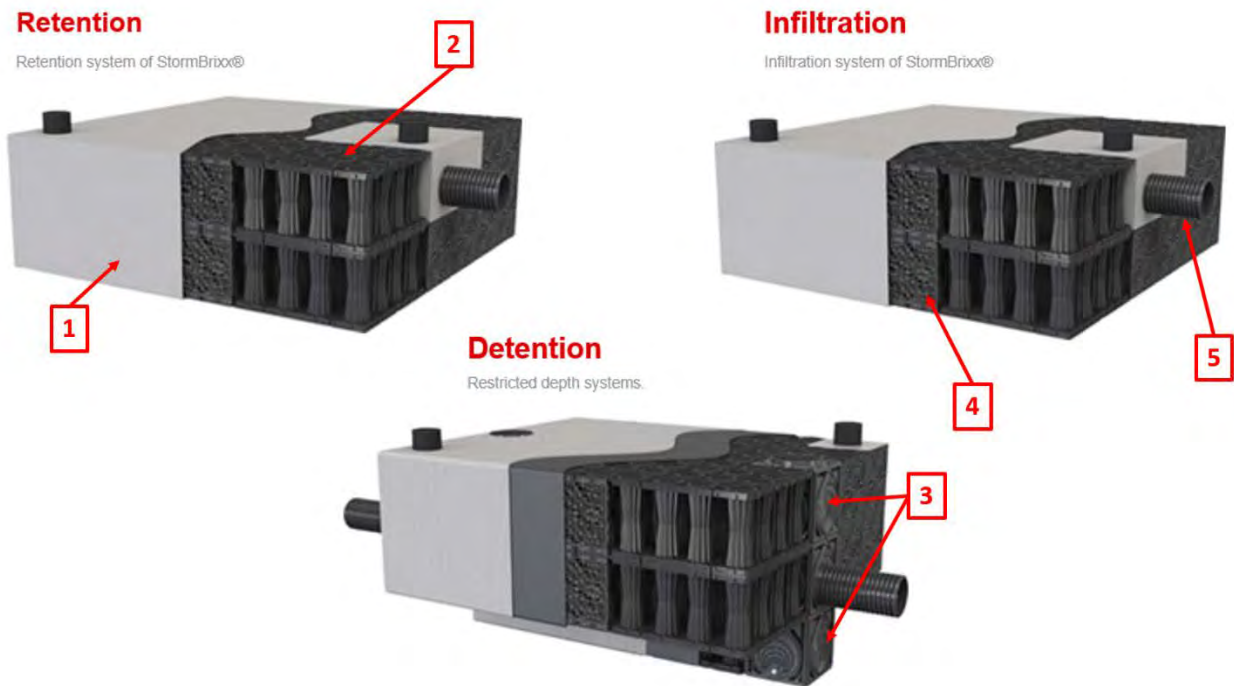


Figure 1: various StormBrixx uses and assemblies

The StormBrixx system is designed for optimal storage-space versatility and has many other benefits, as shown in figure 2 below. Water can easily be stored, flow through the units, or infiltrate into the soil via the side panels. These units are lightweight and easy to stack and snap together, to make for an easy and quick installation process; additionally, they may be cut into smaller sections to adapt to the specific site. The high void ratio allows for high storage-space efficiency, ease of flow through the unit, and access for inspection cameras. The side panels allow for easy infiltration and trap debris.

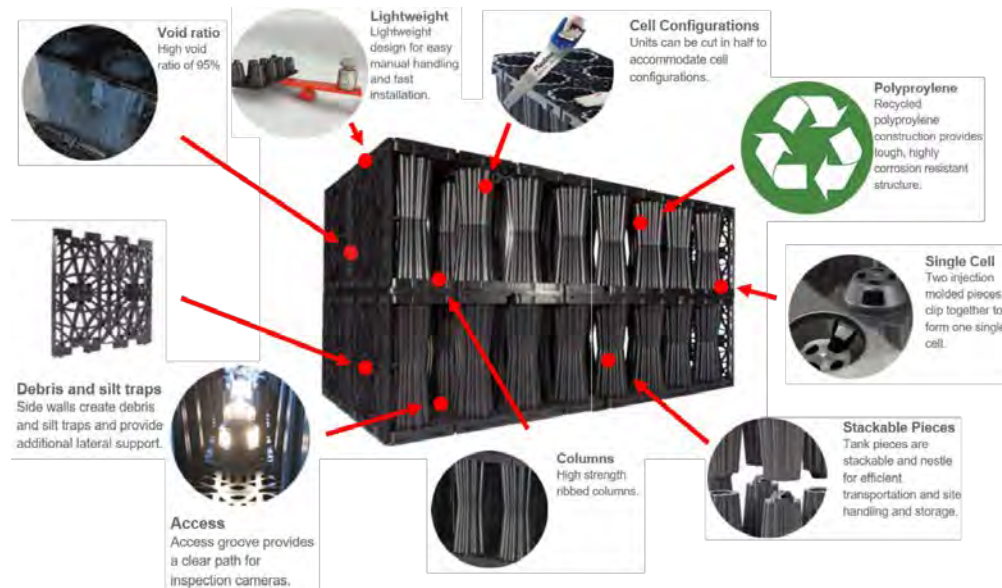


Figure 2: StormBrixx versatility

Specification information

StormBrixx can be designed for site specification applications and can easily be modified to fit the space, considering that StormBrixx have a 95-percent void space, allowing for optimal use of available storage space. All StormBrixx parts, except pipe connection flanges, come in one size only. Parts are assembled into a unit, and multiple units are connected and/or stacked to form the storage or infiltration space. If necessary, units can be cut in half or quarters to fit the space requirements. Table 2 shows the part dimensions, with the tank body being the main portion of the StormBrixx system.

Parts Table	Dimensions			Weight lbs	Part No.
	Length in (mm)	Width in (mm)	Depth in (mm)		
StormBrixx tank body	47.24 (1200)	23.62 (600)	13.46 (342)	22.0	314020
StormBrixx side wall	22.91 (582)	23.11 (587)	2.16 (55)	3.5	314021
StormBrixx top cover	21.65 (550)	21.65 (550)	1.69 (43)	1.8	314022
Layer connectors	3.94 (100)	1.57 (40)	1.81 (46)	0.2	314023
Pipe connection flange - 4" Sch 40	-	-	-	0.9	93145
Pipe connection flange - 6" Sch 40	-	-	-	1.5	93146
Pipe connection flange - 8" Sch 40	-	-	-	2.9	93147
Pipe connection flange - 12" Sch 40	-	-	-	7.3	93148
Access chamber - body	23.39 (594)	23.39 (594)	24.02 (610)	70.4	27034
Access chamber - shaft	-	Ø 17.72 (450)	-	5.7	314038
Access chamber ductile iron cover (40 ton load rating)	-	Ø 20.79 (528)	4.33 (110)	83.6	314043
Inspection point shaft (with flange)	-	Ø 8.86 (225)	7.87 (200)	5.5	27018
Inspection point ductile iron cover (40 ton load rating)	16.14 (410)	16.14 (410)	7.09 (180)	114.4	314045

Table 2: available parts and dimensions

Case studies

US Call Center in Greenville, South Carolina: for use under parking lots

The US Call Center in Greenville, South Carolina, needed to provide sufficient parking space while incorporating enough stormwater storage and tying into the shallow stormwater sewer system. The original plan was to install a chamber and stone detention, but with only 40-percent void space, the center would have needed to have a significantly larger and/or deeper area than the site enabled. Using a single-layer StormBrixx system allowed the necessary storage space and kept the system shallow enough to connect to the stormwater sewer system. Figure 3 shows the StormBrixx assembly process.



Figure 3: StormBrixx assembly (<http://www.acostormbrixx.us/case-studies.html>)

Modesto, California: for use in managing residential street flooding

In California, the City of Modesto's utilities department had to find a solution to control flooding on some residential streets. StormBrixx helped solve the flooding issues. The modular StormBrixx units were easily customized to fit the 112-foot-long by 4-foot-wide by 8-foot-deep project area.

Strathmore High School in Porterville, California: for infiltration under baseball fields

At Strathmore High School, the StormBrixx were used as a stormwater infiltration management system because the downstream treatment plant would not accept chlorinated water from the school's swimming pools. Two StormBrixx systems were installed under the baseball fields: one for pool backwash, and a second for drainage from the pool pump room. Both systems were a double-stack system with a chamber for maintenance access. These systems provided 1,300 cubic feet of storage before soil infiltration. StormBrixx's high void ratio of 95 percent minimizes the required excavation for a specified water storage capacity, which decreases construction costs and aggregate backfill and increases flow through the system. StormBrixx includes a video showing the ease and time lapse of the assembly and installation process (<http://www.acostormbrixx.us/case-studies.html>).

Sunwig Corporation in Toronto, Ontario, Canada: for use under parking lot

The parking lot at Sunwig Corporation's office building needed a stormwater solution not only for storing water, but for attenuation as well. This project was 166 cubic meters in size, and the tank was designed in two depths: one layer on one side and two layers on the other side. The site also included a 600-millimeter-diameter concrete pipe that connects one side of the tank to the stormwater sewer system. Figure 4 shows the assembly process.

Figure 4: StormBrixx assembly (<http://www.acostormbrixx.us/case-studies.html>)

Evansville, Indiana: for use under a turn lane

This case study involved a unique application under a turn lane. While the StormBrixx can sustain heavy vehicle loading, they had not been previously used in a roadway. In this case, the StormBrixx were under

7 feet of cover, with additional support provided at the midpoint of the infill. Calculations showed that the top of the StormBrixx system was not exposed to H2O loading greater than 3 pounds per square inch. Although successful, StormBrixx is not recommended for use under roadway.

Cost

The cost for StormBrixx depends on the number and model of the selected bricks. Installation can be completed by client staff in minimal time (in as little as two minutes per brick) and with no extra equipment after excavation, as detailed below. Maintenance, also detailed below, would require periodic remote camera inspections and occasional silt, sediment, and debris removal.

Installation and maintenance

StormBrixx installation is noted by the manufacturer to be very easy; each unit can be assembled and connected in two minutes. After excavation, a geotextile fabric is laid, and the StormBrixx can be assembled without additional equipment. All StormBrixx components lock together, forming a secure and robust system. The Strathmore High School case study (above) includes a link to the full installation process.

StormBrixx maintenance requires inspection of the void spaces and occasional sediment, debris, and/or silt removal. Sediment removal equipment and remote cameras can be inserted via an access chamber in the StormBrixx system. Depending on the system, maintenance and inspection may occur quarterly or as needed.

Conclusion

StormBrixx units are well suited for stormwater management. They are versatile and multi-purpose, allowing for storage, infiltration, and treatment under green spaces, parking lots, and roadway vicinities. They are primarily used in urban environments and offer an efficient underground storage-space option. While they allow for camera inspections and maintenance equipment access, it may be difficult to fix an assembly once it is installed and operational, since the access chambers are meant for equipment and not humans. StormBrixx are a good alternative to other underground stormwater management options, both in assembly and functionality. While there have not been many case studies in the Midwest, StormBrixx are supposed to be frost resistant; installation is recommended 12 inches below the frost line as a precaution.

Natural Resources Update – Bill Bartodziej and Simba Blood

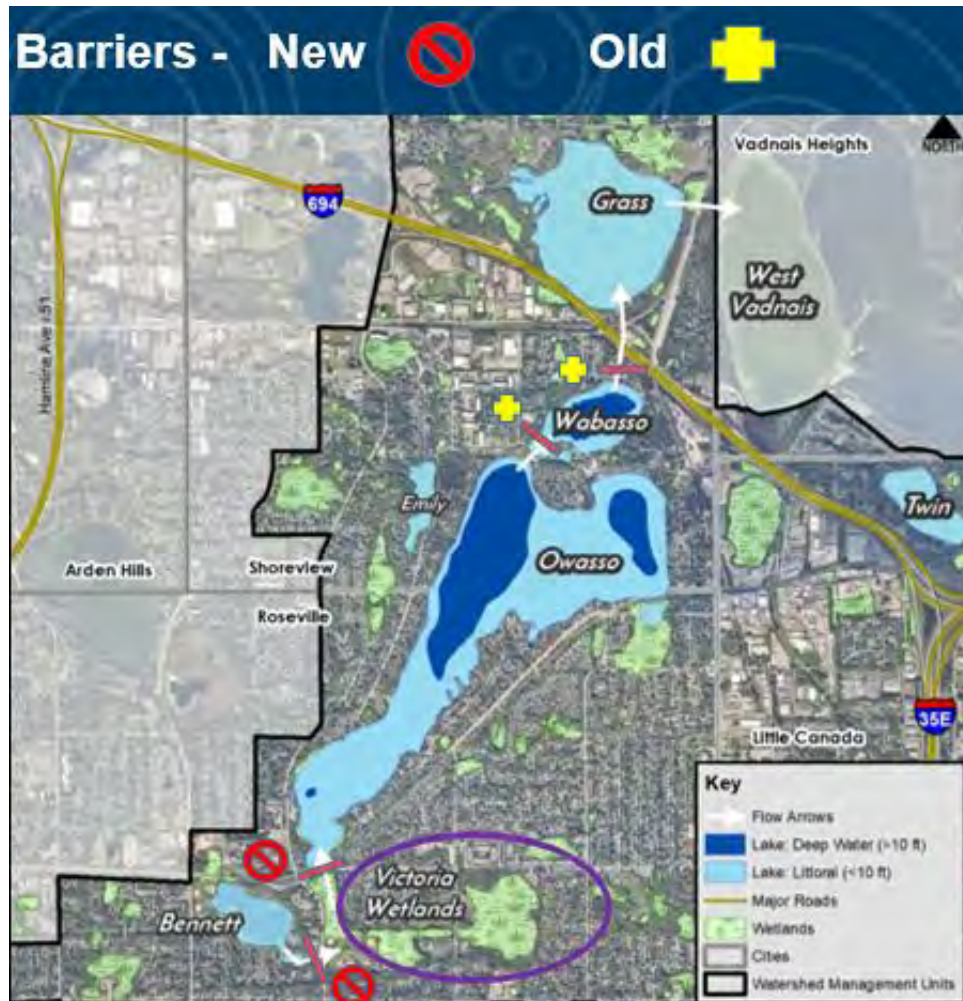
Owasso Chain – Improving the Carp Barriers

Last year, we installed four PVC barriers to decrease carp movement from lake to lake and into the Victoria Wetlands (prime spawning grounds). We found that the horizontal PVC barriers were effective, but not totally failsafe. Carp are smart. We witnessed smaller carp actually turning sideways to fit between the PVC and go through the barriers. We also had carp burrow under the barriers. So we were generally happy with the results, but there was substantial room for improvement.



Owasso outlet barrier: The horizontal PVC barriers are effective, but not totally reliable.

In late March, we replaced two of the barriers with a new and improved design. The new model has vertical PVC that are pounded into the bottom substrate. This eliminates carp making their way under the barriers. We also decreased the width between the PVC, so that only very small fish can fit between the pipes.



Two new barriers were installed to prevent carp from moving into the Victoria Wetlands to spawn.



The new barrier being installed in Frog Pond after the old white PVC was removed. PVC is being pounded into the substrate so carp cannot burrow underneath.

We began to receive reports of carp moving in the Owasso Chain on Easter weekend. On Monday, April 22, NR staff surveyed the barriers and found moderate numbers of carp along two of the barriers. We proceeded to net around 100 adult carp from the new barrier just to the north of the Victoria Wetlands. We did not witness any carp moving through the new barrier or burrowing underneath. We are very pleased on how this new barrier is functioning. We also netted ten carp at the Owasso outlet barrier (see photo above). We had citizen reports of, at one point, at least fifty carp stacked up along this barrier. One citizen said that he witnessed carp turing sideways and moving though and swimming into Lake Wabasso. If our schedule permits, we plan on switching out this barrier with the new model. This will substantially limit carp moving from Owasso into Wabasso, and may provide a great opportunity to harvest.

(Note: All of the carp were brought to the Wildlife Science Center and fed to the wolves.)



**The new barrier on the north side of the Victoria Wetlands.
NR staff are netting carp that are trapped along the barrier.**

Public Involvement and Education Program – Sage Passi

Setting Our Sights on the Vadnais - Snail Lake Regional Park Spring Restoration Project



Cathy Troendle, Watershed School consultant, scopes out the bird life on the site of our upcoming restoration project in Shoreview. Spread out over two years, the project will restore about 4,000 linear feet of wetland buffer (4 acres) and 60 acres of degraded forest. Several Natural Heritage elements are known to be found within one mile of the project area including the Blanding's turtle, the red-shouldered hawk and the pugnose shiner.



Blanding's turtles live within the project area.



An owl pellet found at the restoration site.

Preparing the site and getting volunteers ready for a project of this scale is quite an operation. We began inquiring in the fall about schools' interest in participating. In the past month we approached multiple schools and confirmed the involvement of fifteen classes from seven schools and one youth group (Urban Roots) who will be participating in the restoration project for several weeks in May. These schools include St. John's (Little Canada), Roseville Area Middle School, St. Peter's Catholic School (North St. Paul), Farnsworth Aerospace (upper campus) in St. Paul, Central Park Elementary (3 classes) in Roseville, Lionsgate Academy in Shoreview and Island Lake Elementary in Shoreview (5 classes).

Sage is currently leading a pre-lesson for each of these classes that incorporates a slide presentation and an activity to help familiarize students about the plants in the restoration zones where they will be planted. Sage and Cathy Troendle walked the wetland edge (prairie upland area and wooded areas) in early April to develop some ideas for adjunct education activities at the site to embellish the field trip experience. Master Gardeners, Master Naturalists and Master Gardeners will be recruited to assist the Natural Resources and Education staff in guiding students in the plantings and other activities.

Adopt-A-Drain Project Plans in Four St. Paul, Roseville and Maplewood Neighborhoods



The new Adopt-A-Storm-Drain website recently was launched. On the left is one of several outreach areas in the Wakefield neighborhood that we will target for this project.

Outreach projects in four neighborhoods across our Watershed District are lined up for this spring. The first project will be a distribution of Adopt-A-Drain door hangers in the Wakefield Lake neighborhood in Maplewood by four fifth-grade classes from Weaver Elementary. The door hangers encourage residents to adopt nearby storm drains. In the fall, the students were introduced to watershed issues and solutions through classroom lessons followed by a walking trip to Wakefield Lake. This early spring students transplanted native seedlings. On May 1 the classes will walk to the Wakefield area and combine this Adopt-A-Drain outreach with a field day at Wakefield Lake Park. The door hangers will be dropped at 400 residences in several areas surrounding the lake that either drain to Wakefield Lake or Lake Phalen. At the park, Maplewood Nature Center staff and Master Naturalists will engage classes in a birdwatching activity with binoculars, a Bird Migration game and water activities

The next Adopt-A-Drain hanger distribution project will engage twenty junior ROTC Johnson High School youth in the neighborhood north of their school (Lake Phalen sub-watershed) on May 16. Over three hundred door hangers will be delivered to St. Paul homes located to the west of Arcade Street and north of Wheelock Parkway by volunteers led by Master Water Stewards, Stuart Knappmiller and Rachel Hanks. The third Adopt-A-Drain project will be led by a team of Roseville Middle School seventh graders (taught by science teacher Dina Bizzaro) who will distribute door hangers in a neighborhood near Acorn Park in Roseville on June 6, their last day of school, as a part of their field day at the park. This subwatershed area drains to Lake Owasso. The fourth project will be implemented by an East St. Paul youth group organized by the pastor at Our Redeemer Lutheran Church who will distribute door hangers in the area south of the church in the Phalen sub-watershed. The Watershed District will support all these projects by helping pay for the printing of door-hangers, help plan, provide maps, offer adult support and subsidize adoptions. The Adopt-A-Drain program is now available to anyone in the seven-county metro area. Adopt-A-Drain.org

Mounds Park Academy Supports Pollinator Habitat, Education and Advocacy



Top left: Erin Rupp, Pollinate Minnesota, gives a talk for science classes at Mounds Park Academy. Top right: Master Naturalist Mike Laughton and Mounds Park Academy students prepare soil for transplanting seedlings for their site. Bottom left: High school science teacher Mitch Thomsen and Erin Rupp converse after her presentation about bees in several of his classes. Bottom right: Ramsey County Master Gardeners Sherry Bianchi-Knod and Don Vegoe prepare pale purple coneflower seedlings grown at the school for transplanting on the school grounds.

On April 17, Sage invited Erin Rupp, the founder, executive director and beekeeper from Pollinate Minnesota, to speak to several Mounds Park Academy high school classes who were transplanting native seedlings for their large-scale natural areas on campus. Pollinate Minnesota is an education and advocacy organization working towards a better Minnesota for pollinators and people. Erin told the students:

"It's hard to be a bee these days. Beekeepers in Minnesota lose 50% of their hives annually because of the synergistic effects of exposure to toxic pesticides like neonicotinoids, lack of flowers in ecosystems, and parasites and disease. Our over 400 species of wild bee face similar fates. Without hungry bees to pollinate flowering plants, we'll lose the nutritious foods like fruits, nuts and vegetables we love to eat, and the flowering plants in ecosystems we all enjoy."

Follow this link: https://www.youtube.com/watch?time_continue=2&v=TErVnoR4JOU to learn more about the issues narrated by Erin Rupp.

Erin reported that she recently testified at the state legislature in support of both state HF 1908 on nursery labeling and HF 212 to eliminate pesticide preemption for cities of the first class. Erin reported "There was good discussion around both with the conclusion that they'll be laid over for possible inclusion in the omnibus bill. That can be a hard process to get through, but there was some great groundwork laid for the future and it was an exciting hearing."

Mounds Park Academy's natural areas on campus were burned on April 20 by Minnesota Native Landscapes in conjunction with the burn contracts that our Natural Resources staff set up around the watershed district in April. The school paid for these ecological services. We are excited to see their site green up this spring and look forward to the new growth and the synergy of the services that bees, other pollinators and native plants provide in supporting the ecosystems on their school grounds.

Ames Lake Sculpture Teamwork Set in Motion



Left: Gathering at the site of a future sculpture installation at Ames Lake.



Right: Matt Doneux illustrates how milkweed plants distribute their seeds in the restoration area.



Left: The Keystone Leadership team explores Western Sculpture Park in West St. Paul and the playground.
Right: Tynaijah Mcentyre-Brown and Shoua Tao were chosen to design prototypes for the Ames Lake sculpture.

Several youth from the Keystone Youth Leadership team at the Eastside Boys and Girls Club and their leader, Cha Thao (Max), gathered at Ames Lake in St. Paul on April 16 to learn about the history, ecology, water quality issues, the restoration and community and commercial developments adjacent to the park. Community representatives from RWMWD, Sage Passi and Matt Doneux, Chuck Repke, District 2 Planning Council Executive Director, and head of North East Neighborhood Development Corporation, Eric Thompson, public arts manager for St. Paul Parks and Recreation, and a resident from nearby Realife Senior Coop joined them for this tour. The group gathered at the site where a new sculpture (still to be designed) will be installed next spring at the location where a previous sculpture was situated at the northwest corner of the park.



On the left, Chuck Repke talks to the Keystone Leadership team about the history of community development around Ames Lake.

The tour, organized by Randee Edmundson, local educator and member of RWMWD's Citizen Advisory Committee, was planned to help orient the group with the park, introduce them to key partners and inspire the design process for a new sculpture to be installed at this location. Late this winter Randee Edmundson and artist Aloun Phoulavan met with several youth groups from the eastside of St. Paul, including the Boys and Girls Club to identify and recruit potential youth artists/designers for this project. Two youth, members of their Keystone Leadership team, Shoua Thao and Tynaijah Mcentyre-Brown, were chosen to begin work on designing several prototypes for the sculpture over the next few months.

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Eric Thompson also led the Keystone Leadership Team on another tour to see public art sculptures around St. Paul and in various parks and public spaces. Artist Aloun Phoulavan, now an art teacher at Harmony Learning Center, joined them on that tour. He was the original mentor responsible for guiding the Cleveland Quality Middle School eighth grade art students who designed the previous sculpture for Ames Lake— the blue heron that was stolen from the park. He will mentor and guide the process of design and installation of the new sculpture and work with these new youth artists to develop their prototypes.

Eric Thompson will guidance on public art installation and the securing of the new sculpture when it is installed. On the Ames Lake tour, Chuck Repke alluded to the possibility of another one of the youth's prototypes being chosen and installed at the new community meeting space being planned in the latest Phalen Village development across from Ames Lake. Groundbreaking at that site happened in early April.