

# BROWN'S CREEK WATERSHED DISTRICT

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## REGULAR MEETING OF THE BOARD OF MANAGERS Wednesday, April 12, 2023 at 6:30 PM

### NOTE MEETING LOCATION

Regular Board Meeting will be held at  
Family Means  
1875 Northwestern Ave, Stillwater, MN 55082

- 1) Call Regular Meeting to order @ 6:30PM
- 2) Approve Regular Meeting Agenda and Discussion Agenda -**Board Action**
- 3) Public Comments
- 4) Consent Agenda – **Board Action** (all items listed under the consent agenda are considered to be routine by the Board of Managers and will be enacted by one motion. There will be no separate discussion on these items unless a Manager removes an item from the consent agenda for discussion or there is a request to remove the item from the consent agenda, in which event the board will consider whether to remove the item from the consent agenda and consider it separately.)
  - a) Approve Board Meeting Minutes of the February 8, 2023 Workshop & Regular Meeting
  - b) Approve Board Meeting Minutes of the March 8, 2023 Regular Meeting
  - c) Accept Permit Fee Statement
  - d) Appoint Aimee Eberle to the Citizen Advisory Committee
  - e) Approve newsletter for distribution
  - f) Approve annual report for distribution
  - g) Approve community event scope
- 5) Treasurer's Report
  - a) Review Authorized Funds Spreadsheet
  - b) Current Items Payable-**Board Action (Roll Call Vote)**
  - c) 2022 Audit Presentation – Tyler See, Abdo - **Board Acton**
- 6) Permitting
  - a) BCWD Permit 23-05 Rocket Carwash – **Board Action**
- 7) Project
  - a) Groundwater Pump Test – initial findings and recommendations – Stu Grubb, EOR
- 8) Discussion Agenda - No Action Required
  - a) Updates
    - (1) Administrator – 72<sup>nd</sup> Street Road Improvements, Permit Fee Structure
    - (2) Legal
    - (3) Engineer
    - (4) Managers
  - b) May 2023 Regular Meeting BCWD Board Agenda
- 9) Adjournment

### Managers:

BCWD Board Packet 4-12-2023  
Page 1  
Klayton Eckles, President • Celia Wirth, Vice-President • Gerald Johnson, Treasurer • Chuck LeRoux, Secretary



1  
2 DRAFT Minutes of the workshop and regular meeting of the Brown's Creek Watershed District  
3 Board of Managers, Wednesday February 8, 2023  
4

5 ROLL CALL

| Managers Present:           | Others Present:                                 |
|-----------------------------|---|
| Klay Eckles, President      | Karen Kill, BCWD Administrator                  |
| Celia Wirth, Vice President | Camilla Correll, EOR, BCWD engineer             |
| Charles LeRoux, Secretary   | Michael Welch, Smith Partners, BCWD counsel     |
| Gerald Johnson, Treasurer   | Cameron Blake, BCWD staff                       |
|                             | Paul Nation, EOR, BCWD engineer                 |
|                             | Ryan Fleming, EOR, BCWD engineer                |
|                             | Joe Pallardy, EOR                               |
|                             | Andy Weaver, Stillwater Area High School        |
|                             | Abbey Kuntz, Washington Conservation District   |
|                             | Aaron DeRusha, Washington Conservation District |
|                             | Adam McDonald, Stillwater Area High School      |
|                             | Grace Grant, Stillwater Area High School        |

- 6  
7 **1) Single-family home permitting workshop**  
8 President Klayton Eckles called the workshop meeting to order at 5:03 p.m.  
9 **a) Legal framework and rule revision process**  
10 BCWD legal counsel Michael Welch provided background on watershed districts'  
11 jurisdiction and authority to regulate to protect water resources and mitigate flood  
12 risk.  
13  
14 Mr. Welch stated that the managers' options to regulate single-family home  
15 properties include: keeping the rules as-is but streamlining the permitting process,  
16 adjusting the rules with specific provisions for single-family home properties, or  
17 exempt single-family home properties.  
18  
19 **b) Engineering – Minimal Impact Design Standards primer**  
20 Ryan Fleming gave an overview of two different approaches to stormwater  
21 management: Minimal Impact Design Standards (MIDS) and pre/post-settlement  
22 analysis.  
23

1 BCWD applies MIDS, which requires best management practices that capture 1.1  
2 inches of runoff from impervious areas, within the diversion drainage area. MIDS  
3 provides stormwater best management practice options as well as flexible treatment  
4 options for areas with site constraints. The MIDS volume requirement of 1.1 inches  
5 was developed through a scientific analysis that captures 90% of rainfall events  
6 frequency and 68% of rainfall events volume. This depth is also based on data that  
7 75% of the pollutant load is contained in the first 1.5 inches of rainfall. Mr. Fleming  
8 noted that MIDS does not account for changes to pervious portions of the site  
9 including soil compaction during construction or conversion of vegetation type.

10  
11 BCWD requires an applicant to provide runoff-volume management equivalent to  
12 that from the pre-settlement condition of the subject property in the rest of the  
13 watershed district. This standard was chosen by the board to protect Brown's Creek, a  
14 trout stream, which relies on baseflow, groundwater recharge, and minimizing surface  
15 water inputs from developed areas. Pre/post settlement uses an analysis of  
16 vegetative/ecosystem types based on the public land survey, and hydrologic soil  
17 groups, which creates a curve number which is then used to determine rate and  
18 volume treatment requirements. BCWD requires volume control for the two-year  
19 storm event, the event found to most directly determine the character and stability of  
20 a natural stream channel. This type of analysis also accounts for soil compaction and  
21 vegetative conversions during construction and development.

22  
23 President Eckles said that he participated in the state task force that developed MIDS.  
24 He explained that the task force chose 1.1 inches of volume retention because the  
25 cost, practice-size and effort to provide additional treatment outweighed the resource-  
26 protection gained.

27  
28 Manager Wirth asked about the impact of various types of vegetation on retaining  
29 water. Mr. Fleming explained that deep-rooted plant species retain more water than  
30 turf grass, but soil de-compaction is still necessary after construction so that the roots  
31 are able to penetrate the soil beneath the surface.

32  
33 **c) Review of BCWD rule history and comparison of other watershed district rules**

34 Administrator Karen Kill gave an overview of the BCWD's approach to rules as they  
35 apply to single-family home properties. Single-family home properties were exempt  
36 from BCWD rules from 2000 to 2007. From 2007 to 2017 they were not specifically  
37 excluded, but a trigger was added for disturbance of 5,000 square feet within an area  
38 contributing to a groundwater-dependent natural resource. In 2018 the board changed  
39 the stormwater management triggers to 10,000 square feet and 6,000 square feet  
40 within the contributing area to groundwater-dependent natural resource.

41  
42 Ms. Kill presented a comparison of metro-area watershed district's rules and triggers.

43  
44 **d) Board activities and discussion**

45 Camilla Correll guided the board discussion of priorities for regulation of single-  
46 family home properties. The managers noted that their primary goal is to make the

1 regulatory process easier to navigate for owners of single-family properties. The  
2 managers stressed streamlining while continuing to protect watershed resources  
3 The managers noted additional goals for the regulatory program, including fostering  
4 long-term sustainable practices, and ensuring that long-term operation and  
5 maintenance costs are reasonable.

6 The managers indicated that they feel that the rules are reasonable or very effective in  
7 protecting water resources and preventing flooding but they wonder whether  
8 compliance is uniform across all regulated activity.

9 With regard to suggested changes to the permitting program, the managers suggested  
10 consideration of a 1.1-inch volume standard where appropriate, and further  
11 assessment of cost/benefit fairness. Again, simplification of the permitting process  
12 was suggested, with an example of process and steps including estimated timeline to  
13 set expectations. The managers suggested that the rules are only as effective as the  
14 long-term outcomes achieved and societal buy-in and community support are  
15 achieved.

16 The managers' feedback and notes were captured for consideration by staff in  
17 developing and presenting options for changes to the regulatory program at a future  
18 meeting.

19  
20 The workshop was adjourned at 6:33 p.m.

21  
22 President Eckles called the regular meeting to order at 6:38 p.m.

- 23  
24 **3) Approve Regular Meeting Agenda and Discussion Agenda**  
25 **Manager Wirth moved, seconded by Manager Johnson, to approve the agenda as**  
26 **presented. Motion carried, vote 4/0.**  
27

- 28  
29 **4) Citizen Advisory Committee Appointments**  
30 **Manager Wirth moved, seconded by Manager Johnson, to appoint Ron Johnson,**  
31 **Patty Johnson, and Steven Merchant to the Citizen Advisory Committee. Motion**  
32 **carried 4/0.**  
33

- 34 **5) Stillwater Area High School Collaboration**  
35 Adam McDonald and Grace Grant, students at Stillwater Area High School, presented the  
36 school's macroinvertebrate sampling program in Brown's Creek, which can be used as an  
37 indicator of water quality. The class found conditions favorable to trout. SAHS is also  
38 helping the University of Minnesota develop a micro-plastics testing protocol that can be  
39 used to create a testing kit that can be distributed to other high schools. which They also  
40 presented on the rainbow trout their classroom is raising that they will release into  
41 Brown's Creek in the spring as part of the Trout-in-the-Classroom program.

42  
43 The board thanked the students and their teacher, Andy Weaver, for their work.

- 44  
45  
46 **6) Public Comments**

1 There were no public comments.

2  
3 **7) Consent Agenda**

4 **Manager Wirth moved, seconded by Manager LeRoux, to approve the consent**  
5 **agenda as presented:**

6 **a) Approve Board Meeting Minutes of the January 11, 2023 Regular &**  
7 **Annual Meeting**

8 **b) Accept permit fee statement**

9 **c) Approve administrator expenses and managers per diem and expenses for**  
10 **attendance for Minnesota Watersheds Day at the Capitol Feb 15-16, 2023.**

11 **Motion carried 4/0.**

12  
13 **8) Treasurer’s Report**

14 **a) Review Authorized Funds Spreadsheet**

15 Ms. Kill reminded the board that next month will include the 2023 budget with carry-  
16 forward from the 2022 fiscal year.

17  
18 **b) Current Items Payable**

19 **Manager Wirth moved, seconded by Manager Johnson, to approve the payment of**  
20 **bills as presented in the amount of \$317,549.10.**

|                        | <u>Yea</u> | <u>Nav</u> | <u>Abstain</u> | <u>Absent</u> |
|------------------------|------------|------------|----------------|---------------|
| <u>Manager Eckles</u>  | <u>X</u>   |            |                |               |
| <u>Manager Johnson</u> | <u>X</u>   |            |                |               |
| <u>Manager LeRoux</u>  | <u>X</u>   |            |                |               |
| <u>Manager Wirth</u>   | <u>X</u>   |            |                |               |

26 **Motion carried 4/0.**

27  
28 **9) Projects**

29 **a) Vegetation Survey Results: Benz, South School Section & Goggins Lakes**  
30 **Presentation**

31 Joe Pallardy presented the 2022 Benz Lake vegetation survey results and  
32 recommendations to the board. He explained the background of Benz Lake as having  
33 flipped from a turbid water state to a clear water state in 2017 due to improving water  
34 quality. The lake is now an aquatic plant-dominated ecosystem rather than algae-  
35 dominated ecosystem, which benefits wildlife. Currently the lake is dominated by  
36 fernleaf pondweed, a native aquatic plant. Mr. Pallardy noted lake management is also a  
37 social science and the change has altered how the riparian residents view and use Benz  
38 Lake.

39  
40 The board discussed aquatic-plant harvesting on Benz Lake. Mr. Pallardy clarified there  
41 is not a standard cost per acre as there are many different variables to consider lake by  
42 lake, but the approximate cost is around \$10,000. However, the removal would need to be  
43 done more than just once. Mr. Pallardy noted that it would be difficult to access Benz  
44 Lake and it could be difficult to find someone willing to do the work without pairing it  
45 with another lake in the area. The board asked if there would be any public benefit to  
46 doing this as there is no public access on Benz Lake. Ms. Kill explained that the lake

1 does outlet to Brown’s Creek in high water years so there could be some downstream  
2 water quality benefit, but the primary benefit would be to the riparian residents. The  
3 managers agreed they would want to see support from the landowners as they would be  
4 the direct beneficiaries.

5  
6 Manager Eckles noted the improving water quality and wondered if the district should  
7 wait to see how conditions look for the next few years before taking action. The  
8 managers expressed concern about setting a precedent by paying for plant harvesting on  
9 Benz Lake and agreed that they wanted more information that harvesting is needed to  
10 make that decision.

11  
12 Ms. Kill suggested a Benz Lake community meeting to present the results of the study  
13 and update them that the board is not currently interested in funding an aquatic  
14 vegetation-harvesting program. She explained that she has received contacts from  
15 residents about the aquatic plants and she would like to follow up with this information.

16  
17 Mr. Pallardy then updated the board on the vegetation survey done on South School  
18 Section and Goggins lakes following intermittent years of treatments for Curly-leaf  
19 Pondweed (CLP). The native vegetative community in both lakes were present and in fair  
20 condition. The district responded quickly to CLP when it was discovered in Goggins  
21 Lake and reduced the initial population in South School Lake to levels that are no longer  
22 of great concern. Mr. Pallardy explained that moving forward there is not a high return on  
23 investment in continuing the current reactive process each spring. He recommended  
24 continuing to monitor CLP every three years and treating if it reaches a surface area of  
25 15% or more. In the meantime, he does not recommend attempting to treat the remaining  
26 few stands. Ms. Kill would like to share this information to riparian residents. Mr. Welch  
27 noted that there is a way of setting up the treatment process in the future to accommodate  
28 the permit timing more efficiently.

29  
30 **b) Brown’s Creek Restoration – concept design and collaboration scope**

31 Ms. Kill noted that during routine stream assessments conducted in Brown’s Creek  
32 between 2021 and 2022, EOR identified degraded stream conditions and eroded banks  
33 along an approximate 2,000-foot reach between McKusick Road North and the Brown’s  
34 Creek State Trail upstream of Oak Glen Golf Course. Degraded conditions identified  
35 included channel incision and subsequent floodplain abandonment, bank erosion,  
36 instream sedimentation, and poor riparian vegetation due to invasive species. Following  
37 board approval on November 9, 2022, EOR staff conducted a pre-project geomorphic  
38 survey of the project reach. In January 2023, BCWD secured a 319 grant from the  
39 Minnesota Pollution Control Agency for this project.

40  
41 Mike Majeski presented a scope of work that outlined the tasks and costs to determine the  
42 feasibility of conducting a project in this section of Brown’s Creek, and to develop a  
43 conceptual design and initial cost estimate necessary for the purpose of a public hearing  
44 and Board consideration of ordering the project. Project final design, permitting, and  
45 construction management will be part of a future scope.

**Manager Wirth moved, seconded by Manager Johnson, to authorize the scope of services not to exceed \$30,714 from account 947-0022 and coordinate with the Department of Natural Resources to begin the project design approach.**

- 10) **Boundary Revision – Resolution 23-01 Petition for Boundary Change**  
**Manager LeRoux moved, seconded by Manager Wirth, to adopt Resolution 23-01, authorizing the president to sign and the administrator to submit a petition to the state Board of Water and Soil Resources to adjust the boundary between Brown’s Creek Watershed District and Carnelian-Marine-St. Croix Watershed District, with nonsubstantive changes as needed to effect the purposes of the petition.**

|                               | Yea | Nay | Abstain | Absent |
|-------------------------------|-----|-----|---------|--------|
| <b><u>Manager Eckles</u></b>  | X   |     |         |        |
| <b><u>Manager Johnson</u></b> | X   |     |         |        |
| <b><u>Manager LeRoux</u></b>  | X   |     |         |        |
| <b><u>Manager Wirth</u></b>   | X   |     |         |        |

**Motion carried 4/0.**

- 11) **Board Training - Reasonable Use Doctrine – Legal Counsel**  
Mr. Welch provided a review of the reasonable-use doctrine, which allows a property owner to discharge a reasonable quantity of runoff to a downstream property. He explained that the doctrine would not be applicable to the Mendel wetland project, because work there will involve backing flow up onto upgradient properties.

- 12) **Discussion Agenda**  
**a) Updates**

**(1) Administrator**

**a. permits issued administratively**

Ms. Kill updated the board that permit #22-31 County Road 57 Culverts was issued administratively.

**b. Washington Conservation District insurance coverage**

At the January board meeting the board discussed the Washington Conservation District 2023-2024 Service contract. Ms. Kill provided the board with the details of the WCD’s insurance which is through the League of Minnesota Counties.

**c. Adopt-A-Drain report**

BCWD received the 2022 Adopt-a-Drain report which summarizes the number of adopted storm drains in the watershed district and the annual pollutant load reduction accomplished through the Adopt-a-Drain program.

**d. Learning from Place: Bdote**

1 Ms. Kill updated the board on a Dakota heritage learning opportunity  
2 directed towards teachers coming up this year; there will be one each  
3 season.

4 A partner meeting is coming up for the Washington Conservation District  
5 that will help guide the implementation of the organizations Diversity  
6 Equity and Inclusion plan; internal and programmatic goals have already  
7 been identified.  
8

9 **(2) Legal**

10 Mr. Welch said a new draft general construction stormwater permit has been  
11 issued by the Minnesota Pollution Control Agency, but the changes from the prior  
12 permit are minor and he does not recommend that BCWD comment on the draft.  
13 He explained there is legislation progressing that would allow remote  
14 participation more broadly for managers.  
15

16 **(3) Engineer- no comments**

17 **a. Emerging Stormwater Topics: Evapotranspiration Calculations for**  
18 **Volume Control**

19 Ms. Correll explained a current permit has led to EOR considering how  
20 evapotranspiration can be quantified and applied toward compliance with the  
21 BCWD volume standard. There is potential for this to be a future research effort,  
22 and the resulting calculator could be useful in quantifying non-native vegetation  
23 conversions to native vegetation.

24 Manager Eckles stated that he would think the Stillwater Oaks redevelopment  
25 should be able to provide infiltration or reuse onsite, given the size of the  
26 property. Mr. Welch wondered if other applicants would benefit from bringing  
27 projects to the board prior to an official request for approval, which would allow  
28 applicants to get feedback from the board. Staff will invite Stillwater Oaks to  
29 present its proposal prior to a request for board action.  
30

31 **(4) Managers**

32 Manager Johnson is doing advance vacation planning and will not be in  
33 attendance at the May 2024 board meeting.  
34

35 **b) March 2023 Regular Meeting BCWD Board Agenda**  
36

37 **9) Adjournment**

38 **Manager Wirth moved, seconded by Manager Johnson, to adjourn the regular meeting at**  
39 **8:35 p.m. Motion carried 4/0.**  
40

41 Respectfully submitted by

42 Cameron Blake, BCWD staff and Charles LeRoux, Secretary





1  
2 DRAFT Minutes of the workshop and regular meeting of the Brown's Creek Watershed District  
3 Board of Managers, Wednesday March 8, 2023  
4

5 ROLL CALL

| Managers Present:           | Others Present:                             |
|-----------------------------|---|
| Klay Eckles, President      | Karen Kill, BCWD administrator              |
| Celia Wirth, Vice President | Camilla Correll, EOR, BCWD engineer         |
| Charles LeRoux, Secretary   | Michael Welch, Smith Partners, BCWD counsel |
| Gerald Johnson, Treasurer   | Cameron Blake, BCWD staff                   |
|                             | Paul Nation, EOR, BCWD engineer             |
|                             | Mike Majeski, EOR, BCWD engineer            |
|                             | Stu Grubb, EOR, BCWD engineer               |
|                             | John Sarafolean, EOR, BCWD engineer         |
|                             | Eden Roger, Washington County               |
|                             | Mary Holm, resident                         |
|                             | Toni Osojnicki, resident                    |

- 6  
7 **1) Call Regular Meeting to order**  
8 President Klayton Eckles called the regular meeting to order at 6:31 p.m.  
9
- 10 **2) Approve Regular Meeting Agenda and Discussion Agenda**  
11 Administrator Karen Kill requested that approval of the February minutes be removed  
12 from the agenda.  
13 **Manager Wirth moved, seconded by Manager LeRoux, to approve the agenda as**  
14 **amended. Motion carried, vote 4/0.**  
15
- 16 **3) Public Comments**  
17 There were no public comments.  
18
- 19 **4) Consent Agenda**  
20 Michael Welch noted that the vegetation-management item 4f on the agenda is  
21 authorization of a subcontract to Natural Resources Technologies except for \$500 for  
22 engineering and oversight by the district engineer.  
23 **Manager Wirth moved, seconded by Manager Johnson, to approve the consent**  
24 **agenda as amended to remove item 4a:**  
25 **b) Accept permit fee statement**

- c) Approve water quality monitoring equipment repair scope from the Washington Conservation District**
- d) Approve Weather Station scope**
- e) Approve Trout Habitat Preservation Project monitoring scope**
- f) Approve Vegetation Management scope to be completed by subcontractor**
- g) Approve Applewood Hills Golf Course Reuse signage scope**
- Motion carried 4/0.**

**5) Treasurer’s Report**

**a) Review Authorized Funds Spreadsheet**

Ms. Kill explained the audit is in progress and the authorized spreadsheet contains the revised 2022 carry-forward for the board’s approval. The spreadsheet also now reflects approved but not completed activities and the revised 2023 total budget. Ms. Kill confirmed there will likely only be minor changes moving forward. The audit will be presented at the April board meeting.

**Manager Johnson moved, seconded by Manager Wirth, to accept the authorized spreadsheet and approve the revised 2023 budget as presented. Motion carried, vote 4/0.**

**b) Current Items Payable**

**Manager Wirth moved, seconded by Manager Johnson, to approve the payment of bills as presented in the amount of \$67,055.88.**

|                        | <u>Yea</u> | <u>Nay</u> | <u>Abstain</u> | <u>Absent</u> |
|------------------------|------------|------------|----------------|---------------|
| <u>Manager Eckles</u>  | <u>X</u>   |            |                |               |
| <u>Manager Johnson</u> | <u>X</u>   |            |                |               |
| <u>Manager LeRoux</u>  | <u>X</u>   |            |                |               |
| <u>Manager Wirth</u>   | <u>X</u>   |            |                |               |

**Motion carried 4/0.**

**6) Permitting**

**a) BCWD Permit 23-01 Washington County State Aid Highway 61**

Paul Nation presented the BCWD engineer’s report on Washington County permit application for reconfiguration of the intersection of County State Aid Highway 61 and County State Aid Highway 15, or Manning Trail. The linear project results in an increase of 0.25 acres of impervious surface on the site. This project also includes pavement rehabilitation along a larger stretch of CSAH 15. Mr. Nation explained that new and reconstructed impervious from the road realignment will be treated by a wet pond, plus rock check dams along the CSAH 61 ditch to promote infiltration. This ditch drains to a wetland that will be partially excavated to create additional open-water habitat and improve the quality of the wetland. A sheet-pile weir will be installed at the wetland outlet to provide additional stormwater-management capacity.

The project also includes redirecting runoff along CSAH 15 from Brown’s Creek to the wet pond, addressing a longstanding drainage problem that has been the subject of past conversations among BCWD, Washington County, and the owners of the property on which the wetland is located, Craig & Marcia DeWolf. The engineer reviewed the

1 applicant's request for a variance from the BCWD volume-control standard and for an  
2 increase in phosphorus loading to two downstream wetlands.

3 The board discussed the history of the referenced property drainage issues and  
4 wetland impacts and the benefits of the changes proposed. The planned wetland  
5 excavation is not required under permit rules, but will address phosphorus loading and  
6 enhance the wildlife value of the wetland.

7 County representative Eden Rogers explained the overall goal to improve public safety  
8 and drainage in this area. Ms. Rogers verified that the county accepts all the conditions of  
9 approval the district engineer is proposing.

10  
11 **Manager Wirth moved, seconded by Manager Johnson, to approve permit 23-01**  
12 **and the variances, with the stipulations and conditions in the engineer's report.**  
13 **Motion carried 4/0.**  
14

15 **b) Permit Program/Rules Discussion**

16 The board agreed to table this discussion until a future board meeting.

17  
18 **7) Projects**

19 **a) Groundwater Monitoring**

20 **(1) 2022 results**

21 Stu Grubb presented the 2022 Groundwater Monitoring results and the long-term  
22 trends. Mr. Grubb clarified that the board approved a scope of work in 2022 to  
23 expand the network of wells, but the work was not completed so he would like to  
24 complete this in 2023.

25  
26 **Manager Wirth moved, seconded by Manager Johnson, to approve items one**  
27 **and three from the scope of services not to exceed \$3,127 from account 942-**  
28 **0004 and \$5,940 from account 942-0011.**  
29

30 Manager Eckles requested the status of Stillwater's smart irrigation rebate program for  
31 residents. Ms. Kill will connect with the city of Stillwater on this topic.

32  
33 **b) Lynch Lake Vegetation Survey – Board Action**

34 Mike Majeski presented about a rare aquatic plant species found in Lynch Lake in 2014  
35 and a scope proposing plant surveys to identify if this species is still present in Lynch or  
36 Goggins lakes. The scope would involve survey work done by the district's engineer and  
37 a water quality test with collaboration with a University of Minnesota professor who  
38 would assist in identifying the plant as part of his research and at no cost to the BCWD.

39  
40 **Manager Wirth moved, seconded by Manager LeRoux, to approve the scope of**  
41 **services not to exceed \$4,966 from account 950-0002 to conduct rare plant surveys at**  
42 **Lynch Lake and Goggins Lake in 2023.**  
43

44 **8) Discussion Agenda**

45 **a) Updates**

46 **(1) Administrator**

1                                   **a. District Pond Community Meetings Update**

2                                   Ms. Kill updated the board on the community pond meetings that occurred

3                                   last month for July Ave, Kismet, Sinnet, Pat, Brewers and Heifort ponds.

4                                   There will be follow up letters to residents and the meeting information

5                                   and recordings will be posted to the BCWD website.

6                                   **b. Boundary Petition Update**

7                                   The Board of Water and Soil Resources has not yet acted on boundary

8                                   update submitted recently.

9

10                                  **(2) Legal**

11                                  Mr. Welch said the chloride liability legislation is gaining traction and support

12                                  from legislators, but concerns with the liability-indemnification language remain

13                                  to be resolved.

14

15                                  **(3) Engineer**

16                                  John Sarafolean is a new water resource specialist at EOR who will be helping

17                                  with the permitting program, as well as erosion and sediment control inspections.

18

19                                  **(4) Managers**

20                                  Manager Eckles requested board members reach out and attend community

21                                  meetings with some talking points. Ms. Kill said the 2022 BCWD Annual Report

22                                  will be coming to the April board meeting and would contain a good summary of

23                                  BCWD activity for communities. Ms. Kill said the vacant manager position has

24                                  not been filled.

25

26                                  **9) Adjournment**

27                                  **Manager Johnson moved, seconded by Manager Wirth, to adjourn the regular meeting at**

28                                  **8:10 p.m. Motion carried 4/0.**

29

30                                  Respectfully submitted by

31                                  Cameron Blake, BCWD staff and Charles LeRoux, Secretary

| BROWN'S CREEK WATERSHED DISTRICT                         |                              | RULES |   |   |   |   |   |              | TYPE |        |         |     | FEES OWED   |              |
|--|------------------------------|-------|---|---|---|---|---|--------------|------|--------|---------|-----|-------------|--------------|
|  | 4/6/2023                     |       |   |   |   |   |   |              | GOV  | SF RES | RES DEV | COM | EXEMPT      | AMT DUE      |
| APPLICANT/PERMIT NO.                                     | PERMIT DATE                  | 2     | 3 | 4 | 5 | 6 | 7 | Decompaction |      |        |         |     |             |              |
| Bergmann Development/Sanctuary Permit No. 05-12          | 10/14/2005                   | X     | X | X |   |   | X |              |      | X      |         |     | \$          | -            |
| Cannon Parking - Trellis Weddings & Events Permit 11-14  |                              | X     | X |   |   |   |   |              |      |        | X       |     |             | (\$2,480.25) |
| Brown's Creek Preserve Permit 13-10                      |                              | X     | X | X |   |   | X |              |      | X      |         |     |             | \$10,954.70  |
| Stillwater Medical Center Parking Permit 13-26           |                              | X     | X |   |   |   | X |              |      |        | X       |     |             | \$3,039.10   |
| Brown's Creek Cove Permit 15-07                          |                              | X     | X | X |   |   | X |              |      | X      |         |     |             | \$163.41     |
| Heifort Hills Permit 16-03                               |                              | X     | X | X | X |   | X |              |      | X      |         |     |             | \$741.74     |
| Farms of Grant/White Oaks Savannah Permit 17-01          |                              | X     | X | X |   |   | X |              |      | X      |         |     |             | \$15,901.60  |
| The Lakes of Stillwater Permit 17-04                     |                              | X     | X | X |   |   | X |              |      |        | X       |     |             | \$608.40     |
| West Ridge Permit 17-17                                  |                              | X     | X | X |   |   | X | X            |      | X      |         |     |             | (\$1,554.63) |
| Heifort Hills Estates Permit 18-02                       |                              | X     | X | X |   |   | X | X            |      | X      |         |     |             | \$38,545.21  |
| Boutwell Farms Permit 18-04A                             |                              | X     | X | X |   |   | X | X            |      | X      |         |     |             | (\$1,178.20) |
| Hazel Place/Heritage Ridge Permit 18-05 (Was 17-09)      |                              | X     | X | X |   |   | X | X            |      | X      |         |     |             | (\$2,768.10) |
| Nottingham Village Permit 18-06                          |                              | X     | X | X |   |   | X |              |      | X      |         |     |             | \$539.78     |
| Ridgecrest Permit 18-11                                  |                              | X     | X |   |   |   | X | X            |      |        | X       |     |             | \$16.68      |
| St Croix Valley Recreation Center Expansion Permit 18-14 |                              |       | X |   |   |   | X | X            |      | X      |         |     | \$6,970.28  |              |
| Rogness Residence Permit 18-15                           | 7/26/2018                    |       | X |   |   |   |   |              |      | X      |         |     |             | \$73.69      |
| Central Commons Permit 19-05                             | 11/11/2025                   | X     | X | X |   |   | X | X            |      |        | X       |     |             | (\$5,000.00) |
| TC_Orthopedics Permit 20-03                              | 8/24/2020                    |       |   |   |   |   |   |              |      |        | X       |     |             | \$1,388.08   |
| Neal Ave Road Reconstruction Permit 20-05                | (around June 2020?)          | X     | X |   |   |   |   |              |      | X      |         |     | \$19,029.81 |              |
| CSAH 15-36 Interchange Permit 20-08                      | 3/24/2021<br>3 year approval |       | X |   |   | X | X |              |      | X      |         |     |             | \$19,160.35  |
| Wahlquist Permit 20-10                                   | 9/10/2022                    |       | X |   |   |   |   |              |      | X      |         |     |             | (\$1,078.88) |
| White Pine Ridge   | 6/7/2021                     |       | X |   |   |   |   | X            |      | X      |         |     |             | (\$631.32)   |

| APPLICANT/PERMIT NO.   | PERMIT DATE  | RULES |   |   |   |   |   |     | Dec<br>omp<br>acti<br>on | TYPE      |            |     |        | FEES OWED  |              |
|--|--|-------|---|---|---|---|---|-----|--------------------------|-----------|------------|-----|--------|------------|--------------|
|  |  | 2     | 3 | 4 | 5 | 6 | 7 | GOV |                          | SF<br>RES | RES<br>DEV | COM | EXEMPT | AMT DUE    |              |
| Permit 20-12   | surety redution request 1/12/23                          |       |   |   |   |   |   |     |                          |           |            |     |        |            |              |
| Boutwell Farms Lot 2<br>Permit 21-05                               | 5/13/2021  |       | X |   |   |   |   | x   |                          | x         |            |     |        |            | (\$436.54)   |
| Boutwell Farms Lot 4<br>Permit 21-06                               | 5/13/2021  |       | X |   |   |   |   | x   |                          | x         |            |     |        |            | (\$788.82)   |
| Brown's Creek Cove Lot 11<br>Permit 21-07                          | 5/13/2021  |       | X |   |   |   |   |     |                          | x         |            |     |        |            | \$238.36     |
| Brown's Creek Cove Lot 14- 1855 White Pine Ct<br>Permit 21-08      | 5/13/2021  |       | X |   |   |   |   |     |                          | x         |            |     |        |            | \$260.64     |
| Westridge Block 1 Lot 1<br>Permit 21-09 - NOPV, no permit received | 8/6/2021   |       | X |   |   |   |   | x   |                          | x         |            |     |        |            | \$2,063.42   |
| White Oak Savannah Lot 107<br>Permit 21-11 -Sharkey                | 4/8/2022   |       | X |   |   |   |   |     |                          | x         |            |     |        |            | (\$95.36)    |
| Maryland Gateway Addition<br>Permit 21-13                          | 9/29/2021  | x     | x |   |   |   |   | x   |                          |           | x          |     |        |            | \$1,535.11   |
| Divine Custom - Heritage Ridge Lot 3-<br>Permit 21-14              | 3/1/2022   |       | x |   |   |   |   | x   |                          | x         |            |     |        |            | (\$406.60)   |
| Schwartz Residence<br>Permit 21-15                                 | 5/6/2021 erosion control only                            | x     | x |   |   |   |   |     |                          | x         |            |     |        |            | (\$319.38)   |
| Ignagni Residence WOS B1L2<br>Permit 21-16                         | 5/6/2021   |       | x |   |   |   |   |     |                          | x         |            |     |        |            | (\$2.79)     |
| Boutwell Farm (Lot 8)- Sharkey<br>Permit 21-18                     | 3/28/2022  |       | x |   |   |   |   | x   |                          | x         |            |     |        |            | (\$532.09)   |
| Meron Residence-7950 Minar Ave<br>Permit 21-19                     | no application   |       | x |   |   |   |   |     |                          | x         |            |     |        | \$302.57   |              |
| Westridge (Block 2, Lot 2) - Sharkey<br>Permit 21-20               | 3/28/2022  |       | x |   |   |   |   | x   |                          | x         |            |     |        |            | (\$491.82)   |
| Millbrook Park- City of Stillwater<br>Permit 21-21                 | 8/25/2021  | x     | x | x |   |   |   |     | x                        |           |            |     |        | \$5,449.15 |              |
| Bond Residence<br>Permit 21-22                                     | 8/12/2021  |       | X | X |   |   |   |     |                          | x         |            |     |        |            | (\$354.77)   |
| White Oak Savannah Lot 105- 7120 Lone Oak Trail<br>Permit 21-24    | 8/18/2021  |       | x |   |   |   |   |     |                          | x         |            |     |        |            | (\$260.56)   |
| Juliene/Guerinno<br>Permit 21-28                                   | no permit fee  |       | x |   |   |   |   |     |                          | x         |            |     |        |            | \$416.78     |
| Lakeview EMS<br>Permit 21-32                                       | pre-application  |       | x |   |   |   |   |     |                          |           |            | x   |        | \$15.50    |              |
| Fahey<br>Permit 21-34  | 11/4/2021  |       | x |   |   |   |   |     |                          | x         |            |     |        |            | (\$743.78)   |
| White Oak Savannah B2L2<br>Permit 21-35                            | 12/8/2021  |       | x |   |   |   |   | ?   |                          | x         |            |     |        |            | (\$1,001.14) |
| White Oak Savannah B2L5<br>Permit 21-36                            | 12/8/2021  |       | x |   |   |   |   | ?   |                          | x         |            |     |        |            | (\$1,219.64) |
| White Pine Ridge 152 Northland Terrace<br>Permit 21-38             | sent repeatedly march/april<br>2022, called/made contact |       | x |   |   |   |   | x   |                          | x         |            |     |        |            | (\$509.46)   |

| APPLICANT/PERMIT NO.   | PERMIT DATE  | RULES |   |   |   |   |   |     | Dec<br>omp<br>acti<br>on | TYPE      |            |     |        | FEES OWED |             |              |
|--|--|-------|---|---|---|---|---|-----|--------------------------|-----------|------------|-----|--------|-----------|-------------|--------------|
|  |  | 2     | 3 | 4 | 5 | 6 | 7 | GOV |                          | SF<br>RES | RES<br>DEV | COM | EXEMPT | AMT DUE   |             |              |
| White Pine Ridge 454 Northland Terrace<br>Permit 21-39                               | sent repeatedly march/april<br>2022, called/made contact |       | x |   |   |   |   |     | x                        |           | x          |     |        |           |             | (\$904.46)   |
| White Pine Ridge 507 Northland Terrace<br>Permit 21-40                               | sent repeatedly march/april<br>2022, called/made contact |       | x |   |   |   |   |     | x                        |           | x          |     |        |           |             | (\$906.19)   |
| White Pine Ridge 256 Northland Terrace<br>Permit 21-41                               | sent repeatedly march/april<br>2022, called/made contact |       | x |   |   |   |   |     | x                        |           | x          |     |        |           |             | (\$906.19)   |
| White Pine Ridge 559 Northland Terrace<br>Permit 21-42                               | sent repeatedly march/april<br>2022, called/made contact |       | x |   |   |   |   |     | x                        |           | x          |     |        |           |             | (\$906.19)   |
| MNDOT TH-36<br>Permit 21-43  | 1/19/2022  |       | x |   |   |   |   |     |                          | x         |            |     |        |           | \$2,123.00  |              |
| Norell Ave N Improvements<br>Permit 21-45  |  |       | x | x |   |   |   |     | x                        |           |            |     |        |           | \$10,183.74 |              |
| Wash Co. CSAH 15<br>Permit 22-01   | 3/14/2022  |       | x |   |   |   |   |     |                          | x         |            |     |        |           | \$971.22    |              |
| Gonyea (8 lots)<br>Permit 22-02  | sent repeatedly march/april<br>2022, called/made contact |       | x |   |   |   |   |     |                          |           | x          |     |        |           |             | (\$2,129.83) |
| Wetridge (12 lots) - Sharkey/GreenHalo<br>Permit 22-03 (Transferred 21-30 and 21-31) | 3/25/2022  |       | x |   |   |   |   |     |                          |           | x          |     |        |           |             | (\$1,250.07) |
| Boutwell Farm Lot 9 - Sharkey/GreenHalo<br>Permit 22-04                              | 3/25/2022  |       | x |   |   |   |   |     |                          |           | x          |     |        |           |             | (\$316.10)   |
| 13290 Boutwell Road N - Sharkey/GreenHalo<br>Permit 22-05                            | 3/25/2022  |       | x |   |   |   |   |     |                          |           | x          |     |        |           |             | (\$619.76)   |
| Heritage Ridge Lot 2 (605 Heritage Place) - Sharkey/GreenHal<br>Permit 22-06         | 3/25/2022  |       | x |   |   |   |   |     |                          |           | x          |     |        |           |             | (\$545.73)   |
| Liberty Classical Academy<br>Permit 22-07  | 6/15/2022  |       | x | x |   |   |   |     |                          |           |            |     |        |           |             | (\$2,478.25) |
| Boutwell Farm- Sharkey remaining lots- Transferred to 23-03<br>Permit 22-08          | placeholder, no app received                             |       | x |   |   |   |   |     |                          |           | x          |     |        |           |             | \$628.56     |
| Helmer Residence (Thomas Building Co.)<br>Permit 22-09                               | 8/15/2022  |       | x |   |   |   |   |     |                          | x         |            |     |        |           |             | (\$1,493.31) |
| Caribou (Herberger's Redevelopment)<br>Permit 22-10                                  | 9/29/2022  |       | x | x |   |   |   |     |                          |           |            | x   |        |           |             | (\$4,192.75) |
| 7125 Lone Oak Trail (WOS L106)<br>Permit 22-11                                       | 9/25/2022  |       | x |   |   |   |   |     |                          | x         |            |     |        |           |             | \$1,187.15   |
| 7171 Mid Oaks Ave N<br>Permit 22-12  | 7/15/2022  |       | x |   |   |   |   |     |                          | x         |            |     |        |           |             | (\$870.06)   |
| Cahill Residence<br>Permit 22-14   | 8/1/2022   |       | x |   |   |   |   |     |                          | x         |            |     |        |           |             | \$60.57      |
| 13199 Dellwood Rd<br>Permit 22-15  | ???  |       | x |   |   |   |   |     |                          | x         |            |     |        |           |             | \$169.37     |
| Stillwater Streets Improvement- paving 72nd st<br>Permit 22-16                       | pre-application  |       | x |   |   |   |   |     |                          | x         |            |     |        |           | \$0.00      |              |
| Read Residence<br>Permit 22-17   | 11/7/2022  |       | x | x |   |   |   |     |                          | x         |            |     |        |           |             | \$835.00     |

| APPLICANT/PERMIT NO.  | PERMIT DATE   | RULES |   |   |   |   |   |     | Dec<br>omp<br>acti<br>on | TYPE      |            |     |        | FEES OWED  |              |
|---|---|-------|---|---|---|---|---|-----|--------------------------|-----------|------------|-----|--------|------------|--------------|
|   |   | 2     | 3 | 4 | 5 | 6 | 7 | GOV |                          | SF<br>RES | RES<br>DEV | COM | EXEMPT | AMT DUE    |              |
| Stillwater Oaks<br>Permit 22-18                               | new submittal 1/11/2023<br>incomplete 1/25/23                   | x     | x |   |   |   |   |     |                          |           |            | x   |        |            | \$10,365.50  |
| Miller Flood Protection<br>Permit 22-19                       | 10/20/2022  |       |   |   |   |   |   | x   |                          |           |            | x   |        | \$2,816.00 |              |
| Popeyes OPH<br>Permit 22-20                                   | 11/9/2022   |       | x |   |   |   |   |     |                          |           |            |     | x      |            | (\$604.50)   |
| 3837 Tending Green<br>Permi 22-21                             | 10/20/2022  | x     | x |   |   |   |   |     |                          |           |            | x   |        |            | (\$5,252.32) |
| Fanberg Residence - Manning Estates L4B3<br>Permi 22-22       | 10/21/2022  |       | x |   |   |   |   |     |                          |           |            | x   |        |            | (\$885.00)   |
| Carl Lee Builder - Heritage Ridge L4B1<br>Permi 22-23         | 11/3/2022   |       | x |   |   |   |   |     |                          |           |            | x   |        |            | (\$875.68)   |
| 7138 Lone Oak Trl N (WOS L109)<br>Permit 22-24                | 12/6/2022   |       | x |   |   |   |   |     |                          |           |            | x   |        |            | (\$750.89)   |
| 7164 Lone Oak Trl (WOS L113)<br>Permit 22-25                  | 12/6/2022   |       | x |   |   |   |   |     |                          |           |            | x   |        |            | (\$723.50)   |
| Gagne Tending Green<br>Permit 22-26                           | 12/6/2022   |       | x |   |   |   |   |     |                          |           |            | x   |        |            | (\$843.64)   |
| WOS L102<br>Permit 22-27 transfer to 2023 permit #?           | pre-permit - reviewed new<br>lowest floor elevation             |       | x |   |   |   |   |     |                          |           |            | x   |        |            | \$0.00       |
| WOS L118<br>Permit 22-29 transfer to 2023 permit #23-07       | pre-permit-reviewed new lowest<br>floor elevation               |       | x |   |   |   |   |     |                          |           |            | x   |        |            | \$121.50     |
| Wash Co. CSAH 5 Phase II<br>Permit 22-30                      | 1/19/2023   |       | x |   |   |   |   |     |                          |           |            | x   |        | \$121.50   |              |
| Wash Co. CSAH 57 culverts<br>Permit 22-31                     | 2/2/2023  |       | x |   |   |   |   |     |                          |           |            | x   |        | \$0.00     |              |
| Cty Rd 61 Re-alignment<br>Permit 23-01                        | conditional approval - board mtg<br>3/8/23                      | x     | x |   |   |   |   |     |                          |           |            | x   |        | \$7,189.50 |              |
| WOS L114 - Cates (7211 Lone Oak Trail Tweden)<br>Permit 23-02 | administrative - but awaiting<br>revised plans before issuing   |       | x | x |   |   |   | x   |                          |           |            | x   |        |            | \$2,625.25   |
| Boutwell Farm Lot 1 (2545 Boutwell Farm Rd)<br>Permit 23-03   | app 2/9/2023  |       |   |   |   |   |   |     |                          |           |            |     |        |            | \$313.25     |
| Westridge B1L4 (986 Creekside)<br>Permit 23-04                | app 2/9/2023  |       |   |   |   |   |   |     |                          |           |            |     |        |            | (\$755.25)   |
| Rocket Carwash<br>Permit 23-05                                | incomplete - revising to include<br>ET, hopes for 4/12/2023     |       |   |   |   |   |   |     |                          |           |            |     |        |            | \$1,146.25   |
| Stillwater Street Improvements 2023<br>Permit 23-06           | 3/8/2023 submittal -<br>incomplete/administrative               |       | x |   |   |   |   |     |                          |           |            | x   |        | \$877.50   |              |
| 7239 Lone Oak Trail (WOS L118)<br>Permit 23-07                | 3/21/2023 submittal with check                                  |       |   |   |   |   |   |     |                          |           |            |     |        |            | (\$606.75)   |
| 72nd St Road and Trail Improvements<br>Permit 23-08           | 3/27/2023 submittal<br>determined admin erosion<br>control only |       |   |   |   |   |   |     |                          |           |            |     |        | \$562.25   |              |



| APPLICANT/PERMIT NO.                    | PERMIT DATE | RULES |     |    |    |    |     | Dec<br>omp<br>acti<br>on | TYPE |           |            |     | FEES OWED   |              |
|---|-------------|-------|-----|----|----|----|-----|--------------------------|------|-----------|------------|-----|-------------|--------------|
|   |             | 2     | 3   | 4  | 5  | 6  | 7   |                          | GOV  | SF<br>RES | RES<br>DEV | COM | EXEMPT      | AMT DUE      |
| TOTAL NON-EXEMPT DUE BCWD:              |             | 90    | 326 | 34 | 15 | 27 | 160 |                          | 71   | 153       | 13         | 119 | \$75,454.30 | \$94,542.26  |
| Total due back to applicants if closed: |             |       |     |    |    |    |     |                          |      |           |            |     | \$          | (402,404.57) |

## Position Description:

### Brown's Creek Watershed District Citizen Advisory Committee (CAC)



**Position:** Citizen Advisor of the Brown's Creek Watershed District (BCWD)

**Type:** Volunteer

**Term:** CAC memberships are renewed annually; no term limits

**Time Commitment:** CAC members meet on a regular basis. This may include monthly meetings and special topical meetings as needed. Citizen Advisors are expected to attend at least 2/3 of these meeting and show commitment to the duties of the committee.

**Reports to:** The BCWD Board of Managers

**Purpose:** The CAC meets four to six times a year to advise the BCWD Board of Managers, to assist in developing programs and activities that help improve and protect the water resources of the BCWD. The CAC fulfills legislative requirements for watershed districts (Minnesota Statutes: Section 103D.331).

**Scope of duties:** In accordance with Minnesota Statutes § 103D.331, the CAC is organized to advise and assist the Brown's Creek Watershed District Board of Managers on all matters affecting the interests of the watershed, and to make recommendations to the managers on all projects and improvements.

The duties of the CAC include:

- Supporting the mission and goals of the BCWD
- Reviewing and commenting on reports, budgets, activities, programs and projects of the BCWD
- Considering issues pertinent to the functions and purposes of the BCWD; advising in decision-making
- Raising issues of concern from the public
- Providing outreach in the community
- Assisting with coordination of volunteer activities
- Reporting to the Board of Managers on the content of CAC meetings and resulting recommendations.

#### Membership Policy

Preference is given to applicants who:

- Are residents of the BCWD (check our website for District boundaries or call 651-330-8220 x26)
- Represent a balance of areas across the watershed district, and diversity of backgrounds
- Are property owners, employers or employees in the BCWD

#### Desired Qualifications:

- Interest in natural resource protection/management, education & outreach, planning, and fulfilling the duties of the CAC
- Ability to serve as a liaison to the BCWD for the area where you live/work
- Ability to work and communicate effectively with others

#### Benefits:

- Learn more about the watershed and issues facing our land and water resources
- Become an engaged citizen and meet other community-minded people
- Participate in watershed activities and trainings
- Protect the habitats and resources of our watershed district

Please email this completed application to:  
KKill@mnwcd.org



Deadline:

Application: Citizen Advisory Committee (CAC)

Name: \_\_\_Aimee Eberle\_\_\_\_\_

Address: \_\_\_\_\_2214 Fairmeadows Rd\_\_\_\_\_

\_\_\_\_\_Stillwater, MN 55082\_\_\_\_\_

Email: \_\_\_\_\_aimee.eberle@outlook.com\_\_\_\_\_ Phone Number: \_\_\_\_\_802-752-8202\_\_\_\_\_

Why are you interested in becoming a Citizen Advisor for the Watershed District?

\_Clean water is getting more scarce each year. The stories alone just in the US about water use restrictions, rivers and wells being low. I want to share the knowledge and passion I have to educate and take action to conserve our resources. I/we are so fortunate to be close to such an abundance of fresh water and we can be leaders to many the actions in coming years.\_\_\_\_\_

List three things you hope to accomplish while serving on the committee?

1. \_\_\_\_\_To learn and become more connected with my community.\_\_\_\_\_
2. \_\_\_\_\_To share my knowledge and passion with the CAC and BCWD on clean water solutions.\_\_\_\_\_
3. \_\_\_\_\_To be a steward of our BCWD land to promote land sustainability.\_\_\_\_\_

What are the strengths and/or qualifications you can bring to help this committee fulfill its purpose and duties?

\_\_\_\_\_I have worked with VT Dept of natural resources to understand watershed conservation and stewardship for the 20 acres I owned. I am currently enrolled in the Master Naturalist Program, I have volunteered with the TNC to clear land at the Helen Allisois Savanna in Bethel, MN to prep the area for a prescribed burn, and will be assisting the Boundary Water Advisory Committee on trail maintenance this spring/fall.\_\_\_\_\_

One of the roles of CAC members is to identify education needs in the community. What is one need, related to water, that you have seen?

\_\_\_Reduction of salt use and phosphorus use. To educate the community. Knowledge is power!\_\_\_\_\_

Are you able to commit to attending evening meetings and special meetings as needed?

yes       no

Would you like to learn more about Brown's Creek Watershed District? Visit [www.bcwd.org](http://www.bcwd.org)

# BROWN'S CREEK WATERSHED DISTRICT / SPRING 2023

# WATERSHED NEWS

## What is a watershed district?

The Minnesota Watershed District Act was implemented in 1955. It allowed for the establishment of local units of government, such as watershed districts or water management organizations, to protect and manage water resources based on hydrologic boundaries rather than political boundaries. Watershed districts address many water resource issues such as: water quality protection, erosions control, and flood control by supporting land use practices that protect and preserve water resources in the watershed district.

### Our Board of Managers

Klay Eckles, President  
 Celia Wirth, Vice-President  
 Chuck LeRoux, Secretary  
 Jerry Johnson, Treasurer

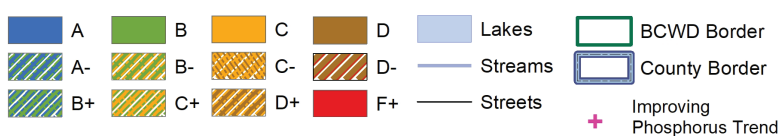
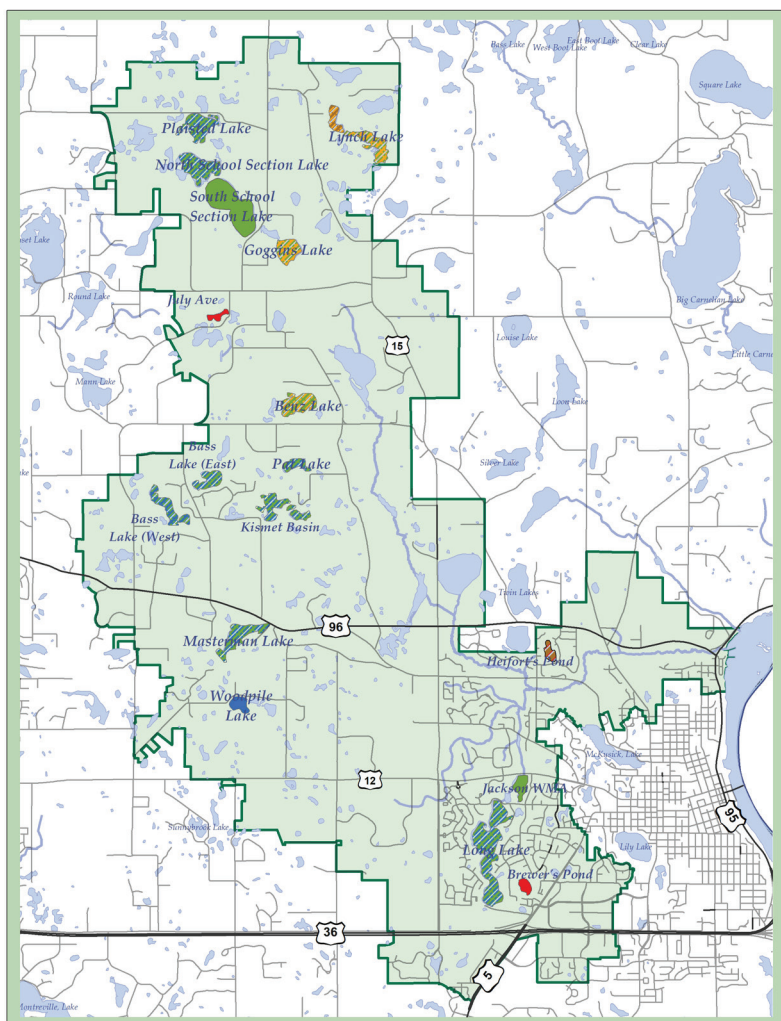
We currently have a vacancy on our board. Contact Washington County Administration if you are interested in appointment! Regular board meetings are held at 6:30p.m. on the second Wednesday of each month at Family Means in Stillwater, MN at 1825 Northwestern Ave, Stillwater

**VISION STATEMENT:** The Brown's Creek Watershed District is made up of communities interlaced with natural corridors. These natural corridors improve the function and value of the District's water resources and support a diverse population of plants, wildlife, and fish. The District brings people and the environment together to accommodate development that preserves the connection between surface water and groundwater and enhances the quality of these resources.



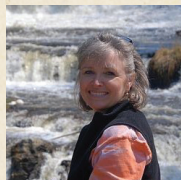
## WATER QUALITY REPORT CARD

The Brown's Creek Watershed District uses information gathered by the water resource scientists, who regularly test the water. Continued monitoring of the District's lakes provides us with a clearer picture of how to best restore and protect our resources for the future. The lake grades for 2022 are below:



For more information on BCWD water quality, visit [bcwd.org/lakes-and-streams-monitoring](http://bcwd.org/lakes-and-streams-monitoring).

## MEET THE BCWD CITIZEN'S ADVISORY COMMITTEE!



**Anne Maule Miller** has been involved with BCWD as a board manager and CAC member. Protecting water and the environment for future generations is a core value. Prior to retirement in 2016, she was a technical and quality manager in 3M's Healthcare Business Group. A Master's Degree in Theology and Spiritual Direction Certification are used in her role as a Lay Minister for her church and diocese. She is a hobby beekeeper and serves on the local bee club board. Anne and her husband Lee share their lives with a large family. She gardens with Hmong farmers, is an avid reader, kayaker and 'plays' Tai Chi.



**George Vania** has been involved with the BCWD CAC for over 10 years. Prior to this he was a member Stillwater Water Board. His focus is on habitat protection and documenting the wild bird inventory at the Brown's Creek Conservation Area. George is a retired Professional Environmental Engineer involved for 45 years in the Water and Wastewater Treatment Industry. He lives with his wife Josie at Boutwells Landing.



**Jyneen Thatcher** worked at the Washington Conservation District until she retired 10 years ago. In addition to overseeing wetland regulation in the county, she helped landowners with assessing and restoring native plant communities on their land. Now she spends her time in volunteering for groups such as Carpenter Nature Center, Washington County Parks, county fair flower judging, and several bicycle and Nordic skiing groups in addition to the BCWD CAC. She continues natural resource studies through LCO University.



**Yihong Gao** has been a member of the BCWD CAC for the past five years with a particular interest on protecting and cleaning up Minnesota lakes. With over 20 years of experience as a registered civil engineer at MNDOT, she led the evaluation efforts of the Stillwater Lift Bridge and St Croix River Crossing. Yihong has called Stillwater her home for over a decade, where she lives with her husband and two daughters.



**Steve Merchant** is a new member of the BCWD's CAC. He cares deeply about the natural world, and it all starts with the water! Steve is an avid angler, traveler, birder, and native plant aficionado. He wants to serve on the CAC so he can help our community make sound natural resource decisions at the local level. He hopes his 34 years of working for the MNDNR as a wildlife manager (and a couple as a plant ecologist) will make that a little easier.



**Ron and Patty Johnson** have lived within the Browns Creek Watershed District for 29 years. They enjoy golfing and gardening. They are regular users of the Browns Creek State Trail, bicycling and walking all 12 months of the year. Ron and Patty recently joined the Citizens Advisory Committee to be a part of the community and the events that help support the watershed preservation.

## HOW YOU CAN HELP

### Join the Citizens Advisory Committee:

Meetings are held on the 2nd Monday of even months at 6:30pm, virtually or at the Stillwater Public Library.

**Request a site visit:** [mnwcd.org/site-visit-signup-form](http://mnwcd.org/site-visit-signup-form)

**Follow environmentally friendly yard care tips all throughout the year:** [mnwcd.org/lawn-care](http://mnwcd.org/lawn-care)

**Adopt-a-Drain:** [mn.adopt-a-drain.org](http://mn.adopt-a-drain.org)

**Volunteer at one of our buckthorn removal events this Fall:** See Brown's Creek Open Yard Series and [bcwd.org/calendar](http://bcwd.org/calendar)

**Apply for a BCWD Stewardship Grant:** [bcwd.org/stewardship-grants](http://bcwd.org/stewardship-grants)



*Preserving the Integrity of the Watershed for Future Generations*

455 Hayward Avenue North, Oakdale, MN 55128 / 651-330-8220 x26 / [bcwd.org](http://bcwd.org)



# WATER QUALITY IN DISTRICT LAKES



The Brown's Creek Watershed District partners with the Washington Conservation District (WCD) to collect water quality data and samples on eighteen waterbodies. Trend analysis on lakes is possible where eight or more years of data is available, with at least six years occurring in the last ten years. Trends analysis is used to determine if lakes are improving, declining, or stable. Water quality samples are collected and analyzed for nutrients and algae levels during the summertime. A Secchi disk reading measures the clarity of the water.

Of the District's eighteen waterbodies, seven have improving trends for nutrients, algae, and clarity: Bass East Lake, Bass West Lake, Goggins Lake, Long Lake, Lynch Lake North, Lynch Lake South, and Woodpile Lake. Several lakes have improving trends for both nutrients and algae but not clarity including: Jackson WMA Pond (Sinnits), Kismet Basin, Masterman Lake, and Pat Lake. Of note in 2022, South School Section Lake now has an improving trend for nutrients. All these trends point to work the Brown's Creek Watershed District is doing with permitting, education, and water quality improvement projects and the installation of best management practices by residents.

| Lake                 | Total Phosphorus | Chlorophyll-a | Secchi |
|----------------------|------------------|---------------|--------|
| Bass East            |                  |               |        |
| Bass West            |                  |               |        |
| Benz                 |                  |               |        |
| Brewer's             |                  |               |        |
| Goggins              |                  |               |        |
| Heifort's            |                  |               |        |
| Jackson WMA          |                  |               |        |
| July Ave             |                  |               |        |
| Kismet               |                  |               |        |
| Long                 |                  |               |        |
| Lynch North          |                  |               |        |
| Lynch South          |                  |               |        |
| Masterman            |                  |               |        |
| North School Section |                  |               |        |
| Pat                  |                  |               |        |
| Plaisted             |                  |               |        |
| South School Section |                  |               |        |
| Woodpile             |                  |               |        |

IMPROVING STABLE DECLINING INSUFFICIENT DATA

## BROWN'S CREEK OPEN YARDS SERIES

### Long Lake West Trail Birding

April 29, 8am, Long Lake trail, parking end of 62nd

### Wildflower Walk on Brown's Creek State Trail

May 17, 6:30pm, Schulenburg Park

### Millbrook Restoration Tour

June 21, 6:30pm, Brown's Creek Park

### Fly Fishing Workshop

July 19, 6:30pm, Brown's Creek Park

### Brown's Creek Tributary Restoration Project Tour

August 9, 6:30pm, Brown's Creek Park

### Community Event

September 16, 10am-1pm, Brown's Creek Park

### Long Lake Buckthorn Brigade

September 23, 9am-12pm,  
Long Lake trail, parking end of 62nd

### BCWD Conservation Area Buckthorn Brigade

October 7, 9am-12pm,  
Brown's Creek Conservation Area, parking TBD

To RSVP, please contact Cameron Blake  
cblake@mnwcd.org or 651-330-8220 x34



**BROWN'S CREEK**  
WATERSHED DISTRICT

455 Hayward Avenue North / Oakdale, MN 55128

NON-PROFIT  
ORGANIZATION  
U.S. POSTAGE  
PAID  
STILLWATER, MN  
PERMIT NO. 255

## Water Conservation Opportunities

The City of Stillwater was awarded a \$25,000 Metropolitan Grant as part of the Council's 2022- 2024 Water Efficiency Grant Program. Grant funds will be used for the City's water conservation program. The City is offering rebates to Stillwater properties that are connected to the City Water Supply systems who replace their washing machines, replace toilets or by replacing their irrigation controller with a smart irrigation controller. Rebates are for replacement of existing devices only. New construction and new developments are not eligible. Rebates are available on a first come first served basis are not guaranteed. Program runs from July 1, 2022 through June 30, 2024. Rebates will show as a credit on your utility bill. Find more information on the City's website at [www.ci.stillwater.mn.us/waterrebate](http://www.ci.stillwater.mn.us/waterrebate).

Washington County is selling rain barrels for \$70 to residents. Rain water harvesting provides multiple benefits to the environment including conserving groundwater usage and reducing stormwater runoff. To place an order call 651-275-7475. Visit this website [www.WashCoRecycles.com/Barrels](http://www.WashCoRecycles.com/Barrels) for more information.



## BCWD STEWARDSHIP GRANT PROGRAM

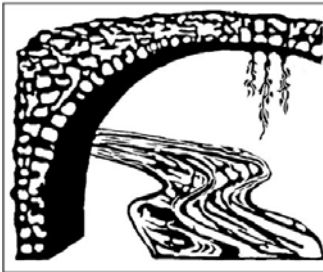
In 2022 the Browns Creek Watershed District launched the BCWD "Stewardship Grant" to provide residents with small grants (up to \$500) for projects that benefit water quality and wildlife habitat within the watershed. Examples include: native pollinator gardens, raingardens, low-input or wildlife-friendly turf alternatives, rain barrels, and targeted water education or outreach.

Six projects were completed in 2022 with another three in progress (to be completed in 2023). Combined, these projects will capture and remove 0.2 lbs total phosphorus (TP) and 8 lbs total suspended solids (TSS) annually. In 2023 the District plans to expand this program to 30 projects. If you have a plan to implement conservation practices on your property apply for one of our stewardship grants this year!



Preserving the Integrity of the Watershed for Future Generations

455 Hayward Avenue North, Oakdale, MN 55128 / 651-330-8220 x26 / bcwd.org



**BROWN'S  
CREEK  
WATERSHED  
DISTRICT**

455 HAYWARD AVE N  
OAKDALE, MN  
55128

651.330.8220 X26 | PHONE |  
651.330.7747 | FAX |  
WWW.BCWD.ORG

**MEMORANDUM**

TO: BCWD Board of Managers  
 FROM: Cameron Blake  
 RE: BCWD Community Event September 16<sup>th</sup> 2023  
 DATE: April 6, 2023

**Background:**

The approved 2017-2026 BCWD Watershed Management Plan placed a high priority on watershed education and outreach and calls for an annual community event, budgeting approximately \$1,500/year. The Citizen Advisory Committee has assisted in the planning of an event for September 16, 2023 at 10am-1pm in the Brown's Creek Park.

**Issue:**

The estimated costs of the BCWD Community Event are:

| Tasks                          | Details                  | Totals         |
|--------------------------------|--------------------------|----------------|
| Herpetologist                  | Jim Lane                 | \$200          |
| Raptor Show                    | Raptor Center            | \$250          |
| Demonstration Hive             | Bee Club                 | \$150          |
| Promotion (press release)      | Peachjar and Facebook    | \$150          |
| Ice Cream                      | Prepackaged and Dry Ice  | \$75           |
| Volunteer Refreshments         |                          | \$50           |
| Additional Supplies for tables | Balloons/Materials/Misc. | \$150          |
|                                | <b>Total</b>             | <b>\$1,025</b> |

**Requested Action:**

Approve the BCWD Community Event expenses not to exceed \$1,025 from 910-0000.

**Managers:**

- Klay Eckles, President • Gerald Johnson, Treasurer • Chuck LeRoux, Secretary
- Celia Wirth

Brown's Creek Watershed District  
2023 Budget  
Revised 4-12-2023

|  |   | Revised 2022<br>Carry Forward<br>for Approval | 2023 Grants       | 2023 Levy           | 2023 Total<br>Budget | Allocated   | Available           |
|--|---|---|-------------------|---------------------|----------------------|-------------|---------------------|
| 100-2910                                   | Designated Funds - Management Plan Projects                 | \$ 1,230,373.90                               |                   |                     | \$ 1,230,374         |             | \$ 1,175,778        |
|  |   |   |                   |                     | \$ -                 |             | \$ -                |
|  |   |   |                   |                     | \$ -                 |             | \$ -                |
| <b>Revenue</b>                             |   |   |                   |                     |                      |             |                     |
| 100-3700                                   | Interest Income   |   |                   |                     | \$ -                 |             | \$ -                |
| 100-3601                                   | Metropolitan Council Outlet Monitoring Grant                |   | \$ 5,000          |                     | \$ 5,000             |             | \$ 5,000            |
| 100-3627                                   | BWSR Clean Water Fund 2019 - Stormwater Reuse OG            |   |                   |                     | \$ -                 |             | \$ 36,010           |
| 100-3628                                   | BWSR Clean Water Fund 2020 - Stormwater Reuse SCC           |   |                   |                     | \$ -                 |             | \$ -                |
| 100-3629                                   | BWSR Clean Water Fund 2019 - Millbrook Riparian Restoration |   |                   |                     | \$ -                 |             | \$ 39,380           |
| 100-3630                                   | Washington County Cost-share Applewood Reuse                |   |                   |                     | \$ -                 |             | \$ 66,800           |
| 100-3631                                   | MPCA Small Watershed Grant 2023-2026                        |   | \$ 320,706        |                     | \$ 320,706           |             | \$ -                |
| 100-3400                                   | Permits   |   |                   |                     | \$ -                 |             | \$ -                |
| 100-3100                                   | Tax Levy  |   |                   | \$ 1,150,415        | \$ 1,150,415         |             | \$ 1,122,277        |
| <b>TOTAL, ESTIMATED Sources of Funding</b> |   | <b>\$ 1,230,374</b>                           | <b>\$ 325,706</b> | <b>\$ 1,150,415</b> | <b>\$ 2,706,494</b>  | <b>\$ -</b> | <b>\$ 2,445,245</b> |

| ACCT. #                             | General Expenses                                | Revised 2022<br>Carry Forward<br>for Approval | 2023 Grants | 2023 Levy         | 2023 Total<br>Budget | Allocated         | Available        |
|-------------------------------------|---|---|-------------|-------------------|----------------------|-------------------|------------------|
| 200-4000                            | Manager Per Diem and Expense                    | \$ -  |             | \$ 10,000         | \$ 10,000            | \$ 10,000         | \$ -             |
| 200-4220                            | Secretarial Services                            | \$ -  |             | \$ 4,000          | \$ 4,000             |                   | \$ 4,000         |
| 200-4250                            | Dues & Subscriptions (MAWD 5000 and LMCIT 2000) | \$ -  |             | \$ 7,000          | \$ 7,000             | \$ 7,000          | \$ -             |
| 200-4270                            | Bonding & Insurance                             | \$ -  |             | \$ 5,500          | \$ 5,500             | \$ 4,000          | \$ 1,500         |
| 200-4280                            | Postage & Delivery                              | \$ -  |             | \$ 1,000          | \$ 1,000             |                   | \$ 1,000         |
| 200-4290                            | Printing & Notices                              | \$ -  |             | \$ 1,000          | \$ 1,000             |                   | \$ 1,000         |
| 200-4330                            | Accounting                                      | \$ -  |             | \$ 4,305          | \$ 4,305             | \$ 4,100          | \$ 205           |
| 200-4331                            | Audit   | \$ -  |             | \$ 9,350          | \$ 9,350             | \$ 8,500          | \$ 850           |
| 200-4949                            | Misc., Other Expense                            | \$ -  |             | \$ 2,000          | \$ 2,000             | \$ 1,000          | \$ 1,000         |
| 200-4320                            | Wash. Conservation District--Admin              | \$ -  |             | \$ 55,640         | \$ 55,640            | \$ 55,640         | \$ -             |
| 200-4265                            | Admin Conference Registrations                  | \$ -  |             | \$ 2,000          | \$ 2,000             |                   | \$ 2,000         |
| 200-4410                            | Legal Fees - General                            | \$ (1,000.00)                                 |             | \$ 25,480         | \$ 24,480            | \$ 24,480         | \$ -             |
| 200-4500                            | Staff Engineer                                  | \$ -  |             | \$ 27,090         | \$ 27,090            | \$ 27,090         | \$ -             |
|                                     | Diversity, Equity and Inclusion Training        | \$ -  |             | \$ 5,000          | \$ 5,000             |                   | \$ 5,000         |
|                                     | Contingency Reserve                             | \$ 68,401.48                                  |             | \$ -              | \$ 68,401            |                   | \$ 68,401        |
| <b>TOTAL GENERAL FUND EXPENSES:</b> |   | <b>\$ 67,401.48</b>                           | <b>\$ -</b> | <b>\$ 159,365</b> | <b>\$ 226,766</b>    | <b>\$ 141,810</b> | <b>\$ 84,956</b> |

| ACCT. #   | MANAGEMENT PLAN EXPENSES                                    | Revised 2022<br>Carry Forward<br>for Approval | 2023 Grants       | 2023 Levy           | 2023 Total<br>Budget | Allocated           | Available           |
|---|---|---|-------------------|---------------------|----------------------|---------------------|---------------------|
| 300-4320  | Wash. Conservation District--Administrator                  | \$ 3,610.00                                   |                   | \$ 166,400          | \$ 170,010           | \$ 170,010          | \$ -                |
| 300-4410  | Legal Fees - Mgmt Plan                                      | \$ -  |                   | \$ 52,000           | \$ 52,000            |                     | \$ 52,000           |
| 300-4501  | Staff Engineer  | \$ 5,841.00                                   |                   | \$ 80,325           | \$ 86,166            | \$ 86,166           | \$ -                |
| 300-4702  | Permitting, Legal Review                                    | \$ -  |                   | \$ 13,000           | \$ 13,000            |                     | \$ 13,000           |
| 300-4703  | Permitting, Engineering Review                              | \$ -  |                   | \$ 52,500           | \$ 52,500            |                     | \$ 52,500           |
| 300-4704  | Permitting, Inspection Database                             | \$ -  |                   | \$ 1,000            | \$ 1,000             |                     | \$ 1,000            |
| 300-4710-1  | Baseline Monitoring   | \$ 13,215.00                                  | \$ 5,000          | \$ 125,000          | \$ 143,215           | \$ 143,215          | \$ -                |
| 300-4640  | Equip. Maint. and Upgrades                                  | \$ -  |                   | \$ 27,500           | \$ 27,500            | \$ 4,580            | \$ 22,920           |
| 300-4810  | Shared Educator Position                                    | \$ -  |                   | \$ 20,500           | \$ 20,500            | \$ 20,500           | \$ -                |
| 300-4950  | Management Plan Implementation -future projects             | \$ 20,992.83                                  |                   | \$ -                | \$ 20,993            |                     | \$ 20,993           |
| 903-0001  | Trout Habitat Preservation Project: Monitoring,             | \$ 2,231.00                                   |                   | \$ 6,300            | \$ 8,531             | \$ 8,531            | \$ (0)              |
| 909-0000  | Rules Review/Evaluation                                     | \$ 17,123.00                                  |                   | \$ 10,000           | \$ 27,123            |                     | \$ 27,123           |
| 909-0001  | Groundwater Dep Nat Resource Inventory update               | \$ 10,000.00                                  |                   | \$ -                | \$ 10,000            |                     | \$ 10,000           |
| 909-0002  | Permitting Program Internal Procedure updates               | \$ -  |                   | \$ 25,000           | \$ 25,000            |                     | \$ 25,000           |
| 910-0000  | Education & Outreach  | \$ 6,537.00                                   |                   | \$ 10,000           | \$ 16,537            | \$ 6,537            | \$ 10,000           |
| 911-0000  | Volunteer Stream Monitoring                                 | \$ (203.50)                                   |                   | \$ 4,160            | \$ 3,957             | \$ 3,957            | \$ -                |
| 912-0000  | Grant Preparation   | \$ -  |                   | \$ 5,000            | \$ 5,000             |                     | \$ 5,000            |
| 914-0000  | Homeowner BMP Program                                       | \$ 8,000.00                                   |                   | \$ 60,000           | \$ 68,000            | \$ 17,692           | \$ 50,308           |
| 922-0000  | Plan Reviews - LGU/LWMP                                     | \$ -  |                   | \$ -                | \$ -                 |                     | \$ -                |
| 923-0000  | H & H Model Maintenance                                     | \$ 5,000.00                                   |                   | \$ 5,250            | \$ 10,250            |                     | \$ 10,250           |
| 923-0002  | Flood Risk Assessment                                       | \$ 108,000.00                                 |                   | \$ (8,000)          | \$ 100,000           |                     | \$ 100,000          |
| 927-0000  | Management Plan Update                                      | \$ 57,000.00                                  |                   | \$ 90,000           | \$ 147,000           | \$ 10,000           | \$ 137,000          |
| 929-0000  | Long Lake Plan Implementation-shoreline management          | \$ -  |                   | \$ 3,700            | \$ 3,700             |                     | \$ 3,700            |
| 929-0010  | Long Lake -Implementation - regional treatment              | \$ 273,750.00                                 |                   | \$ (35,000)         | \$ 238,750           | \$ 211,933          | \$ 26,817           |
| 929-0011  | Long Lake - 62nd Street Pond Retrofit Feasibility           | \$ 15,773.00                                  |                   | \$ 3,350            | \$ 19,123            |                     | \$ 19,123           |
| 929-0012  | Long Lake - Marketplace Reuse Feasibility                   | \$ 1,919.07                                   |                   | \$ 164,900          | \$ 166,819           | \$ 1,919            | \$ 164,900          |
| 931-0001  | Benz Lake Management Plan Implementation                    |   |                   | \$ 15,500           | \$ 15,500            |                     | \$ 15,500           |
| 932-0004  | Iron Enhanced Sand Filter/Performance Monitoring            | \$ (9,000.00)                                 |                   | \$ 9,000            | \$ -                 |                     | \$ -                |
| 935-0000  | Land Conservation Program                                   | \$ 50,000.00                                  |                   | \$ 50,000           | \$ 100,000           |                     | \$ 100,000          |
| 935-0002  | 110th Street Property Implementation                        | \$ 23,456.71                                  |                   | \$ 25,000           | \$ 48,457            |                     | \$ 48,457           |
| 935-0003  | Develop Land Conservation Priorities                        | \$ 20,000.00                                  |                   | \$ -                | \$ 20,000            |                     | \$ 20,000           |
| 940-0000  | BMP Program - LGU/Community Demonstration Projects          | \$ 10,000.00                                  |                   | \$ -                | \$ 10,000            |                     | \$ 10,000           |
| 940-0001  | Flood Prevention Grant Program                              | \$ 100,000.00                                 |                   | \$ (100,000)        | \$ -                 |                     | \$ -                |
| 942-0004  | Measuring Trends in GW Elevations & Flow                    | \$ 1,662.00                                   |                   | \$ 12,600           | \$ 14,262            | \$ 8,686            | \$ 5,576            |
| 942-0007  | Groundwater - Browns Creek piezometers                      | \$ 11,200.00                                  |                   | \$ (2,240)          | \$ 8,960             |                     | \$ 8,960            |
| 942-0011  | Groundwater - Coordination with users                       | \$ 1,215.00                                   |                   | \$ 4,725            | \$ 5,940             | \$ 5,940            | \$ -                |
| 942-0012  | Groundwater - Install Monitoring Wells                      | \$ 33,901.00                                  |                   | \$ 31,900           | \$ 65,801            | \$ 7,440            | \$ 58,361           |
| 942-0013  | Groundwater - Pump Test                                     | \$ 8,000.00                                   |                   | \$ 13,300           | \$ 21,300            | \$ 5,952            | \$ 15,348           |
| 947-0011  | Countryside Auto BMP-performance monitoring                 | \$ (2,080.00)                                 |                   | \$ 2,080            | \$ -                 |                     | \$ -                |
| 947-0016  | Brown's Creek - BC Trails Park Parking Lot Perfm Mon        | \$ (2,600.00)                                 |                   | \$ 2,600            | \$ -                 |                     | \$ -                |
| 947-0017  | Brown's Creek Implementation - Ecoli site visits/cost-share | \$ 10,000.00                                  |                   | \$ -                | \$ 10,000            |                     | \$ 10,000           |
| 947-0018  | Brown's Creek - Biological Survey (Macroinvert & Fish)      | \$ 810.31                                     |                   | \$ 8,000            | \$ 8,810             | \$ 810              | \$ 8,000            |
| 947-0020  | Brown's Creek - Stream Channel Survey                       | \$ -  |                   | \$ -                | \$ -                 |                     | \$ -                |
| 947-0022  | Brown's Creek - Buffer and Stream Restoration               | \$ 83,845.88                                  | \$ 320,706        | \$ -                | \$ 404,551           | \$ 30,714           | \$ 373,837          |
| 947-0023  | Brown's Creek - Golf Course Reuse - Oak Glen                | \$ -  |                   | \$ 6,300            | \$ 6,300             |                     | \$ 6,300            |
| 947-0025  | Brown's Creek - Golf Course Reuse - SCC                     | \$ 44,000.00                                  |                   | \$ (44,000)         | \$ -                 |                     | \$ -                |
| 948-0000  | CIP Maintenance   | \$ 18,500.00                                  |                   | \$ 99,100           | \$ 117,600           | \$ 79,966           | \$ 37,634           |
| 950-0001  | South School Curly Leaf Treatment                           |   |                   | \$ 8,000            | \$ 8,000             |                     | \$ 8,000            |
| 950-0002  | Lynch Lake Fish/Veg Management                              | \$ 466.00                                     |                   | \$ 4,500            | \$ 4,966             | \$ 4,966            | \$ -                |
| 951-0001  | Woodpile Lake Management Plan Implementation                | \$ 10,000.00                                  |                   | \$ -                | \$ 10,000            |                     | \$ 10,000           |
| 953-0000  | Fen Management Plan Implementation                          | \$ (100.00)                                   |                   | \$ 4,100            | \$ 4,000             | \$ 4,000            | \$ -                |
| 956-0000  | Bass East & West Management Plan                            | \$ -  |                   | \$ -                | \$ -                 |                     | \$ -                |
| 957-0000  | Weather Station   | \$ -  |                   | \$ 3,700            | \$ 3,700             | \$ 3,622            | \$ 78               |
| 959-0002  | Resource Assessment - Diversion Tribs - Head cut Repairs    | \$ 125,000.00                                 |                   | \$ (65,000)         | \$ 60,000            |                     | \$ 60,000           |
| 959-0003  | Resource Assessment - Brown's Creek Gorge Bluff             | \$ 1,797.50                                   |                   | \$ -                | \$ 1,798             | \$ 1,798            | \$ -                |
| 960-0000  | St Croix Phosphorus Reduction                               | \$ 10,000.00                                  |                   | \$ -                | \$ 10,000            |                     | \$ 10,000           |
| 961-0000  | Mendel Wetland Restoration Feasibility                      | \$ 29,952.87                                  |                   | \$ 6,000            | \$ 35,953            | \$ 3,985            | \$ 31,968           |
| 962-0000  | District-Wide Pond Management Planning/Implementation       | \$ 24,156.75                                  |                   | \$ 10,500           | \$ 34,657            | \$ 24,157           | \$ 10,500           |
| 963-0000  | District-Wide Vegetation Surveys                            | \$ 10,000.00                                  |                   | \$ -                | \$ 10,000            |                     | \$ 10,000           |
| 964-0000  | District-Wide Chloride Source Assessment                    |   |                   | \$ 2,500            | \$ 2,500             |                     | \$ 2,500            |
| <b>TOTAL MANAGEMENT PLAN PROJECT EXPENSES:</b>          |   | <b>\$ 1,162,972.42</b>                        | <b>\$ 325,706</b> | <b>\$ 991,050</b>   | <b>\$ 2,479,728</b>  | <b>\$ 867,076</b>   | <b>\$ 1,612,652</b> |
| <b>TOTAL, OPERATING EXP. &amp; MGMT. PLAN PROJECTS:</b> |   | <b>\$ 1,230,373.90</b>                        | <b>\$ 325,706</b> | <b>\$ 1,150,415</b> | <b>\$ 2,706,494</b>  | <b>\$ 1,008,886</b> | <b>\$ 1,697,609</b> |



**BROWN'S CREEK WATERSHED DISTRICT**  
 4/12/2023  
 CURRENT ITEMS PAYABLE-PAGE 1 of 2

|                | YES   | NO    | ABSTAIN | ABSENT |
|----------------|-------|-------|---------|--------|
| <b>ECKLES</b>  | _____ | _____ | _____   | _____  |
| <b>JOHNSON</b> | _____ | _____ | _____   | _____  |
| <b>LEROUX</b>  | _____ | _____ | _____   | _____  |
| <b>WIRTH</b>   | _____ | _____ | _____   | _____  |

**VENDOR**

Emmons & Olivier Resources, Invoices March 2023

|   | ACCOUNT # | ITEMS       | TOTAL | CK NO |
|---|-----------|-------------|-------|-------|
| Inv. 41-0000-208 Retainer                     | 300-4500  | \$ 7,078.50 |       |       |
| Inv. 41-0000-208 Retainer                     | 200-4500  | \$ 2,359.50 |       |       |
| Inv. 41-0001-211 Permits 2000-2007            | 300-4703  | \$ 4,955.06 |       |       |
| Inv. 41-0307-73 Permits 2017                  |           |             |       |       |
| Permitting #17-01 Grant Holdings Subd         | 300-4703  | \$ 103.86   |       |       |
| Inv. 41-0330-62 Permits 2018                  |           |             |       |       |
| Permitting #18-06 Nottingham Village          | 300-4703  | \$ 1,081.61 |       |       |
| Inv. 41-0365-36 Permits 2020                  |           |             |       |       |
| Permitting #20-03 TC_Orthopedics              | 300-4703  | \$ 621.75   |       |       |
| Inv. 41-0384-24 Permits 2021                  |           |             |       |       |
| Permitting #21-13 Marylane Gateway            | 300-4703  | \$ 29.25    |       |       |
| Permitting #21-35 WOS Lot 104                 | 300-4703  | \$ 87.11    |       |       |
| Permitting #21-36 WOS Lot 110                 | 300-4703  | \$ 87.11    |       |       |
| Inv. 41-0402-14 Permits 2022                  |           |             |       |       |
| Permitting #22-11 WOS Lot 106                 | 300-4703  | \$ 184.61   |       |       |
| Permitting #22-18 Stillwater Oaks             | 300-4703  | \$ 1,425.25 |       |       |
| Permitting #22-21 Tending Green               | 300-4703  | \$ 53.61    |       |       |
| Permitting #22-24 WOS Lot 109                 | 300-4703  | \$ 53.61    |       |       |
| Permitting #22-26 Tending Green               | 300-4703  | \$ 53.61    |       |       |
| Inv. 41-0420-3 Permits 2023                   |           |             |       |       |
| Permitting #23-01 CR 61                       | 300-4703  | \$ 771.75   |       |       |
| Permitting #23-02 WOS Lot 114                 | 300-4703  | \$ 1,600.25 |       |       |
| Permitting #23-03 Boutwell Farm Lot 1         | 300-4703  | \$ 73.50    |       |       |
| Permitting #23-04 Westridge B1L4              | 300-4703  | \$ 73.50    |       |       |
| Permitting #23-05 Rocket Carwash              | 300-4703  | \$ 5,768.75 |       |       |
| Permitting #23-06 2023 Street Improvements    | 300-4703  | \$ 877.50   |       |       |
| Permitting #23-07 WOS Lot 118                 | 300-4703  | \$ 643.25   |       |       |
| Permitting #23-08 72nd Street                 | 300-4703  | \$ 562.25   |       |       |
| Inv. 41-0421-3 IESF OM 2023                   | 948-4500  | \$ 2,818.89 |       |       |
| Inv. 41-0426-1 Rare Plant Survey- Lynch Lake  | 950-0002  | \$ 363.75   |       |       |
| Inv. 41-0400-11 District-wide Pond Management | 962-0000  | \$ 3,721.98 |       |       |
| Inv. 41-0412-6 2022 GW Elevations             | 942-0004  | \$ 630.00   |       |       |
| Inv. 41-0424-1 BCWD 2022 Weather Station      | 957-4500  | \$ 758.83   |       |       |
| Inv. 41-0418-4 Brown's Ck Pk Restoration      | 947-0022  | \$ 8,086.87 |       |       |
| Inv. 41-0205-69 CIP Operation and Maintenance | 948-4500  | \$ 43.25    |       |       |

|                               |  |          |              |           |                  |
|-------------------------------|--|----------|--------------|-----------|------------------|
| EOR (Cont.)                   | Inv. 41-0391-18 Millbrook HOA Restoration                | 947-0022 | \$ 99.00     |           |                  |
|                               | Inv. 41-0417-5 THPP Infiltration Trench Evaluation       | 903-0001 | \$ 2,129.25  | \$        | 47,197.01        |
| Washington Conservation Dis   | Inv. 5960 February 2023- Water Monitoring                |          |              |           |                  |
|                               | Baseline Water Monitoring- labor                         | 300-4710 | \$ 10,133.33 |           |                  |
|                               | Baseline Water Monitoring- equipment                     | 300-4640 | \$ 51.46     |           |                  |
|                               | Inv. 5970 February 2023- BMP Program                     | 914-0000 | \$ 1,146.50  |           |                  |
|                               | Inv. 5982 1st Quarter 2023 Educator - EMWREP             | 300-4810 | \$ 5,120.33  | \$        | 16,451.62        |
| Smith Partners                | March 2023 Invoices                                      |          |              |           |                  |
|                               | Inv. 43926 Retainer - Meetings, Preparation              | 200-4410 | \$ 2,072.10  |           |                  |
|                               | Inv. 43927 General Legal Services                        | 300-4410 | \$ 565.40    |           |                  |
|                               | Inv. 43928 Contracts                                     | 300-4410 | \$ 134.50    |           |                  |
|                               | Inv. 43929 Permits                                       | 300-4703 | \$ 243.45    | \$        | 3,015.45         |
| Xcel Energy                   | Inv. 821355184- Iron Enhanced Sand Filter pump operation | 948-4500 | \$ 38.06     | \$        | 38.06            |
| Dave McCord                   | Inv. 3912 February 2023 Accounting Services              | 200-4330 | \$ 380.00    | \$        | 380.00           |
| GovOffice                     | Inv 4317506 Gov Office Website 2023                      | 910-0000 | \$ 630.00    | \$        | 630.00           |
| Heritage Embroidery           | Inv. 52778 BCWD Apparel Order                            | 910-0000 | \$ 183.00    | \$        | 183.00           |
| Abdo                          | Inv. 468655 2022 Audit                                   | 200-4331 | \$ 7,500.00  | \$        | 7,500.00         |
| Manager Wirth                 | Quarter I 2023 Per Diem                                  | 200-4000 | \$ 300.00    | \$        | 300.00           |
| Manager Johnson               | Quarter I 2023 Per Diem                                  | 200-4000 | \$ 400.00    | \$        | 400.00           |
| Manager Eckles                | Quarter I 2023 Per Diem                                  | 200-4000 | \$ 400.00    | \$        | 400.00           |
| Manager LeRoux                | Quarter I 2023 Per Diem                                  | 200-4000 | \$ 300.00    | \$        | 300.00           |
| <b>Total Amount Disbursed</b> |  |          |              | <b>\$</b> | <b>76,795.14</b> |

**BROWN'S CREEK WATERSHED DISTRICT**

4/12/2023

MONTHLY ITEMS DEPOSITED - Page 1 of 1

| <b>VENDOR</b>                  | <b>INVOICE/DESCRIPTION</b>                     | <b>ACCOUNT #</b> | <b>CK NO</b> | <b>DEPOSIT DATE</b> | <b>TOTAL</b>       |
|--------------------------------|--|------------------|--------------|---------------------|--------------------|
| Greenhalo Builds, LLC          | Permit Fee #23-04 Westridge B1L4 (986 Creeksid | 300-4703         | 5130         | 3/8/2023            | \$ 1,000.00        |
| Red Stone Builders             | Permit Fee #23-07 7239 Lone Oak Trail (WOS L1  | 300-4703         | 11228        | 3/21/2023           | \$ 1,250.00        |
| Metropolitan Council           | 2020-2021 WOMP Grant Final Payment             | 100-3601         | 2040289      | 3/29/2023           | \$ 1,000.00        |
| Royal Credit Union             | CD interest                                    |                  |              |                     |                    |
|                                |  | 2217 100-3700    | --           | 3/31/2023           | \$ 332.71          |
|                                |  | 2225 100-3700    | --           | 3/31/2023           | \$ 162.84          |
|                                |  | 2233 100-3700    | --           | 3/31/2023           | \$ 162.84          |
| <b>TOTAL AMOUNT DEPOSITED:</b> |  |                  |              |                     | <b>\$ 3,908.39</b> |

| <b>Brown's Creek Watershed District</b> |                                 |                |
|---|---------------------------------|----------------|
| Treasurer's Report                      |                                 |                |
| 12-Apr-23                               |                                 |                |
|   |                                 |                |
|   |                                 |                |
|   | Checking balance (9903)         | \$709,968.88   |
|   |                                 |                |
|   | Money Market balance (6671) :   | \$2,447.89     |
|   |                                 |                |
|   | Permit balance (6614) :         | \$400,853.23   |
|   |                                 |                |
|   | Certificate of Deposit balance: | \$204,879.62   |
|   |                                 |                |
|   | Total :                         | \$1,318,149.62 |
|   |                                 |                |
|   |                                 |                |
|   | Accounts payable:               | \$76,797.14    |
|   |                                 |                |
|   | Unrecorded deposits:            | \$5,158.39     |
|   |                                 |                |
|   |                                 |                |
|   | Total balance :                 | \$1,246,510.87 |



*Lighting the path forward*

# Brown's Creek Watershed District

## 2022 Financial Statement Audit



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# Introduction

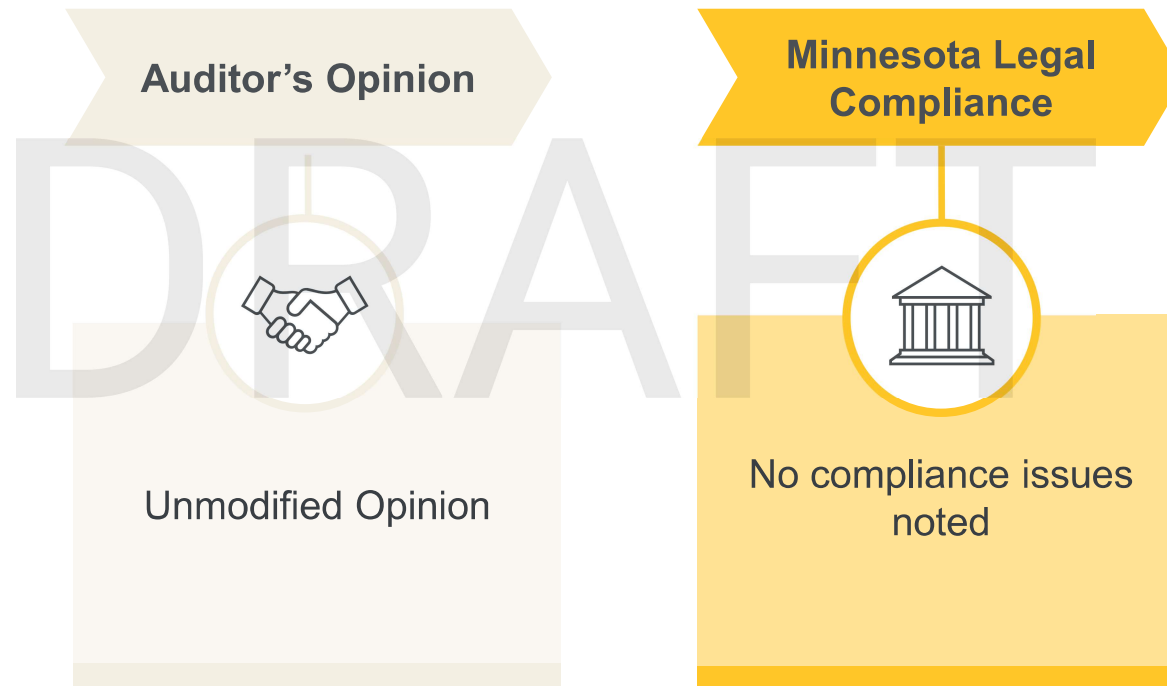
- Audit Opinion and Responsibility
- General Fund Results
- Management Planning Fund Results

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# Audit Results

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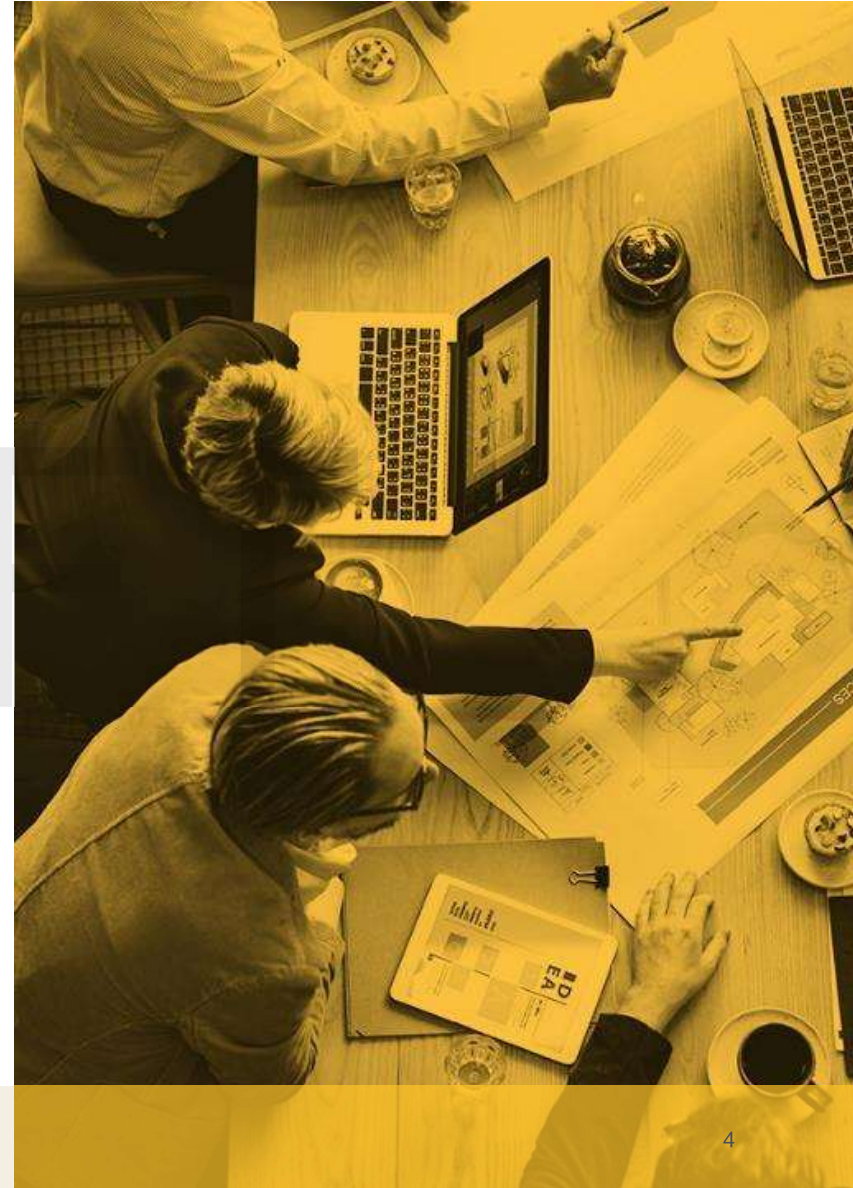


# Audit Results

## 2022 Audit Findings

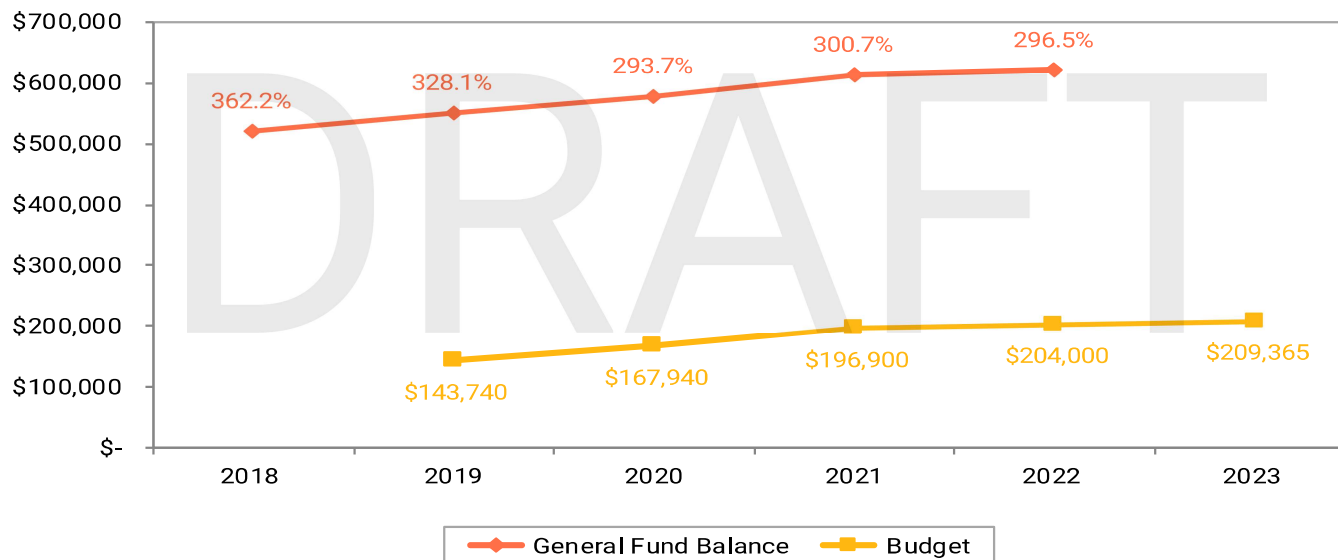
- Preparation of Financial Statements
  - Internal Control Finding
- Material Audit Adjustment
  - Internal Control Finding

Abdo





# General Fund - Fund Balances – Compared to Future Year Budget



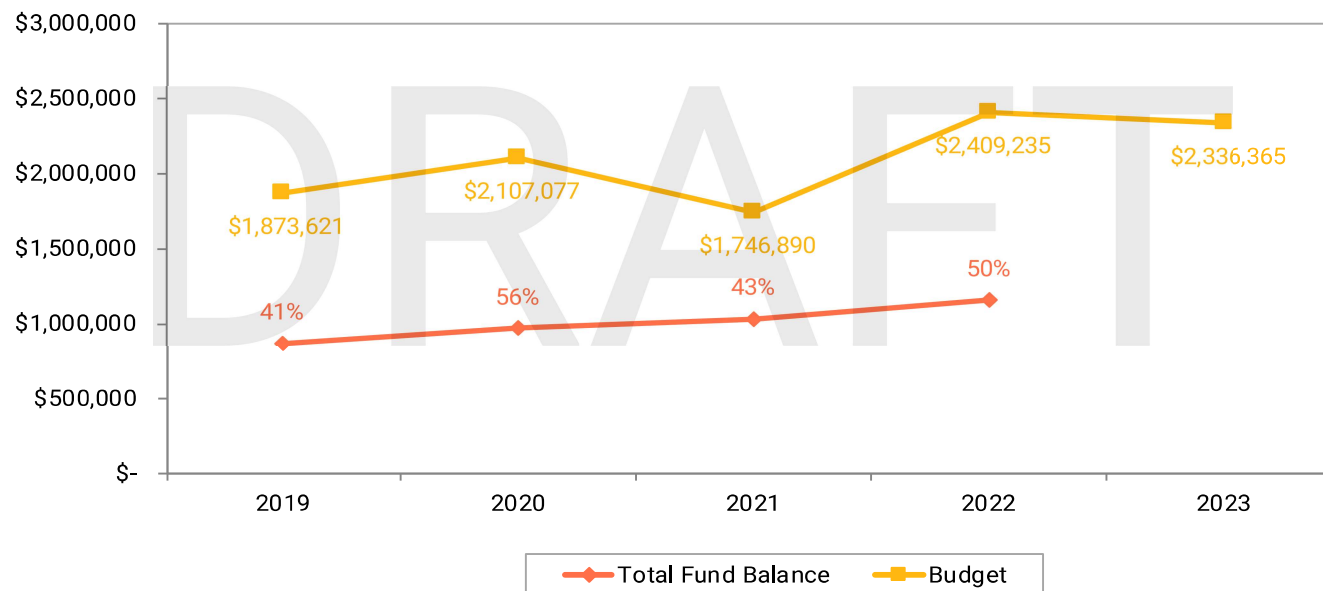
# General Fund Budget to Actual

|                             | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget |
|-----------------------------|------------------------------|-------------------|-------------------------------|
| Revenues                    | \$ 152,900                   | \$ 153,862        | \$ 962                        |
| Expenditures                | 213,852                      | 146,450           | 67,402                        |
| Net Change in Fund Balances | (60,952)                     | 7,412             | 68,364                        |
| Fund Balances, January 1    | 613,445                      | 613,445           | -                             |
| Fund Balances, December 31  | <u>\$ 552,493</u>            | <u>\$ 620,857</u> | <u>\$ 68,364</u>              |

# Management Planning Fund Budget to Actual

|                             | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget |
|-----------------------------|------------------------------|-------------------|-------------------------------|
| Revenues                    | \$ 1,116,567                 | \$ 1,248,070      | \$ 131,503                    |
| Expenditures                | 2,195,383                    | 1,133,230         | 1,062,153                     |
| Net Change in Fund Balances | (1,078,816)                  | 114,840           | 1,193,656                     |
| Fund Balances, January 1    | 422,149                      | 422,149           | -                             |
| Fund Balances, December 31  | <u>\$ (656,667)</u>          | <u>\$ 536,989</u> | <u>\$ 1,193,656</u>           |

# Total Fund Balances - Compared to Total Future Year Budget



# Your Abdo Team



Andy Berg, CPA  
Partner

[andrew.berg@abdosolutions.com](mailto:andrew.berg@abdosolutions.com)



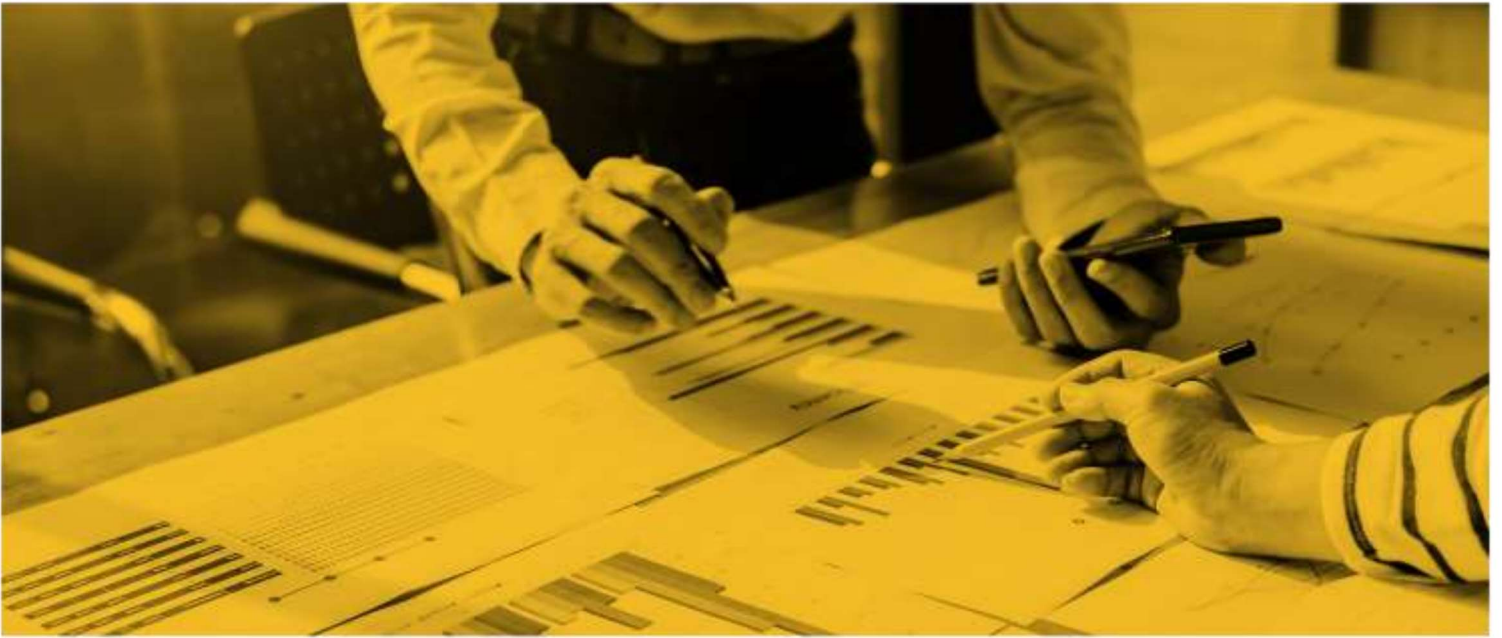
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Manager

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Mathato Makhaye  
Senior Associate

[mathato.makhayel@abdosolutions.com](mailto:mathato.makhayel@abdosolutions.com)



# Annual Financial Report

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## Brown's Creek Watershed District

Stillwater, Minnesota

For the year ended December 31, 2022



*Lighting the path forward*  
BCWD Board Packet 4-12-2023  
Page 38

### *Edina Office*

5201 Eden Avenue, Ste 250  
Edina, MN 55436  
P 952.835.9090

### *Mankato Office*

100 Warren Street, Ste 600  
Mankato, MN 56001  
P 507.625.2727

### *Scottsdale Office*

14500 N Northsight Blvd, Ste 233  
Scottsdale, AZ 85260  
P 480.864.5579

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Brown's Creek Watershed District  
 Stillwater, Minnesota  
 Annual Financial Report  
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 For the Year Ended December 31, 2022

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INTRODUCTORY SECTION  
BROWN'S CREEK WATERSHED DISTRICT  
STILLWATER, MINNESOTA

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FOR THE YEAR ENDED  
DECEMBER 31, 2022

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Brown's Creek Watershed District  
Stillwater, Minnesota  
Board of Managers and Appointed Officials  
For the Year Ended December 31, 2022

**MANAGERS**

| <u>Name</u>    | <u>Title</u>   |
|----------------|----------------|
| Klayton Eckles | President      |
| Celia Wirth    | Vice President |
| Charles LeRoux | Secretary      |
| Gerald Johnson | Treasurer      |
| Rob McKim      | Manager        |

**STAFF**

|            |               |
|------------|---------------|
| Karen Kill | Administrator |
|------------|---------------|

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FINANCIAL SECTION

BROWN'S CREEK WATERSHED DISTRICT  
STILLWATER, MINNESOTA

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FOR THE YEAR ENDED  
DECEMBER 31, 2022

## **INDEPENDENT AUDITOR'S REPORT**

Board of Managers  
Brown's Creek Watershed District  
Stillwater, Minnesota

### **Report on the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Brown's Creek Watershed District, Minnesota (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of December 31, 2022 and the respective changes in financial position and the budgetary comparison for the General fund and the Management Planning fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

#### **Other Matters**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 15 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***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Abdo**  
Minneapolis, Minnesota  
NEED DATE





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## Management's Discussion and Analysis

As management of the Brown's Creek Watershed District (the District), Stillwater, Minnesota, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the financial statements, which follow this section.

### Financial Highlights

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by as shown in the summary of net position on the following pages. The unrestricted amount of net position may be used to meet the District's ongoing obligations to citizens and creditors.
- The District's total net position decreased as shown in the summary of changes in net assets table on the following pages. The decrease was due to a prior period adjustments which is described in Note 5.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,157,846, an increase of \$122,252 from the prior year. This increase in fund balance is mainly due to less expenditures than budgeted because many items were budgeted to reflect future projects.
- The ending General fund balance is \$620,857 all of which is unassigned and is 296.5 percent of the 2023 budgeted expenditures.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District’s basic financial statements. The District’s basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplemental information in addition to the basic financial statements themselves.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements and schedules that further explains and supports the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and relate to one another.

**Figure 1  
Required Components of the  
District’s Annual Financial Report**

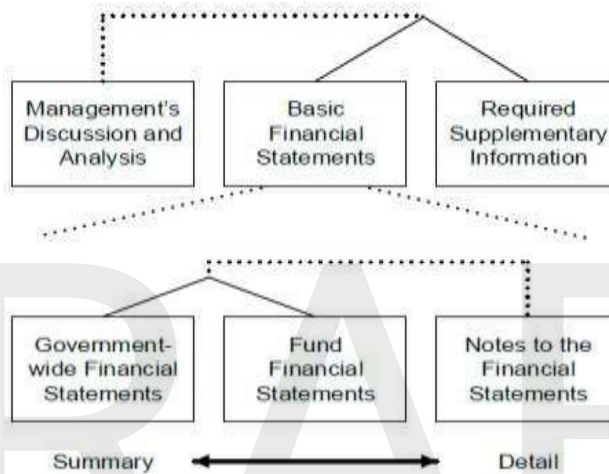


Figure 2 summarizes the major features of the District’s financial statements, including the portion of the District they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

**Figure 2  
Major Features of the Government-wide and Fund Financial Statements**

|  | Fund Financial Statements  |  |
|--|--|--|
|  | Government-wide Statements   | Governmental Funds   |
| Scope  | Entire District  | The activities of the District   |
| Required financial statements                              | <ul style="list-style-type: none"> <li>Statement of Net Position</li> <li>Statement of Activities</li> </ul> | <ul style="list-style-type: none"> <li>Balance Sheet</li> <li>Statement of Revenues, Expenditures, and Changes in Fund Balances</li> </ul>   |
| Accounting basis and measurement focus                     | Accrual accounting and economic resources focus  | Modified accrual accounting and current financial resources focus  |
| Type of asset/liability information                        | All assets and liabilities, both financial and capital, and short-term and long-term                         | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included  |
| Type of deferred outflows/inflows of resources information | All deferred outflows/inflows of resources, regardless of when cash is received or paid                      | Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included                  |
| Type of in flow/out flow information                       | All revenues and expenses during year, regardless of when cash is received or paid                           | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter |

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., grants and earned but unused vacation and sick leave).

The governmental activities of the District include general government and program costs.

The government-wide financial statements start on page 24 of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District currently maintains two governmental funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheets and the governmental fund statements of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District adopts an annual appropriated budget for its General fund and Management Planning fund. A budgetary comparison statement has been provided for the General fund and Management Planning fund to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 28 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 35 of this report.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$1,793,566 at the close of the most recent fiscal year.

The largest portions of the District's net position are unrestricted and available to meet the ongoing needs of the District. 35 percent of the District's net position reflects its investment in capital assets (e.g., land, land improvements, and permanent easements). These assets are not available for future spending.

### Brown's Creek Watershed District's Summary of Net Position

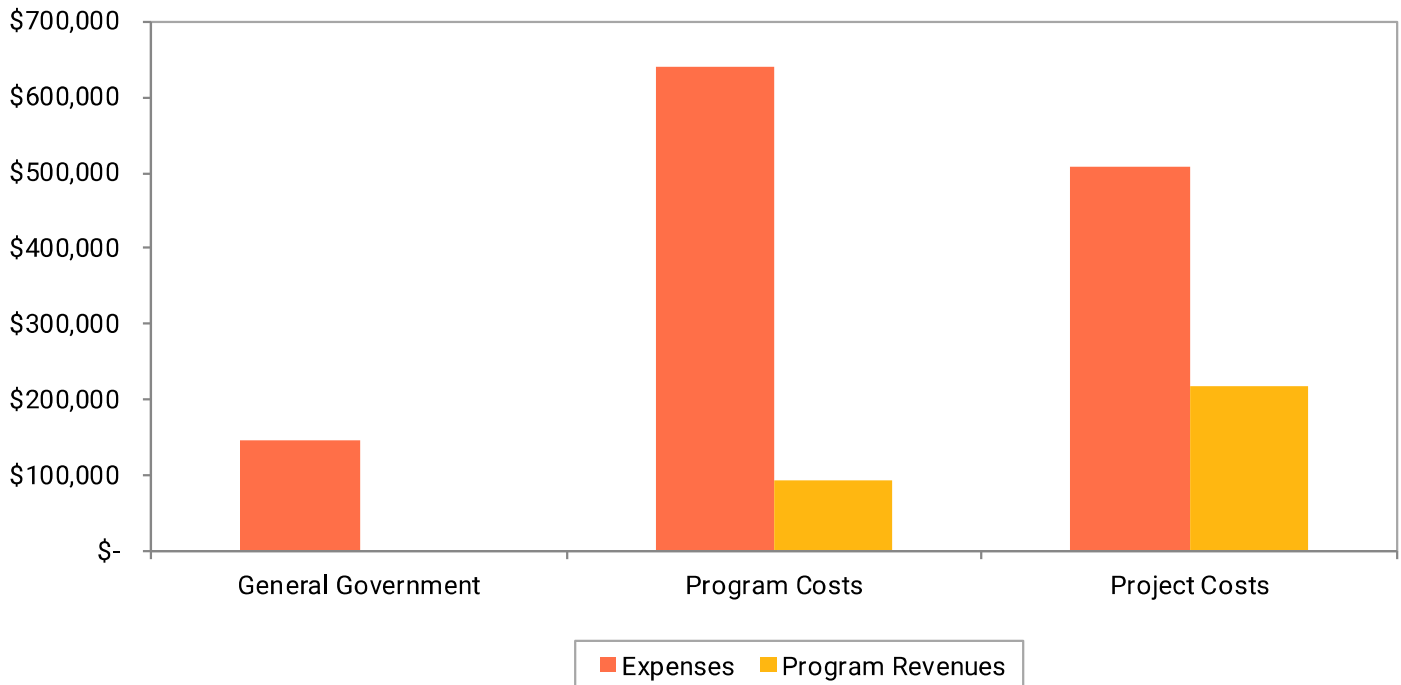
|   | December 31,        |                     | Increase<br>(Decrease) |
|---|---------------------|---------------------|------------------------|
|   | 2022                | 2021                |                        |
| <b>Assets</b>                             |                     |                     |                        |
| Current                                   | \$ 1,848,551        | \$ 1,668,586        | \$ 179,965             |
| Capital                                   | 628,423             | 866,122             | (237,699)              |
| <b>Total Assets</b>                       | <u>2,476,974</u>    | <u>2,534,708</u>    | <u>(57,734)</u>        |
| <b>Liabilities</b>                        |                     |                     |                        |
| Current                                   | <u>683,408</u>      | <u>624,237</u>      | <u>59,171</u>          |
| <b>Net Position</b>                       |                     |                     |                        |
| Investment in capital assets              | 628,423             | 866,122             | (237,699)              |
| Unrestricted                              | <u>1,165,143</u>    | <u>1,044,349</u>    | <u>120,794</u>         |
| <b>Total Net Position</b>                 | <u>\$ 1,793,566</u> | <u>\$ 1,910,471</u> | <u>\$ (116,905)</u>    |
| <b>Net Position as a Percent of Total</b> |                     |                     |                        |
| Net investment in capital assets          | 35 %                | 45                  |                        |
| Unrestricted                              | <u>65</u>           | <u>55</u>           |                        |
|   | <u>100.0 %</u>      | <u>100.0 %</u>      |                        |

## Brown's Creek Watershed District's Changes in Net Position

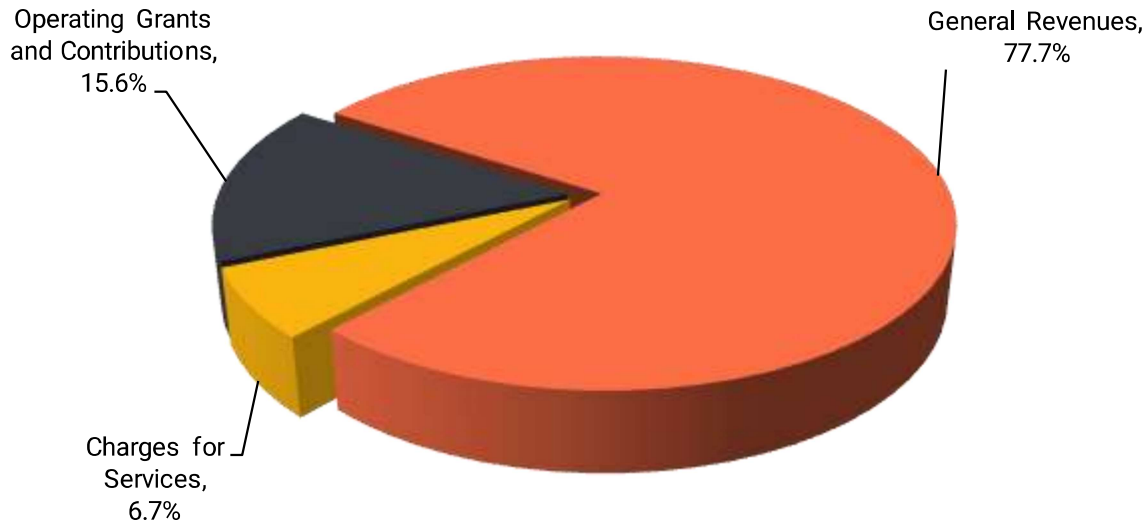
**Governmental Activities.** Governmental activities decrease the District's net position due to a prior period adjustment which is described in Note 5.

|                                      | December 31,        |                     | Increase<br>(Decrease) |
|--------------------------------------|---------------------|---------------------|------------------------|
|                                      | 2022                | 2021                |                        |
| Revenues                             |                     |                     |                        |
| Program                              |                     |                     |                        |
| Charges for services                 | \$ 93,938           | \$ 98,074           | \$ (4,136)             |
| Operating grants and contributions   | 217,776             | 43,969              | 173,807                |
| General                              |                     |                     |                        |
| Property taxes                       | 1,087,914           | 1,129,788           | (41,874)               |
| Unrestricted investment earnings     | 846                 | 224                 | 622                    |
| Total Revenues                       | <u>1,400,474</u>    | <u>1,272,055</u>    | <u>128,419</u>         |
| Expenses                             |                     |                     |                        |
| General government                   | 146,450             | 137,280             | 9,170                  |
| Program costs                        | 638,944             | 637,010             | 1,934                  |
| Project costs                        | 507,280             | 460,949             | 46,331                 |
| Total Expenses                       | <u>1,292,674</u>    | <u>1,235,239</u>    | <u>57,435</u>          |
| Change in Net Position               | 107,800             | 36,816              | 70,984                 |
| Net Position, January 1              | 1,910,471           | 1,873,655           | 36,816                 |
| Prior Period Adjustment (See Note 5) | <u>(224,705)</u>    | <u>-</u>            | <u>(224,705)</u>       |
| Net Position, December 31            | <u>\$ 1,793,566</u> | <u>\$ 1,910,471</u> | <u>\$ (116,905)</u>    |

The following graph depicts various governmental activities and shows the revenue and expenses directly related to those activities.



## Revenues by Source - Governmental Activities



### Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,157,846, an increase of \$122,252 in comparison with the prior year. Approximately 54 percent of this total amount, \$620,857 constitutes *unassigned fund balance*, which is available for spending at the District's discretion. The remainder of fund balance, \$536,989, is committed for water resources management plan.

The General fund is the chief operating fund of the District. At the end of the current year, the fund balance of the General fund was \$620,857. As a measure of the General fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 424 percent of 2022 actual expenditures and 296 percent of 2023 budgeted expenditures. The General fund balance increased by \$7,412 during the current fiscal year.

The fund balance of the Management Planning fund at year end was \$536,989 which is an increase of \$114,840 from the prior year. This was due to expenditures being well below budget because many future projects are budgeted for, but still in the planning stage.

### General Fund Budgetary Highlights

The District's General fund budget was not amended during the year. The actual results were more favorable than those projected by the 2022 budget. Revenues were over budget by \$962. Expenditures were under budget by \$67,402.

### Management Planning Fund Budgetary Highlights

The District's Management Planning fund budget was not amended during the year. The actual results were more favorable than those projected by the 2022 budget. Revenues were over budget by \$278,693, which can be attributed to grant revenue being over budget. Expenditures were substantially lower than budgeted which is mostly due to the timing of projects.

## Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2022 amounts to \$628,423 (net of accumulated depreciation). This investment in capital assets includes land, easements, and land improvements.

Additional information on the District's capital assets can be found in Note 3B on page 41 of this report.

### Brown's Creek Watershed District's Capital Assets (Net of Depreciation)

|                              | December 31,      |                   | Increase<br>(Decrease) |
|------------------------------|-------------------|-------------------|------------------------|
|                              | 2022              | 2021              |                        |
| Land and Permanent Easements | \$ 316,555        | \$ 316,555        | \$ -                   |
| Land Improvements            | 311,868           | 549,567           | (237,699)              |
| Total                        | <u>\$ 628,423</u> | <u>\$ 866,122</u> | <u>\$ (237,699)</u>    |

## Economic Factors and Next Year's Budgets

The District goes through a multi-stage process to develop its annual budget.

- Staff reviews the ten-year Watershed Management Plan Implementation Plan and all completed water resource implementation plans for proposed activities.
- Staff contacts all municipalities and agencies to discuss potential cooperative projects and stakeholder priorities.
- Board meets as many times as necessary for a budget workshop to assess the previous year's work plan and consider projected projects and programs. The Board met July 28, 2022 to develop an initial 2023 budget.
- Board holds a public hearing to receive public comment on the proposed draft levy and budget. For the 2023 budget, the public hearing was held September 14, 2022.
- Board certifies initial levy to the County in September.
- The budget is presented to the County Commissioners in a public workshop.
- Between September through December, Board reviews projects and programs. The Board determines if the final budget and levy can be reduced at the regular December Board meeting.
- Prior to final certification, the Board of Managers took any additional public comment on the 2023 Budget and Levy on December 14, 2022 at the regular meeting.
- Final levy is certified in December.

For the 2023 budget, the District will continue implementing the 2017 - 2026 watershed management plan.

## Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Karen Kill, Administrator, Brown's Creek Watershed District, 455 Hayward Ave North, Oakdale, MN 55128.



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GOVERNMENT-WIDE FINANCIAL STATEMENTS

BROWN'S CREEK WATERSHED DISTRICT  
STILLWATER, MINNESOTA

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FOR THE YEAR ENDED  
DECEMBER 31, 2022

Brown's Creek Watershed District  
 Stillwater, Minnesota  
 Statement of Net Position  
 December 31, 2022

|   | Governmental<br>Activities |
|---|----------------------------|
| <b>Assets</b>                                       |                            |
| Cash and temporary investments                      | \$ 1,709,572               |
| Receivables   |                            |
| Accounts  | 80,610                     |
| Taxes   | 17,489                     |
| Due from other governments                          | 40,880                     |
| Capital assets                                      |                            |
| Nondepreciable assets                               | 316,555                    |
| Depreciable assets, net of accumulated depreciation | 311,868                    |
| <b>Total Assets</b>                                 | <b>2,476,974</b>           |
| <b>Liabilities</b>                                  |                            |
| Accounts payable                                    | 58,450                     |
| Due to other governments                            | 149,685                    |
| Deposits payable                                    | 400,853                    |
| Unearned revenue                                    | 74,420                     |
| <b>Total Liabilities</b>                            | <b>683,408</b>             |
| <b>Net Position</b>                                 |                            |
| Investment in capital assets                        | 628,423                    |
| Unrestricted  | 1,165,143                  |
| <b>Total Net Position</b>                           | <b>\$ 1,793,566</b>        |

The notes to the financial statements are an integral part of this statement.

Brown's Creek Watershed District  
 Stillwater, Minnesota  
 Statement of Activities  
 For the Year Ended December 31, 2022

| Functions/Programs               | Expenses     | Program Revenues           |  |  | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |
|----------------------------------|--------------|----------------------------|--|--|--|
|                                  |              | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                                 |
| Governmental Activities          |              |                            |  |  |  |
| General government               | \$ 146,450   | \$ -                       | \$ -                                     | \$ -                                   | \$ (146,450)   |
| Program costs                    | 638,944      | 93,938                     | -  | -                                      | (545,006)  |
| Project costs                    | 507,280      | -                          | 217,776                                  | -                                      | (289,504)  |
| <br>Total                        | \$ 1,292,674 | \$ 93,938                  | \$ 217,776                               | \$ -                                   | \$ (980,960)   |
| <br>General Revenues             |              |                            |  |  |  |
| Property taxes                   |              |                            |  |  | 1,087,914  |
| Unrestricted investment earnings |              |                            |  |  | 846  |
| Total General Revenues           |              |                            |  |  | 1,088,760  |
| Change in Net Position           |              |                            |  |  | 107,800  |
| Net Position, January 1          |              |                            |  |  | 1,910,471  |
| Prior Period Adjustment (Note 5) |              |                            |  |  | (224,705)  |
| Net Position, December 31        |              |                            |  |  | \$ 1,793,566   |

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The notes to the financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS  
BROWN'S CREEK WATERSHED DISTRICT  
STILLWATER, MINNESOTA

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FOR THE YEAR ENDED  
DECEMBER 31, 2022

Brown's Creek Watershed District  
 Stillwater, Minnesota  
 Balance Sheet  
 Governmental Funds  
 December 31, 2022

|  | General           | Management<br>Planning | Total<br>Governmental<br>Funds |
|--|-------------------|------------------------|--------------------------------|
| <b>Assets</b>  |                   |                        |                                |
| Cash and temporary investments   | \$ 679,307        | \$ 1,030,265           | \$ 1,709,572                   |
| Receivables  |                   |                        |                                |
| Accounts   | -                 | 80,610                 | 80,610                         |
| Taxes  | -                 | 17,489                 | 17,489                         |
| Due from other governments   | -                 | 40,880                 | 40,880                         |
|  | <u>\$ 679,307</u> | <u>\$ 1,169,244</u>    | <u>\$ 1,848,551</u>            |
| <b>Liabilities</b>   |                   |                        |                                |
| Accounts payable   | \$ 58,450         | \$ -                   | \$ 58,450                      |
| Due to other governments   | -                 | 149,685                | 149,685                        |
| Deposits payable   | -                 | 400,853                | 400,853                        |
| Unearned revenue   | -                 | 74,420                 | 74,420                         |
| <b>Total Liabilities</b>   | <u>58,450</u>     | <u>624,958</u>         | <u>683,408</u>                 |
| Deferred Inflows of Resources  |                   |                        |                                |
| Unavailable revenue - taxes  | -                 | 7,297                  | 7,297                          |
| <b>Fund Balances</b>   |                   |                        |                                |
| Committed  |                   |                        |                                |
| Water resources management plan  | -                 | 536,989                | 536,989                        |
| Unassigned   | 620,857           | -                      | 620,857                        |
| <b>Total Fund Balances</b>   | <u>620,857</u>    | <u>536,989</u>         | <u>1,157,846</u>               |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources and Fund Balance</b> | <u>\$ 679,307</u> | <u>\$ 1,169,244</u>    | <u>\$ 1,848,551</u>            |

The notes to the financial statements are an integral part of this statement.

Brown's Creek Watershed District  
 Stillwater, Minnesota  
 Reconciliation of the Balance Sheet  
 to the Statement of Net Position  
 Governmental Funds  
 December 31, 2022

Amounts reported for the governmental activities in the statement of net position are different because

|  |                            |
|--|----------------------------|
| Total Fund Balances - Governmental   | \$ 1,157,846               |
| Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. |                            |
| Cost of capital assets   | 641,417                    |
| Less accumulated depreciation  | (12,994)                   |
| Some receivables are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.   |                            |
| Delinquent taxes receivable  | <u>7,297</u>               |
| Total Net Position - Governmental Activities   | <u><u>\$ 1,793,566</u></u> |

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The notes to the financial statements are an integral part of this statement.



Brown's Creek Watershed District  
 Stillwater, Minnesota  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended December 31, 2022

|                                  | General           | Management<br>Planning | Total<br>Governmental<br>Funds |
|----------------------------------|-------------------|------------------------|--------------------------------|
| Revenues                         |                   |                        |                                |
| Property taxes                   | \$ 152,900        | \$ 935,709             | \$ 1,088,609                   |
| Intergovernmental                |                   |                        |                                |
| Market value agricultural credit | 116               | 647                    | 763                            |
| Grants                           | -                 | 217,776                | 217,776                        |
| Permit fees                      | -                 | 93,938                 | 93,938                         |
| Miscellaneous                    | 846               | -                      | 846                            |
| Total Revenues                   | <u>153,862</u>    | <u>1,248,070</u>       | <u>1,401,932</u>               |
| Expenditures                     |                   |                        |                                |
| Current                          |                   |                        |                                |
| General government               | 146,450           | -                      | 146,450                        |
| Program costs                    | -                 | 638,944                | 638,944                        |
| Project costs                    | -                 | 494,286                | 494,286                        |
| Total Expenditures               | <u>146,450</u>    | <u>1,133,230</u>       | <u>1,279,680</u>               |
| Net Change in Fund Balances      | 7,412             | 114,840                | 122,252                        |
| Fund Balances, January 1         | <u>613,445</u>    | <u>422,149</u>         | <u>1,035,594</u>               |
| Fund Balances, December 31       | <u>\$ 620,857</u> | <u>\$ 536,989</u>      | <u>\$ 1,157,846</u>            |

The notes to the financial statements are an integral part of this statement.

Brown's Creek Watershed District  
 Stillwater, Minnesota  
 Reconciliation of the Statement of  
 Revenues, Expenditures and Changes in Fund Balances  
 to the Statement of Activities  
 Governmental Funds  
 For the Year Ended December 31, 2022

Amounts reported for governmental activities in the statement of activities are different because

|   |                          |
|---|--------------------------|
| Total Net Change in Fund Balances - Governmental Funds  | \$ 122,252               |
| <p>Capital outlays are reported in governmental funds as expenditures. However in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.</p>                 |                          |
| Depreciation expense  | (12,994)                 |
| <p>Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting, certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.</p> |                          |
| Property taxes  | <u>(1,458)</u>           |
| Change in Net Position - Governmental Activities  | <u><u>\$ 107,800</u></u> |

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The notes to the financial statements are an integral part of this statement.

Brown's Creek Watershed District  
 Stillwater, Minnesota  
 Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Budget and Actual  
 General Fund  
 For the Year Ended December 31, 2022

|                                  | Budgeted Amounts  |                   | Actual<br>Amounts | Variance with<br>Final Budget |
|----------------------------------|-------------------|-------------------|-------------------|-------------------------------|
|                                  | Original          | Final             |                   |                               |
| Revenues                         |                   |                   |                   |                               |
| Property taxes                   | \$ 152,900        | \$ 152,900        | \$ 152,900        | \$ -                          |
| Intergovernmental                |                   |                   |                   |                               |
| Market value agricultural credit | -                 | -                 | 116               | 116                           |
| Miscellaneous                    | -                 | -                 | 846               | 846                           |
| Total Revenues                   | <u>152,900</u>    | <u>152,900</u>    | <u>153,862</u>    | <u>962</u>                    |
| Expenditures                     |                   |                   |                   |                               |
| Current                          |                   |                   |                   |                               |
| General government               |                   |                   |                   |                               |
| Per diems                        | 10,000            | 10,000            | 8,496             | 1,504                         |
| Engineering                      | 25,800            | 25,800            | 25,574            | 226                           |
| Administrator services           | 53,500            | 53,500            | 53,750            | (250)                         |
| Legal fees                       | 83,952            | 83,952            | 24,740            | 59,212                        |
| Accounting                       | 4,100             | 4,100             | 4,080             | 20                            |
| Audit                            | 8,500             | 8,500             | 8,550             | (50)                          |
| Postage                          | 1,000             | 1,000             | -                 | 1,000                         |
| Printing                         | 1,000             | 1,000             | 456               | 544                           |
| Dues and subscriptions           | 7,000             | 7,000             | 12,708            | (5,708)                       |
| Training and seminars            | 9,000             | 9,000             | 1,076             | 7,924                         |
| Insurance and bonds              | 4,000             | 4,000             | 4,526             | (526)                         |
| Recording secretary              | 4,000             | 4,000             | 960               | 3,040                         |
| Miscellaneous                    | 2,000             | 2,000             | 1,534             | 466                           |
| Total Expenditures               | <u>213,852</u>    | <u>213,852</u>    | <u>146,450</u>    | <u>67,402</u>                 |
| Net Change in Fund Balances      | (60,952)          | (60,952)          | 7,412             | 68,364                        |
| Fund Balances, January 1         | <u>613,445</u>    | <u>613,445</u>    | <u>613,445</u>    | <u>-</u>                      |
| Fund Balances, December 31       | <u>\$ 552,493</u> | <u>\$ 552,493</u> | <u>\$ 620,857</u> | <u>\$ 68,364</u>              |

The notes to the financial statements are an integral part of this statement.

Brown's Creek Watershed District  
 Stillwater, Minnesota  
 Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Budget and Actual  
 Management Planning Fund  
 For the Year Ended December 31, 2022

|                                     | Budgeted Amounts    |                     | Actual<br>Amounts | Variance with<br>Final Budget |
|-------------------------------------|---------------------|---------------------|-------------------|-------------------------------|
|                                     | Original            | Final               |                   |                               |
| Revenues                            |                     |                     |                   |                               |
| Property taxes                      | \$ 968,730          | \$ 968,730          | \$ 935,709        | \$ (33,021)                   |
| Intergovernmental                   |                     |                     |                   |                               |
| Market value agricultural credit    | 647                 | 647                 | 647               | -                             |
| Grants                              | 147,190             | 147,190             | 217,776           | 70,586                        |
| Permit fees                         | -                   | -                   | 93,938            | 93,938                        |
| Total Revenues                      | <u>1,116,567</u>    | <u>1,116,567</u>    | <u>1,248,070</u>  | <u>131,503</u>                |
| Expenditures                        |                     |                     |                   |                               |
| Current                             |                     |                     |                   |                               |
| Program costs                       |                     |                     |                   |                               |
| Baseline monitoring and equipment   | 154,800             | 154,800             | 148,712           | 6,088                         |
| Legal fees                          | 50,000              | 50,000              | 38,256            | 11,744                        |
| Staff engineer                      | 76,500              | 76,500              | 76,721            | (221)                         |
| Permitting                          | 63,500              | 63,500              | 193,524           | (130,024)                     |
| Administrator services              | 160,000             | 160,000             | 161,250           | (1,250)                       |
| East metro water resources educator | 20,500              | 20,500              | 20,481            | 19                            |
| Project costs                       | <u>1,670,083</u>    | <u>1,670,083</u>    | <u>494,286</u>    | <u>1,175,797</u>              |
| Total Expenditures                  | <u>2,195,383</u>    | <u>2,195,383</u>    | <u>1,133,230</u>  | <u>1,062,153</u>              |
| Net Change in Fund Balances         | (1,078,816)         | (1,078,816)         | 114,840           | 1,193,656                     |
| Fund Balances, January 1            | <u>422,149</u>      | <u>422,149</u>      | <u>422,149</u>    | <u>-</u>                      |
| Fund Balances, December 31          | <u>\$ (656,667)</u> | <u>\$ (656,667)</u> | <u>\$ 536,989</u> | <u>\$ 1,193,656</u>           |

The notes to the financial statements are an integral part of this statement.

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Brown's Creek Watershed District  
Stillwater, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies**

**A. Reporting Entity**

The Brown's Creek Watershed District (the District), Stillwater, Minnesota was originally created in 1997 by the Minnesota Board of Water and Soil Resources (the Board) as provided in Minnesota statutes Chapter 103D. The District was established to promote the public welfare and public interest and will advance the purpose of Minnesota statutes, chapters 103B and 103D. The District is operated by a five member Board of Managers.

The District has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The District has no component units that meet the GASB criteria.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly 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 Basis of 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. 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 revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Charges for service, assessments to members, grants and interest associated with the current fiscal period are all considered 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 organization.

Brown's Creek Watershed District  
Stillwater, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include grants, entitlement and donations. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The District reports the following major governmental funds:

The *General fund* is the District's primary operating fund. It accounts for all financial resources not accounted for in a different fund of the District.

The *Management Planning fund* was established pursuant to Minnesota statutes for funding related to the development and implementation of the District's watershed management plan. By law, this plan must contain a capital improvement plan which allows watershed districts to implement projects without petition. The District may impose an ad valorem levy over the entire watershed or sub-watershed to fund these projects or allow funds to accumulate to finance these capital improvement projects. The property tax levy is committed to execute the water resources management plan as filed with the Board of Water and Soil Resources.

As a general rule the effect of interfund activity has been eliminated from government-wide financial statements.

**D. Assets, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance**

***Deposits and Investments***

The District's cash and temporary investments are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

Brown's Creek Watershed District  
Stillwater, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

The District may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

***Property Tax Revenue Recognition***

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

Delinquent taxes receivable include the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for taxes not received within 60 days after year end in the fund financial statements.

***Accounts Receivable***

Accounts receivable include amounts billed for services provided before year end.



Brown's Creek Watershed District  
Stillwater, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Capital Assets**

Capital assets, which include land, land improvements and easements are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$2,500 (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 assets lives are not capitalized.

Major outlays for capital assets and improvement are capitalized as projects are constructed.

**Deferred Inflows of Resources**

In addition to liabilities, the statement of financial position and fund financial statements 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 government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

**Fund Balance**

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

*Nonspendable* - Amounts that cannot be spent because they are not in spendable form, such as prepaid items.

*Restricted* - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

*Committed* - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the Board, which is the District's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Board modifies or rescinds the commitment by resolution.

*Assigned* - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the Board itself or by an official to which the governing body delegates the authority

*Unassigned* - The residual classification for the General fund and also negative residual amounts in other funds.

The District considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Brown's Creek Watershed District  
Stillwater, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Net Position**

Net position represents the difference between assets and liabilities. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position - Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "investment in capital assets".

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

**Note 2: Stewardship, Compliance and Accountability**

**Budgetary Information**

The Board of Managers adopts an annual budget for the General and Management Planning fund of the District on an annual basis. During the budget year, supplemental appropriations and deletions are or may be authorized by the Board. There were amendments to the budget during 2022. 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.

The District monitors budget performance on the fund basis.

The District does not use encumbrance accounting.

**Note 3: Detailed Notes on Accounts**

**A. Deposits and Investments**

**Deposits**

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the District's deposits and investments may not be returned or the District will not be able to recover collateral securities in the possession of an outside party.

In accordance with Minnesota statutes and as authorized by the Board, the District maintains deposits at those depository banks, 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 percent of the deposits not covered by insurance or bonds, which the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

Brown's Creek Watershed District  
Stillwater, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 3: Detailed Notes on Accounts (Continued)**

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- 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;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- 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
- Time deposits that are fully insured by any Federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the District.

At year end, the District's carrying amount of deposits was \$1,709,572 and the bank balance was \$1,875,771. Of the bank balance, \$699,378 was covered by federal depository insurance. The remaining balance was covered by collateral held in the District's name.

**B. Capital Assets**

Capital asset activity for the year ended December 31, 2022 was as follows:

|  | <u>Beginning<br/>Balance</u> | <u>Prior Period<br/>Adjustment</u> | <u>Increases</u>   | <u>Decreases</u> | <u>Ending<br/>Balance</u> |
|--|------------------------------|------------------------------------|--------------------|------------------|---------------------------|
| <b>Governmental Activities</b>                         |                              |                                    |                    |                  |                           |
| Capital Assets, not Being Depreciated                  |                              |                                    |                    |                  |                           |
| Land and permanent easements                           | \$ 316,555                   | \$ -                               | \$ -               | \$ -             | \$ 316,555                |
| Capital Assets, Being Depreciated                      |                              |                                    |                    |                  |                           |
| Land improvements                                      | 691,872                      | (367,010)                          | -                  | -                | 324,862                   |
| Less Accumulated Depreciation for<br>Land improvements | <u>(142,305)</u>             | <u>142,305</u>                     | <u>(12,994)</u>    | <u>-</u>         | <u>(12,994)</u>           |
| Total Capital Assets<br>Being Depreciated, Net         | <u>549,567</u>               | <u>-</u>                           | <u>(12,994)</u>    | <u>-</u>         | <u>311,868</u>            |
| Governmental Activities<br>Capital Assets, Net         | <u>\$ 866,122</u>            | <u>\$ -</u>                        | <u>\$ (12,994)</u> | <u>\$ -</u>      | <u>\$ 628,423</u>         |

Depreciation expense charged to the project costs function for 2022 was \$12,994.

Brown's Creek Watershed District  
Stillwater, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 4: Other Information**

**A. 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 for which the District carries insurance. The District pays annual premiums for its workers compensation and property and casualty insurance. Settled claims have not exceeded the District's coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The District's management is not aware of any incurred but not reported claims.

**B. Permit Collateral**

The District issues permits to applicants who wish to make changes to land that may affect the water drainage or alter the lake shore within the boundaries of the District. The District requires collateral to be deposited to ensure the projects are completed in accordance with the permit application. As of December 31, 2022, the District was holding \$400,853 of collateral deposits.

**Note 5: Prior Period Adjustment**

For the 2022 financial statements a prior period adjustment was made to correct the capital asset balance to properly reflect the assets owned by the district. See the prior period adjustment column of the capital asset footnote above in Note 3.

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OTHER REQUIRED REPORT

BROWN'S CREEK WATERSHED DISTRICT  
STILLWATER, MINNESOTA

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FOR THE YEAR ENDED  
DECEMBER 31, 2022

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**INDEPENDENT AUDITOR'S REPORT  
ON MINNESOTA LEGAL COMPLIANCE**

Board of Managers  
Brown's Creek Watershed District  
Stillwater, 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 Brown's Creek Watershed District (the District), Stillwater, Minnesota, as of and for the year ended December 31, 2022, and the related notes to the financial statements which collectively comprise the District's basic financial statements, and have issued our report thereon dated NEED DATE.

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

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

**Abdo**  
Minneapolis, Minnesota  
NEED DATE





# Executive Governance Summary

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## Brown's Creek Watershed District

Stillwater, Minnesota

For the year ended December 31, 2022



*Lighting the path forward*  
BCWD Board Packet 4-12-2023  
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### *Edina Office*

5201 Eden Avenue, Ste 250  
Edina, MN 55436  
P 952.835.9090

### *Mankato Office*

100 Warren Street, Ste 600  
Mankato, MN 56001  
P 507.625.2727

### *Scottsdale Office*

14500 N Northsight Blvd, Ste 233  
Scottsdale, AZ 85260  
P 480.864.5579

NEED DATE

Management and Board of Managers  
Brown's Creek Watershed District  
Stillwater, Minnesota

We have audited the financial statements of the governmental activities and each major fund of the Brown's Creek Watershed District (the District), Stillwater, Minnesota, for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 19, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Our Responsibility under Auditing Standards Generally Accepted in the United States of America**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control over financial reporting of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control over financial reporting. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

### **Significant Audit Findings**

In planning and performing our audit of the financial statements, we considered the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control below as item 2022-001 which we consider to be a significant deficiency and item 2022-002 which we consider to be a material weakness.

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

**2022-001**

**Preparation of Financial Statements**

*Condition:* We were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. However, based on auditing standards, it is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.

*Criteria:* Internal controls should be in place to provide reasonable assurance over financial reporting.

*Cause:* From a practical standpoint, we both prepare the statements and determine the fairness of the presentation at the same time in connection with our audit. This is not unusual for us to do with organizations of your size.

*Effect:* The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.

*Recommendation:* It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost and other considerations. We have instructed management to review a draft of the auditor prepared financials in detail for accuracy; we have answered any questions that management might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosures in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. While the District is reviewing the financial statements we recommend a disclosure checklist is utilized to ensure all required disclosures are presented and the District should agree its financial software to the numbers reported in the financial statements.

*Management Response:*

For now, the District's management accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements.

**2022-002**

**Material Audit Adjustment**

*Condition:* During our audit, material adjustments were needed to correct the year-end balances for the District's Capital Assets.

*Criteria:* Such adjustments were needed to correct year end balances. Amounts reported by the District's accounting system need to agree to the underlying supporting documents.

*Cause:* In the past the District had recorded Capital Assets which were not truly property of the District.

*Effect:* This indicates that misstatements may occur and not be detected by the District's system of internal control, which could lead to a material misstatement.

*Recommendation:* We recommend management review on-going projects and equipment purchases and determine if the underlying assets is owned by the District.

*Management Response:*

Management agrees with the finding and understands the reason for the adjustment was needed. Procedures around capital assets will be reevaluated to eliminate the need for related audit adjustments in the future.



## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported in accordance with Minnesota statutes.

## Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. There were no new requirements adopted for the year ended December 31, 2022. The application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of depreciation is based on estimated useful lives of the assets. Depreciation is calculated using the straight-line method.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

## Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing 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 trivial, and communicate them to the appropriate level of management. Material audit adjustments were needed in 2022.

We also assisted in preparing a number of year-end accounting entries. These were necessary to adjust the District's records at year end to correct ending balances. The District will receive better more timely information if the preparation of year-end entries is completed internally.

## Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 NEED DATE.

## **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 required supplementary information (RSI) (Management’s Discussion and Analysis, the Schedules of Employer’s Share of the Net Pension Liability, the Schedules of Employer’s Contributions, and the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios), Schedule of changes in the City’s OPEB Liability and related ratios, which is information 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 not engaged to report on the introductory section, or statistical sections, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.



## Future Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future City financial statements: <sup>(1)</sup>

### **GASB Statement No. 94 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements**

#### **Summary**

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

#### **Effective Date and Transition**

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

#### **How the Changes in This Statement Will Improve Accounting and Financial Reporting**

The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs.



## Future Accounting Standard Changes (Continued)

### GASB Statement No. 96 - Subscription-Based Information Technology Arrangements

#### Summary

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

Under this Statement, a government generally should recognize a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, - which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

#### Effective Date and Transition

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

#### How the Changes in This Statement Will Improve Accounting and Financial Reporting

The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.



## Future Accounting Standard Changes (Continued)

### GASB Statement No. 98 - *The Annual Comprehensive Financial Report*

#### Summary

This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness.

#### Effective Date and Transition

The requirements of this Statement are effective for fiscal years ending after December 15, 2021. Earlier application is encouraged.

### GASB Statement No. 99 - *Omnibus 2022*

#### Summary

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP)
- Disclosures related to nonmonetary transactions
- Pledges of future revenues when resources are not received by the pledging government





## Future Accounting Standard Changes (Continued)

- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- Terminology used in Statement 53 to refer to resource flows statements.

## Effective Date and Transition

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

## How the Changes in This Statement Will Improve Accounting and Financial Reporting

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

## GASB Statement No. 100 - Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62

### Summary

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.



## Future Accounting Standard Changes (Continued)

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

### Effective Date and Transition

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

### How the Changes in This Statement Will Improve Accounting and Financial Reporting

The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

## GASB Statement No. 101 - *Compensated Absences*

### Summary

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.



## Future Accounting Standard Changes (Continued)

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

## Effective Date and Transition

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

## How the Changes in This Statement Will Improve Accounting and Financial Reporting

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences

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\* \* \* \*

## Restriction on Use

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

Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data. The comments and recommendations in the report are purely constructive in nature, and should be read in this context.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

**Abdo**  
Minneapolis, Minnesota  
NEED DATE



**Project Name** | BCWD Permit 23-05 Mikden of Stillwater / Rocket Carwash

**Date** | 04/11/2023

**To / Contact info** | BCWD Board of Managers

**Cc / Contact info** | Shari Ahrens, Senior Project Engineer / Westwood

**Cc / Contact info** | Karen Kill, Administrator / BCWD

**From / Contact info** | Camilla Correll, PE; Paul Nation, EIT; John Sarafolean / EOR

**Regarding** | Permit Application No. 23-05 Engineer's Report

The following review of the above mentioned project located within the legal jurisdiction of the Brown's Creek Watershed District (BCWD) was conducted to determine compliance with the BCWD rules for purposes of the engineer's recommendation to the Board of Managers for its determination of the permit application.

**Applicant:** Mikden of Stillwater

**Permit Submittal Date:** 03/16/2023

**Completeness Determination:** 03/30/2023

**Board Action Required By:** 05/14/2023

**Review based on BCWD Rules effective April 1, 2020**

**Recommendation: Approve with Conditions**

## GENERAL COMMENTS

**Existing Conditions:** The proposed project is located at the NE intersection of Hwy 36 Frontage and Washington Avenue. Currently the property is the site of the Harbor Freight store. The 9.52-acre Harbor Freight property was re-platted in 2022 to create three lots: Lot 1 remained the Harbor Freight site with 8.52 acres, while Lot 2 MJG Addition and Outlot A (Lot 3) from the original replatting were developed as a Caribou Coffee (BCWD permit 22-10). Since then, the 8.52-acre Harbor Freight property has been re-platted to create an additional lot: Lot 2 MJG 2<sup>nd</sup> Addition. Under existing conditions, the site slopes south to storm inlet structures which flow via storm pipe to a regional stormwater pond (Herberger's Pond).

**Proposed Conditions:** The applicant proposes the construction of a Rocket Carwash in the southeast corner of the 8.52-acre Harbor Freight property (Figure 1). The Rocket Carwash is 1.74 acres in size. Following construction of the project, there will be a 36% reduction in the amount of impervious area on the newly created parcel from 1.58 acres to 1.01 acres (Figure 2). As the property owner and applicant (Mikden) acknowledged in the approval process for permit 22-10, changes in the impervious area on the entire 9.52-acre Harbor Freight site are considered in aggregate. Total disturbed impervious for both permit 22-10 and the proposed Rocket Carwash is 1.46 acres. This is less than 50 percent of the total site impervious (8.39 acres) under existing conditions. The 0.45 acres of new and reconstructed impervious for the Caribou site were addressed in the engineer's report for 22-10 and the 1.01 acres of proposed reconstructed impervious area for the Rocket Carwash is subject to the applicable BCWD stormwater-management requirements. Future redevelopment of the original, 9.52-acre, property must be the subject of a separate, future application for a permit

from the BCWD. Any future redevelopment of the original property must consider disturbed impervious from permit 22-10, this proposed project, and future projects in aggregate for stormwater compliance analysis.

Stormwater from the newly created parcel will be treated by a bioretention basin (Basin C) and a filtration basin (Basin B). The bioretention basin (Basin C) will be constructed as a 0.5' depth filtration basin with underlying drain tile flowing to the filtration basin (Basin B). The filtration basin (Basin B) will be constructed as a 1.5 foot-deep filtration basin with underlying drain tile flowing to Herberger's Pond. Given that this site is located in a high-vulnerability area of the City of Stillwater's Drinking Water Supply Management Area (Minnesota Department of Health Source Water Protection Map Viewer), the BCWD engineer agrees that infiltration is not reasonably feasible. Treatment is provided by the bioretention and filtration basins and not by stormwater infiltration practices.

The proposed development is located within the floodplain of Herberger's Pond (i.e., proposed development within the 100-year HWL of 935.2' as reported in the District's H/H model) (Figure 3). As a result, the stormwater management plan must demonstrate replacement of flood volume (7.3.1).

**Recommendation:** The BCWD engineer recommends that the Board approve the application with the conditions outlined in the report.

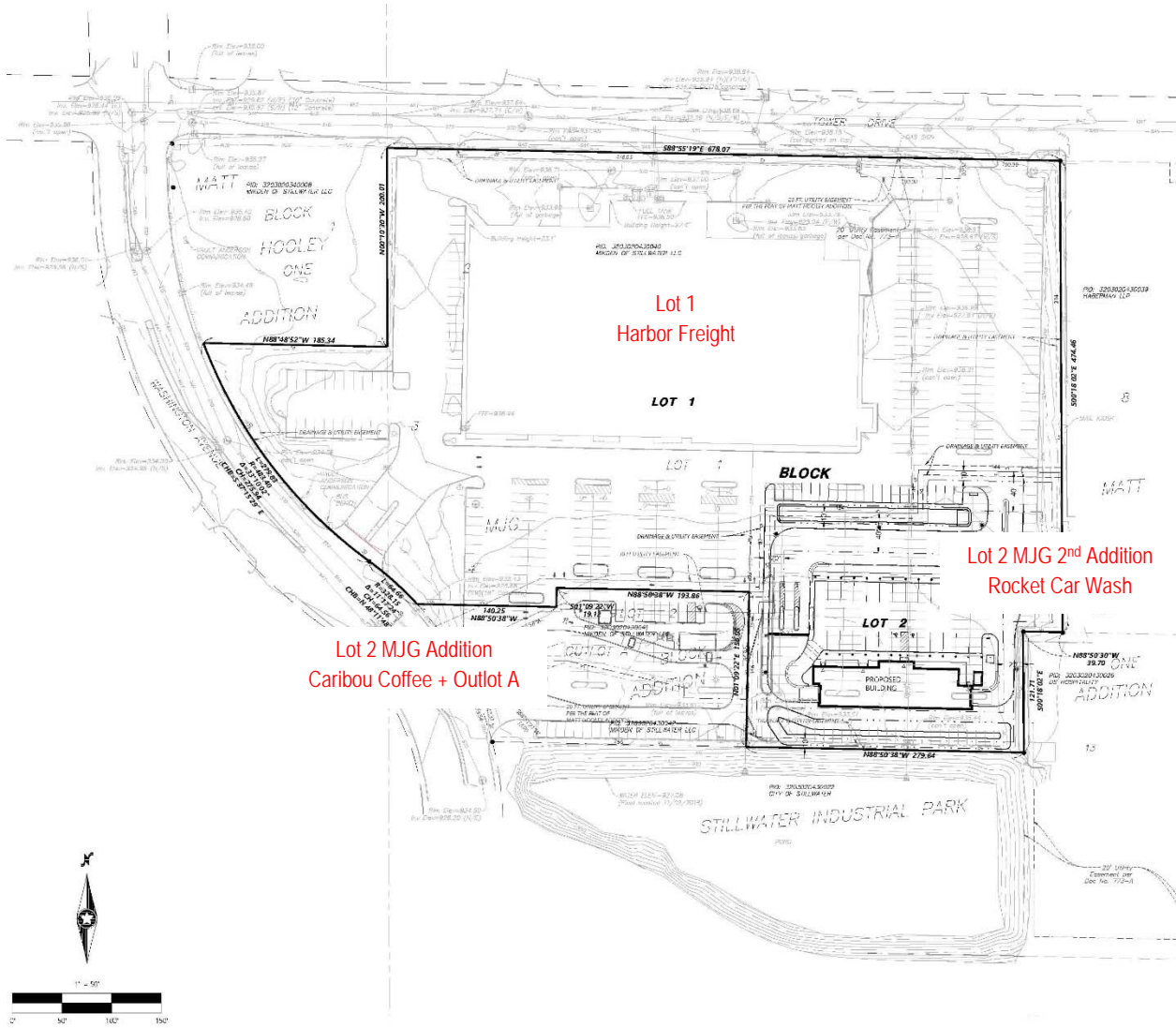


Figure 1: Site Plan

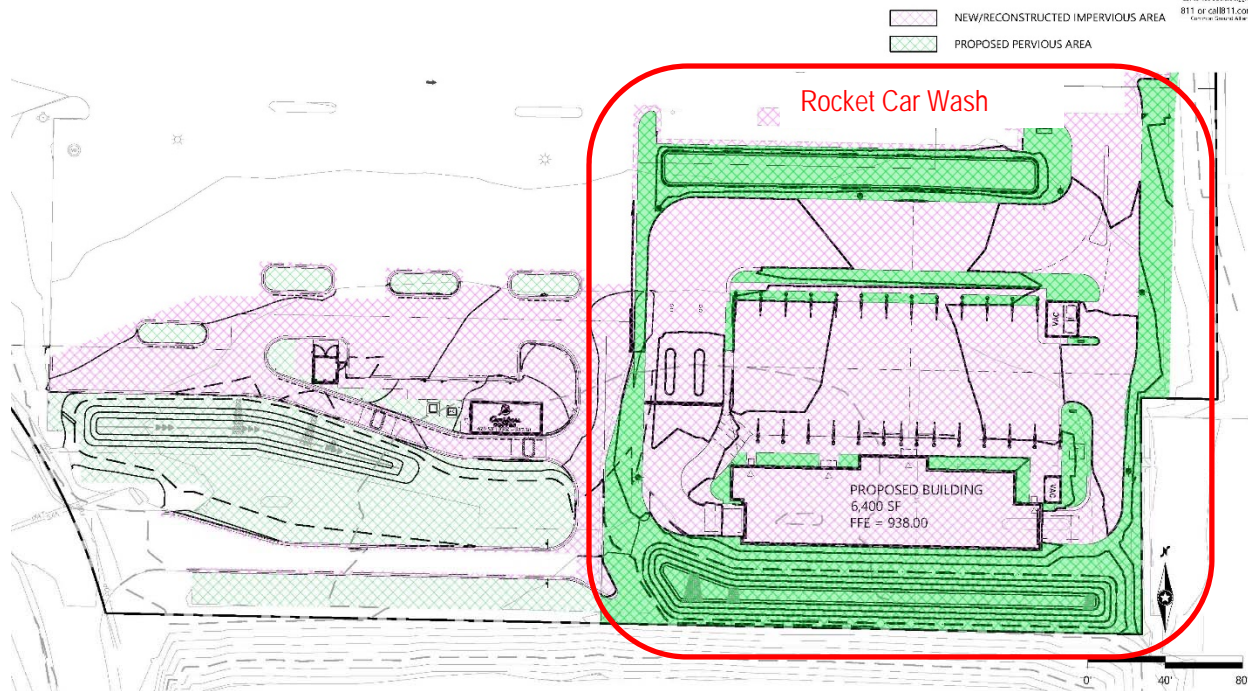


Figure 2. Pervious Area Map includes both Caribou Coffee (left) and the proposed Rocket Car Wash (right)

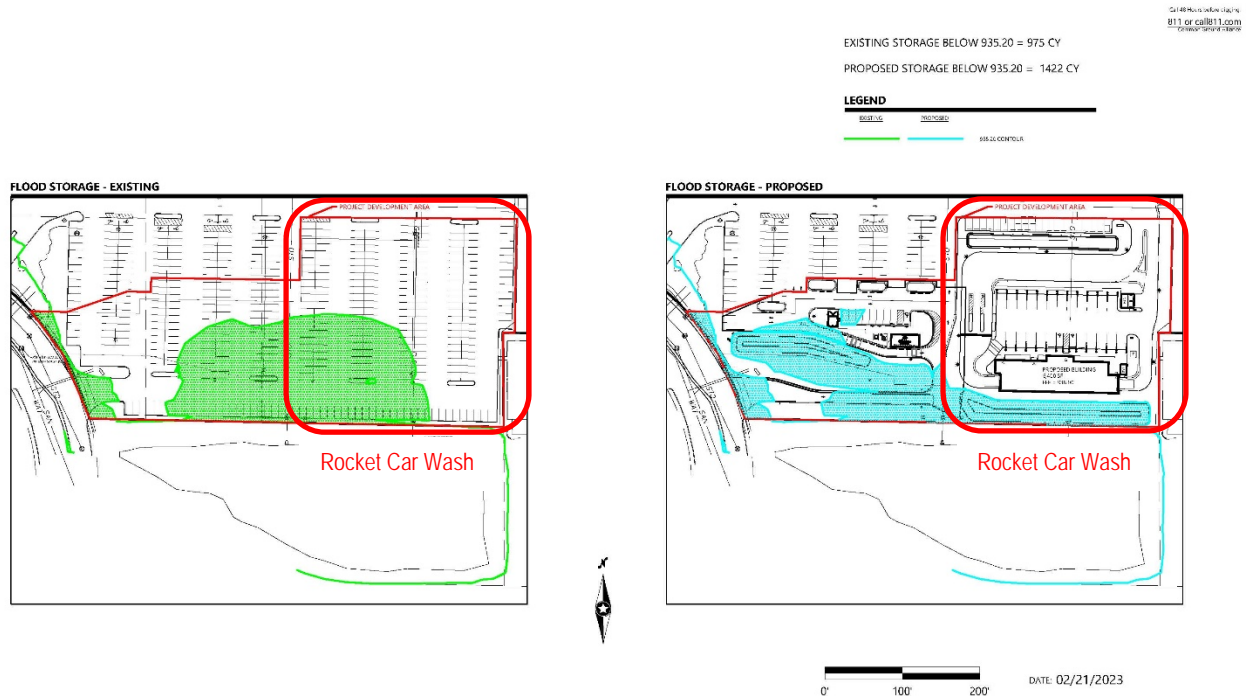


Figure 3. Flood Storage Impacts including both Caribou Coffee (left) and the proposed Rocket Car Wash (right)

## **Rule 2.0—STORMWATER MANAGEMENT**

Under 2.2(b) of the rule, the proposed project triggers the application of Rule 2.0 Stormwater Management because it creates impervious surface that, aggregated with existing impervious surface on the site, equals 10,000 square feet or more of new and/or recreated impervious surface.

As stated above, the site had a total of 8.39 acres of existing impervious prior to any redevelopment. Of that original impervious area, 1.46 acres (17.4%) will be disturbed in aggregate from both permit 22-10 and the proposed project. Under 2.2(b)(ii) since the proposed activity will disturb less than 50 percent of existing impervious surface on the site, the criteria will apply only to reconstructed and net additional impervious surface and disturbed areas on the project site. The total amount of reconstructed and net additional impervious surface currently proposed is 1.46 acres. Out of that total, 0.45 acres have been treated under permit 22-10 and the remaining 1.01 acres are treated as described below. Any future redevelopment must consider current disturbed impervious (1.46 acres) along with future proposed disturbed impervious when determining required stormwater treatment under 2.2(b)(i) or 2.2(b)(ii). The site is located within the Diversion Structure Subwatershed, so the stormwater criteria in subsection 2.4.1(b) apply.

*The stormwater management plan for the project includes:*

- *Constructing filtration and bioretention basins (with underlying drain tile) to treat runoff from the proposed project (Rocket Carwash, drive-thru lanes and 45 parking stalls).*
- *Tying the outlet structure for the filtration basin to the existing storm sewer pipe which runs from the site to Herberger's Pond.*
- *Storm structure sumps (pretreatment devices) in three storm structures collecting stormwater runoff from the parking lot and driving lanes prior to discharging to the filtration basin.*

*Under both current and proposed conditions, runoff leaves the site at a single discharge point, a storm sewer outlet to Herberger's Pond.*

### **Rate Control**

According to BCWD Rule 2.4.1(b)(i), an applicant must submit a stormwater-management plan providing no increase in the existing peak stormwater flow rates from the site for a 24-hour precipitation event with a return frequency of two, 10 or 100 years for all points where discharges leave the site.

Rule Requirement Met

*The proposed development will result in a decrease in existing impervious coverage. As a result, the existing peak flow rate for the 2-, 10-, and 100-year, 24-hour events will decrease as illustrated in Table 1. The flow rates were calculated using a HydroCAD model of existing and proposed site conditions.*



**Table 1 - Peak Discharge Rate from Filtration Basin (to Herberger’s Pond)**

| <i>Event</i>     | <i>Existing Runoff Rate (cfs)</i> | <i>Proposed Runoff Rate (cfs)</i> |
|------------------|-----------------------------------|-----------------------------------|
| 2-year (2.80")   | 8.22                              | 3.37                              |
| 10-year (4.17")  | 12.34                             | 8.55                              |
| 100-year (7.23") | 19.47                             | 15.15                             |

**Volume Control**

According to BCWD Rule 2.4.1(b)(ii), an applicant must submit a stormwater-management plan providing retention onsite of 1.1 inches of stormwater volume from the regulated impervious surface, except where section 2.4.3 – Flexible Treatment Options applies.

Rule Requirement Met with Conditions

*Because this site is located in a high vulnerability area of a Drinking Water Supply Management Area, the permit applicant asserts that retention of stormwater volume onsite via infiltration is not reasonably feasible and the BCWD engineer concurs. Instead of using stormwater infiltration, the stormwater management plan achieves volume control using the following techniques as summarized in Table 2:*

- 1. Evapotranspiration (ET)** from trees, shrubs and perennial vegetation incorporated as part of the landscaping plan. Evapotranspiration was calculated using guidance provided by the Minnesota Pollution Control Agency and accounts for 1,713 cubic feet (CF) of the 4,033 CF required under rule 2.4.1(b)(ii). This equates to 43% of the total volume control requirement. One of the assumptions made in calculating the losses due to ET is that the vegetation is 100% mature, which will not be the case for the first five to 10 years.
- 2. Bioretention** provided in Basin C. The HydroCAD model demonstrates that 1,591 CF of the 4,033 CF required under the rule will be retained in Basin C, allowed to soak into the basin soil media and be taken up by the plants before reaching the drain tile system. This equates to 39% of the total volume requirement.

**Table 2 – Summary of Volume Requirements for Rule 2.**

| <i>Volume Control Requirement</i>                               | <i>Required Volume (CF)</i> | <i>Provided Volume (CF)</i> | <i>% of Required Volume</i> |
|---|-----------------------------|-----------------------------|-----------------------------|
| 2.4.1(b)(ii)<br><i>1.1" over 1.01 acres</i>                     | 4,033                       | 3,304                       | 82%                         |
| 2.4.3(a) FTO (a)<br><i>0.55" over 1.01 acres</i>                | 2,016                       | 3,304                       | 164%                        |
| 2.4.3(b) FTO (b)<br><i>Retention to max. extent practicable</i> | NA                          | 3,304                       | NA                          |

*As Table 2 demonstrates, the site will begin to achieve 82% of the total rule requirement at some point in the next five to 10 years, or more than Flexible Treatment Option #1 (FTO 1) in this same timeframe. The permit applicant considered other volume control practices, including stormwater reuse and green roofs, and has determined them to be cost prohibitive and inefficient. Given the limited square footage of the building and the infrastructure that would be located on the roof, a green roof would achieve only minimal treatment. Similarly, the cost associated with treatment of the stormwater for irrigation purposes, combined with the limited amount of green space on the site presented the need to explore other options. While district staff requested that the Permit Applicant explain why stormwater reuse within the car wash itself was not a viable solution, we were not provided with a response.*

*A P8 Model was used to calculate the annual total phosphorus loading for the new/reconstructed impervious area (1.01 acres) compared to the annual total phosphorus loading trapped within the proposed bioretention basin (Basin C) and the proposed filtration basin (Basin B) to demonstrate compliance with the water quality requirement. As the following results illustrate, the rule requirement (75% total phosphorus removal for Flexible Treatment Option A, 60% for Option B) is exceeded with the bioretention basin and the filtration basin providing 99% removal of the total phosphorous load.*

- *Annual total phosphorus load from new/reconstructed impervious area = 2.22 lbs/year*
- *Annual total phosphorus loading trapped in Filtration Basin B = 1.48 lbs/year*
- *Annual total phosphorus loading trapped in Bioretention Basin C = 0.72 lbs/years*

### **Infiltration Pretreatment**

According to BCWD Rule 2.5.2 surface flows to infiltration facilities must be pretreated for long-term removal of at least 50 percent of sediment loads.

- Rule Not Applicable to Permit. *There is no stormwater infiltration proposed for this site.*

*The BCWD Rule does not require pretreatment for bioretention or filtration practices. However, like infiltration practices, bioretention and filtration practices can be prone to failure from inadequate pretreatment. For the proposed filtration basin (Basin B), pretreatment of runoff is provided by 3-foot sump catch basins prior to stormwater discharge into the basin. For the proposed bioretention basin (Basin C), pretreatment of runoff is provided by a vegetated filter strip.*

### **Lake/Wetland Bounce**

According to BCWD Rule 2.4.1(b)(iii), an applicant must submit a stormwater-management plan providing no increase in the bounce in water level or duration of inundation for a 24-hour precipitation event with a return frequency of two, 10 or 100 years in the subwatershed in which the site is located, for any downstream lake or wetland beyond the limit specified in Appendix 2.1.

- Rule Not Applicable to Permit. *There are no immediate downstream lakes or wetlands.*

### **Rule 2.0 Conditions:**

- 2-1. Submit an operations and maintenance plan for the stormwater management facilities (BCWD Rule 2.7.9).
- 2-2. Provide BCWD with the final Civil Plan Set prior to start of construction (BCWD Rule 2.7.9).

- 2-3. Provide documentation as to the status of a National Pollutant Discharge Elimination System stormwater permit for the project from the Minnesota Pollution Control Agency and provide the Storm Water Pollution Prevention Plan (SWPPP) as it becomes available (BCWD Rule 2.7.15).
- 2-4. The maintenance declaration for the stormwater-management facilities must be recorded with Washington County after the draft is approved by the District (BCWD Rule 2.6).

### **Rule 3.0—EROSION CONTROL**

According to BCWD Rule 3.2, all persons undertaking any grading, filling, or other land-altering activities which involve movement of more than fifty (50) cubic yards of earth or removal of vegetative cover on five thousand (5,000) square feet or more of land must submit an erosion control plan to the District, and secure a permit from the District approving the erosion control plan. The proposed project triggers the application of Rule 3.0 Erosion Control because there will be movement of more than 50 cubic yards of earth (e.g., construction of the filtration basin alone will move 500 cubic yards of earth.)

#### Rule Requirements Met with Conditions

*The erosion and sediment control plan includes:*

- *Silt fence*
- *Redundant silt fence along the boundary of the Herberger's Pond*
- *Rock construction entrance*
- *Storm sewer inlet protection*
- *Rip rap at culvert outlets*
- *Floating silt curtain at storm sewer outfalls in the Herberger's Pond*
- *Identification of Long Lake as an impaired water that is within one mile of the proposed project location.*

*The following conditions must be addressed in the erosion and sediment control plan to comply with the District's requirements:*

#### **Rule 3.0 Conditions:**

- 3-1. Provide the contact information for the erosion and sediment control responsible party during construction once a contractor is selected. Provide the District with contact information for the Erosion Control Supervisor and the construction schedule when available (BCWD 3.3.2).

### **Rule 4.0—LAKE, STREAM, AND WETLAND BUFFER REQUIREMENTS**

According to BCWD Rule 4.2.1, Rule 4.0 applies to land that is (a) adjacent to Brown's Creek; a tributary of Brown's Creek designated as a public water pursuant to Minnesota Statutes section 103G.005, subdivision 15; a lake, as defined in these rules; a wetland one acre or larger; or a groundwater-dependent natural resource; and (b) that has been either (i) subdivided or (ii) subject to a new primary use for which a necessary rezoning, conditional use permit, special-use permit or variance has been approved on or after April 9, 2007, (for wetlands and groundwater-dependent natural resources other than public waters) or January 1, 2000 (for other waters).

- Rule Not Applicable to Permit. *There are no lakes, streams or wetlands within the applicable buffer width of the site.*

**Rule 5.0—SHORELINE AND STREAMBANK ALTERATIONS**

According to BCWD Rule 5.2, no person may disturb the natural shoreline or streambank partially or wholly below the ordinary high water mark of a waterbody, without first securing a permit from the District.

- Rule Not Applicable to Permit. *There are no proposed shoreline or streambank alterations.*

**Rule 6.0—WATERCOURSE AND BASIN CROSSINGS**

According to Rule 6.2, no person may use the beds of any waterbody within the District for the placement of roads, highways and utilities without first securing a permit from the District.

- Rule Not Applicable to Permit. *There are no proposed watercourse or basin crossings.*

**Rule 7.0—FLOODPLAIN AND DRAINAGE ALTERATIONS**

According to Rule 7.2, no person may alter or fill land below the 100-year flood elevation of any waterbody, wetland, or stormwater management basin, or place fill in a landlocked basin, without first obtaining a permit from the District. No person shall alter stormwater flows at a property boundary by changing land contours, diverting or obstructing surface or channel flow, or creating a basin outlet, without first obtaining a permit from the District. The proposed project triggers the application of Rule 7.0 Floodplain and Drainage Alterations because there are land alterations below the 100-year flood elevation of an existing stormwater facility (Herberger’s Pond) as shown in Figure 3.

- Rule Requirements Met

According to BCWD rule 7.3.2 all new and reconstructed buildings must be constructed such that the lowest floor is at least two feet above the 100-year high water elevation or one foot above the emergency overflow (EOF) of a constructed basin.

*The 100-year high water elevations, EOFs, and lowest adjacent building elevations were evaluated and meet the District’s low floor requirement as demonstrated in Table 3.*

**Table 3 - Freeboard Requirement Summary**

| <i>Stormwater Facility</i>   | <i>EOF [feet]</i> | <i>100-Year HWL [feet]</i> | <i>Allowable Low Floor [feet]</i> | <i>Lowest Proposed Floor [feet]</i> |
|------------------------------|-------------------|----------------------------|-----------------------------------|-------------------------------------|
| Filtration Basin (Basin B)   | 934.43            | 934.01                     | 935.43                            | 938.0                               |
| Bioretention Basin (Basin C) | 937.00            | 936.94                     | 938.00                            | 938.0                               |
| Herberger’s Pond             | 934.62**          | 935.20*                    | 937.20                            | 938.0                               |

\* 100-year HWL for Herberger’s Pond was taken from the District’s H/H model update performed for the Long Lake flood risk assessment. This value represents the 100-year HWL using NOAA Atlas 14.

\*\* Based on this analysis the EOF is below the 100-year HWL and therefore cannot be considered an emergency overflow under the definition in the BCWD Rules.

Under BCWD Rule 7.3.1, floodplain filling must be accompanied by a replacement of flood volume between the ordinary high water level and the 100-year flood elevation.

*The floodplain of Herberger's Pond extends into the existing parking lot (Figure 3). As Table 4 demonstrates the replacement flood volume being provided by the filtration basin (Basin B) exceeds the flood volume provided by the parking lot under existing conditions. The filtration basin has been designed to drawdown within 48 hours to ensure that this storage is available for subsequent precipitation events.*

**Table 4 – Flood Replacement Summary**

| <i>Condition</i>   | <i>Flood Volume<br/>[cubic yards]</i> |
|--------------------|---------------------------------------|
| Existing Condition | 975                                   |
| Proposed Condition | 1,442                                 |

Under BCWD Rule 7.3.5, the District will issue a permit to alter surface flows under paragraph 7.2 only on a finding that the alteration will not have an unreasonable impact on an upstream or downstream landowner and will not adversely affect flood risk, basin or channel stability, groundwater hydrology, stream baseflow, water quality or aquatic or riparian habitat.

*Because the proposed development will result in reduced discharge to Herberger's Pond from current levels, there will be no offsite impacts.*

**Rule 8.0—FEES**

Fees for this project as outlined below:

- |  |                |
|--|----------------|
| 1. Stormwater management fee               | \$3,000        |
| 2. Erosion control fee for grading         | \$1,000        |
| 3. Floodplain and drainage alterations fee | \$500          |
| <b>▪ TOTAL FEES</b>                        | <b>\$4,500</b> |

**Rule 9.0—FINANCIAL ASSURANCES**

Financial assurances for this project are as outlined below:

- |   |              |
|---|--------------|
| 1. Grading or Alteration (1 acre disturbed x \$2,000/acre)                                | \$2,000      |
| 2. Stormwater Management Facilities (125% of facility cost)                               | \$TBD        |
| <b>▪ TOTAL FINANCIAL ASSURANCES<br/>(\$5,000 Minimum Performance Financial Assurance)</b> | <b>\$TBD</b> |

*An engineer's estimate of the cost of stormwater management facilities has not been provided by the applicant. Once provided, this estimate will be used to determine the required financial assurance.*

**Rule 9.0 Conditions:**

- 9-1. Final estimate of stormwater management facility cost as agreed upon by applicant and BCWD engineer.

**Rule 10.0—VARIANCES**

*According to BCWD Rule 10.0, the Board of Managers may hear requests for variances from the literal provisions of these Rules in instances where their strict enforcement would cause undue hardship because of the circumstances unique to the property under consideration. The Board of Managers may grant variances where it is demonstrated that such action will be keeping with the spirit and intent of these rules. Variance approval may be conditioned on an applicant's preventing or mitigating adverse impacts from the activity.*

- Rule Not Applicable to Permit. *There are no requested variances.*

**RECOMMENDED CONDITIONS OF THE PERMIT:**

The following is a summary of the remaining tasks necessary to bring the project into compliance with the BCWD Rules in all respects other than where variances are requested as discussed above:

1. Demonstrate that the plan has received preliminary plat approval (BCWD Rule 1.3a).
2. Address all stormwater management requirements (Conditions 2-1 to 2-4).
3. Address all erosion control requirements (Condition 3-1).
4. Address all financial assurance requirements (Condition 9-1).
5. Replenish the Permit fee deposit to \$4,500 (BCWD Rule 8.0). If the permit fee deposit is not replenished within 60 days of receiving notice that such deposit is due, the permit application or permit shall be deemed abandoned and all prior approvals shall be revoked and collection proceedings shall begin on unpaid balances.
6. Provide the required financial assurances (BCWD Rule 9.0):
  - a. Total grading or alteration assurance 1 acre (\$2,000).
  - b. Stormwater management facilities assurance (\$TBD).

**STIPULATIONS OF APPROVAL:**

1. Note that the permit, if issued, will require that the applicant notify the District in writing at least three business days prior to commencing land disturbance. (BCWD Rule 3.3.1)
2. To ensure that construction is carried out according to the approved plan, provide verification that construction standards have been met for the bioretention and filtration basins. This includes, but is not limited to, confirmation that basin sub-cut reaches soil material reflected in the geotechnical report and that the vegetation establishment procedures have been followed per the landscaping/restoration plan. This can be achieved by scheduling a BCWD inspection during the excavation of the basins, independent geotechnical engineer observation and note of confirmation, or well-documented

photographic evidence by the onsite engineer along with collected survey elevations of the basins.

3. Provide the District with As-built record drawings showing that the completed grading and stormwater facilities conform to the grading plan.

|                            |  |             |          |
|----------------------------|--|-------------|----------|
| <b>Project Name</b>        | BCWD Groundwater Coordination                | <b>Date</b> | 3/2/2023 |
| <b>To / Contact info</b>   | BCWD Board of Managers                       |             |          |
| <b>Cc / Contact info</b>   | Karen Kill; Camilla Correll                  |             |          |
| <b>From / Contact info</b> | Stu Grubb, PG ,Matt Hegland, GIT;            |             |          |
| <b>Regarding</b>           | Groundwater pumping wells near Brown's Creek |             |          |

## Background

BCWD has for many years questioned whether high capacity pumping wells near Brown's Creek have an effect on the hydrology of the creek, particularly base flow. Base flow supported by groundwater coming into the creek is critical to maintaining the cold water fishery, particularly during hot summer months. Oak Glen golf course has two high capacity irrigation wells near Brown's Creek (Figure 1).

In 2022 the BCWD Board authorized EOR to develop a plan for a groundwater pump test in the area of Oak Glen Golf Course and Brown's Creek. A pump test involves pumping water from a well for an extended period of time (usually 24 to 72 hours) and measuring the water level drawdown in nearby wells. The resulting data can be analyzed to determine aquifer properties such as permeability and delayed yield (storativity). These parameters are critical for calculating groundwater flow and developing computer models to be used for watershed management. The Board intended to review the plan, the estimated costs, and the likely outcomes/benefits to decide whether to proceed with the pump test.

In the process of reviewing geologic and groundwater data, EOR discovered some important relationships between the golf course irrigation wells and water levels in nearby observation wells. Further analysis of the data led to a better understanding of the local geology and groundwater flow, which will then be used to refine the pump test design. This memo describes the local geology, the irrigation wells and pumping wells, our current understanding of groundwater flow, and recommendations for further study.

## Geology

A geologic cross section of the area is located on Figure 1 and shown on Figure 2. BCWD lies on the eastern edge of the so-called Twin Cities basin. The bedrock units are tilted and rise to the east. The surface topography generally dips toward the Saint Croix River. These two factors combined mean that lower geologic formations that are deeply buried in other parts of the Twin Cities are close to the surface in BCWD. The geologic formations are described below from top to bottom.

### Quaternary (Glacial) Deposits

Quaternary deposits are the most recent formation and consist primarily of sediment deposited by glaciers. The deposits are an unconsolidated mixture of sand silt and clay. Varying thicknesses of quaternary deposits overlay the bedrock in almost all parts of BCWD.



### Oneota Dolomite

The Oneota Dolomite is the lower member of the Prairie du Chien Group formation that extends throughout the Twin Cities area. It is predominantly a yellowish-gray to light brown, medium- to thick-bedded dolostone.

### Jordan Sandstone

The Jordan sandstone is dominantly a white to yellow, very fine- to coarse- grained quartz sandstone. It can vary from 65 to 80 feet thick.

### Saint Lawrence Formation

The Saint Lawrence formation is principally light gray to yellowish-gray and pale yellowish-green siltstone with interbedded, very fine-grained sandstone and shale. The formation is 35 to 45 feet thick.

### Tunnel City Group

The Tunnel City Group is primarily sandstone and shale, but features can vary throughout the area. It ranges from 160 to 180 feet thick.

### Wonewoc Sandstone

The Wonewoc Sandstone is composed mostly of fine- to coarse-grained, light gray, cross-stratified, quartz sandstone. The thickness of the formation is 45 to 75 feet.

### Eau Claire Formation

The Eau Claire Formation is composed of yellowish-gray to pale olive-gray, fine- to very fine-grained, sandstone, siltstone, and shale. The formation ranges from 80 to 100 feet thick.

### Mount Simon Sandstone

The Mount Simon Sandstone is a pale yellowish-brown to light gray, medium- to coarse- grained, quartz sandstone. It has a maximum thickness of about 280 feet.

## **Aquifers**

Aquifers are geologic formations or groups of formations that contain usable amounts of groundwater. Aquifers can be divided into three basic types:

- *Unconfined* aquifers do not have an impermeable layer above them. For this study, this is also the uppermost or water table aquifer.
- *Confined* aquifers have an impermeable layer above and below.
- *Leaky confined* aquifers have confining layers that are mostly impermeable but also leak some water into the aquifer.

The aquifers considered for this study are, from top to bottom:

### Quaternary (Glacial) Aquifer

The glacial aquifer varies in thickness throughout the project area. It is the uppermost or water table aquifer, so it is in contact with Brown's Creek and other groundwater dependent natural resources.

The hydraulic connection to lower bedrock aquifers likely varies from place to place. Some areas may have thick clay layers that act as lower confining units, while some areas without clay layers may have a good hydraulic connection to the bedrock.

Jordan Aquifer

The Jordan aquifer is one of the most heavily used aquifers in the Twin Cities area. It is confined above by the Oneota dolomite, where present, and it is confined below by the Saint Lawrence Formation. The Saint Lawrence Formation is a leaky confining layer and is even considered part of the Jordan aquifer in some areas.

Tunnel City/Wonewoc

The Tunnel City and Wonewoc Formations are generally considered to be hydraulically connected. This is a widely used aquifer for drinking water, but it is generally not used where the shallower, more productive aquifers are present. The Tunnel City/Wonewoc is a leaky confined aquifer, bounded on the top by the Saint Lawrence Formation and on the bottom by the Eau Claire Formation. Where the Saint Lawrence Formation is not present, the Tunnel City/Wonewoc likely has a hydraulic connection to the glacial aquifer.

Mount Simon

The Mount Simon aquifer is an important regional drinking water source. It is too deep to have a significant influence on this study.

**Wells**

The Oak Glen Golf Course has two irrigation wells onsite. Well No. 1 draws water from the Jordan Aquifer and Well No. 2 draws water from the Tunnel City/Wonewoc Aquifer. Note that both wells have solid casings from the ground surface to the top of the aquifer, so that they only draw water from one aquifer each. See Figure 1 for the locations of the wells and Table 1 for the relevant well data.

**Table 1 - MPARS Well Data**

| Well  | Permit Number | Well Number | Permit Total Volume (MGY) | Installation Pumping Rate (GPM) |
|-------|---------------|-------------|---------------------------|---------------------------------|
| No. 2 | 1986-6106     | 151581      | 30                        | 400                             |
| No. 1 | 1986-6107     | 151580      | 30                        | 275                             |

The golf course wells are operated manually by a switch in each pump house. Maintenance staff turn on one well when they notice that the water level in the irrigation pond is getting low. They have only used Well No. 2 for the last several years. Each pump has an inline meter that records the total amount pumped but does not record the time that the pump turned on or off. The total amount pumped is read once per month and reported annually to the DNR, along with the pumping rate, as required by their water appropriations permit.

The Minnesota Department of Natural Resources (DNR) has several groundwater observation wells within the BCWD. The wells of interest to this study are located within Brown’s Creek Park. The deep

well is named *BC Park – Deep* and is finished within the Tunnel City Aquifer. See Figure 1 for a location map showing the well. Two nearby shallower wells, *BC Park – Shallow* and *BC Park – Middle*, are completed in the glacial aquifer.

### **Observed Water Levels**

When water is pumped from a well, it decreases the water level or the hydraulic head in the well and the surrounding aquifer. The pattern of water level decrease or drawdown around the well is known as a cone of depression, and is illustrated on Figure 3. The cone of depression can extend for long distances depending on the pumping rate, time since pumping began, aquifer permeability, and other aquifer characteristics. When the pumping stops, the groundwater level rises and eventually returns to pre-pumping levels.

EOR downloads and reviews water levels from the DNR observation wells as part of the BCWD groundwater monitoring program. A record of groundwater levels recorded at the *BC Park – Deep* well is shown on Figure 4. The data from 2007-2016 is not available as the well had partially collapsed, but it was later repaired.

EOR noted frequent, short drawdowns of groundwater levels at the *BC Park – Deep* well of about 4-6 feet. Upon further inspection, the drawdown data had characteristics of being caused by brief periods of pumping by a nearby well. Figure 5 shows a small subset of the water level data from the *BC Park – Deep* well where the effects of pumping are clearly evident. Multiple high-capacity wells were suspected of causing the drawdown, but the culprit could not be identified because of the lack of short-term pumping records.

While doing research for this study, we noted that Oak Glen golf course did not operate Well No. 2 during the years 2019-2020, as shown on Figure 4. Not coincidentally, the frequent, short drawdowns at the *BC Park – Deep* well also stopped during that time period. The pumping and the drawdowns resumed in 2021. We consider this to be strong evidence that Well No. 2 caused the drawdown of groundwater levels in the area of the *BC Park – Deep* well. Note that both these wells are completed in the Tunnel City/Wonewoc aquifer. The drawdowns in the observation well also only occurred during warm weather months, further suggesting a connection to the golf course wells.

A comparison of the groundwater levels in the three BC Park observation wells is presented on Figure 6. It is important to note that no drawdown was observed in the shallower wells, *BC Park – Medium* and *BC Park – Shallow* completed in the glacial aquifer. This implies that a confining layer separates the Tunnel City/Wonewoc aquifer from the glacial aquifer. Because Brown's Creek is only in direct contact with the uppermost aquifer (glacial aquifer), we can further conclude that pumping from Well No. 2 does not affect Brown's Creek in the area of Brown's Creek Park. However, it is important to note that aquifer conditions may be very different downstream and upstream from this area.

### **Calculated Drawdown Effects in other Areas**

This discovery presented an opportunity to develop a simple groundwater model to estimate the groundwater drawdown caused by the golf course wells in other locations along Brown's Creek. The first step was to calculate the hydraulic conductivity and storativity of the Tunnel City/Wonewoc aquifer in the area of Brown's Creek Park based on the following parameters:

- Aquifer thickness, as recorded in well logs (77 ft)
- Pumping rate of Well No. 2, as reported to DNR by Oak Glen golf course (400 gpm)
- Drawdown data observed in the *BC Park- Deep* well
- Distance between the two wells.

The Hantush (1964) Method was used for a leaky aquifer with no aquitard storage. The hydraulic conductivity (permeability) of the aquifer was determined to be 19.54 ft/day with a storativity of 6.928E-5. These are comparable two parameters reported for the Tunnel City/Wonewoc aquifer in other parts of the Twin Cities.

Next, we calculated the drawdown that occurs in the Tunnel City/Wonewoc aquifer at other locations along Brown's Creek. The calculations were based on the assumption that the aquifer thickness and the hydraulic conductivity are the same everywhere. The aquifer was assumed to be confined where the Saint Lawrence formation was present and unconfined where it was not present. The calculations simulated continuous pumping of Well No. 2 for 24 hours.

Finally, we calculated the drawdown that likely occurs in the Jordan aquifer when Well No. 1 is pumped for 24 hours. No observation data was available as it was for Well No. 2. Instead, we used the following values:

- Hydraulic conductivity (43.3 ft/day) that had been developed for the Twin Cities Metro Model (Met Council, 2014).
- Storativity (6.928E-5) was assumed to be the same as was calculated for the Tunnel City/Wonewoc aquifer.
- Pumping rate (300 gpm) reported to DNR in the past when the well was operational.
- Aquifer thickness (77 ft) as reported in well logs.

Again, we assumed that the aquifer thickness and hydraulic conductivity were the same everywhere. The Jordan aquifer was assumed to be confined where the Oneota Dolomite was present and unconfined everywhere else.

## Model Results

Model results are shown on Figure 7 and Figure 8. The underlying geologic maps show the uppermost bedrock layer encountered below areas of BCWD. Figure 5 shows the calculated drawdown in the Tunnel City/Wonewoc aquifer created by pumping Well No. 2 at different points along Brown's Creek. The aquifer was assumed to be unconfined in areas where the Tunnel City Group formation is the uppermost bedrock. In other areas, the aquifer was assumed to be confined, which resulted in greater calculated drawdown. **Calculated drawdowns range from 1.7 feet in the area of the St. Croix River, to 17.7 feet closer to the well.**

Similarly, Figure 6 shows the calculated drawdown in the Jordan aquifer created by pumping Well No. 1. Figure 6 has fewer points because the Jordan aquifer is not present in all areas, as indicated by the geologic map. The aquifer was assumed to be unconfined in all areas. **Calculated drawdowns ranged from 3.7 to 5.1 feet.**

## Discussion

The constant inflow of groundwater into Brown's Creek is important for maintaining cooler temperatures, addressing thermal loading, and improving the coldwater assemblage for fish and macro-invertebrates. Monitoring data has shown that Brown's Creek actually loses water in the area of the lower gorge under some conditions, usually late in the summer. Brown's Creek flow monitoring data has shown decreasing discharge further downstream in the area of the gorge. In addition, monitoring using in-stream piezometers has shown that lower reaches in the Creek lose water to groundwater during certain times of the year.

The findings of this evaluation suggest that groundwater pumping from nearby wells could increase the rate of loss from the Creek. The calculated values of drawdown in the Tunnel City/Wonewoc and Jordan aquifers are a cause for concern that the wells are drawing water away from Brown's Creek. Drawdown, or reduction in the hydraulic pressure within an aquifer, potentially reduces the contribution of an aquifer to a stream.

A hydraulic connection between the bedrock aquifers (i.e. Jordan and Tunnel City/Wonewoc) and Brown's Creek has not been positively identified. In fact, shallow wells in Brown's Creek Park are not affected by the pumping of Oak Glen Well No. 2 from the Tunnel City/Wonewoc aquifer. This is evidence that the Creek is not hydraulically connected to the bedrock aquifer in this area and is "protected" by clay layers in the glacial aquifer. However, a connection appears likely in other areas because bedrock has been observed at ground surface or just below ground surface throughout the lower gorge.

The analysis presented here provides useful insight into groundwater flow in a limited area around Brown's Creek. To better understand how pumping affects the quantity of baseflow contributions (how much water is being lost from the system due to pumping) the BCWD would need to develop a more robust groundwater model which requires more accurate input parameters (i.e., local hydraulic conductivity measurements). All groundwater models need to be calibrated to actual field data in order to be considered accurate.

We do not yet have enough data to develop a more sophisticated groundwater model of the area, which could be used to support management decisions, or regulate groundwater use in other areas around Brown's Creek. A well-designed pump test would provide groundwater modeling data for other areas and answer key questions such as:

- Are the area aquifers homogeneous or do they have variable characteristics? This would help us understand the effect of pumping on different parts of the Creek. It would also be important for developing future groundwater models in other areas.
- Is there a hydraulic connection between the bedrock aquifers, the glacial aquifer, and Brown's Creek?
- Does pumping from the golf course wells affect the discharge (baseflow) of Brown's Creek through the lower gorge?

## **Recommendations**

BCWD and EOR should continue to develop a methodology and cost estimate for a pump test using the pumping wells at Oak Glen Golf Course. One significant finding of this investigation is that short-term pumping of an irrigation well will produce drawdown in the area of Brown's Creek. Because the pump test does not need to run for a long time, the golf course irrigation pond has sufficient capacity to accept the discharge from the pump test, and the water does not need to be "wasted".

The pump test would involve:

- New shallow observation wells installed near Brown's Creek to measure changes in groundwater level in the water table aquifer.
- Instream piezometers installed in Brown's Creek to directly measure changes in the groundwater levels just below the Creek.
- Two independent pump tests, one for each irrigation well.
- Pump test runtime of 24-48 hours.

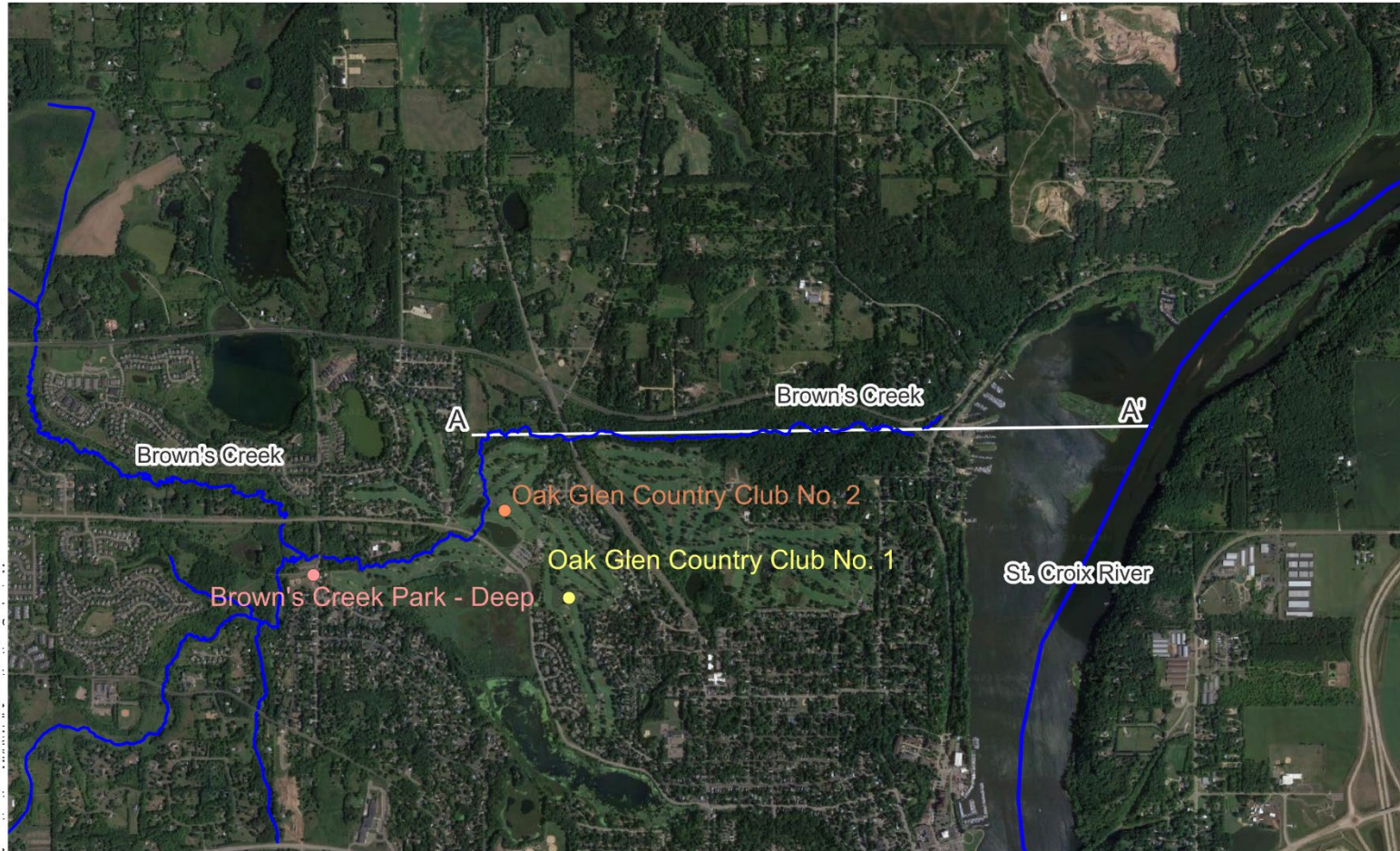
A pump test would ideally be conducted in late summer when the discharge of Brown's Creek is close to base flow levels.

## **References**

Hantush 1964. Hydraulics of Wells. Advances in Hydroscience. Vol. 1, pp. 281-432.

Metropolitan Council, 2014. Twin Cities Metropolitan Area Groundwater Flow Model Version 3. :83.

Date: 2023-04-02T11:40:41.785 Author: Michael Talbot Layout: BCWD Well Investigation Location Map Document Path: C:\Users\W\Hegland\OneDrive - Emmons & Olivier Resources, Inc\Desktop\Well Investigation\_MKH\GIS\_Well



- Observation Well
- Jordan Wells
- Tunnel City Wells
- Cross-section
- River
- Stream



BCWD

**Well Investigation Location Map**

**Figure 1 - Location Map**

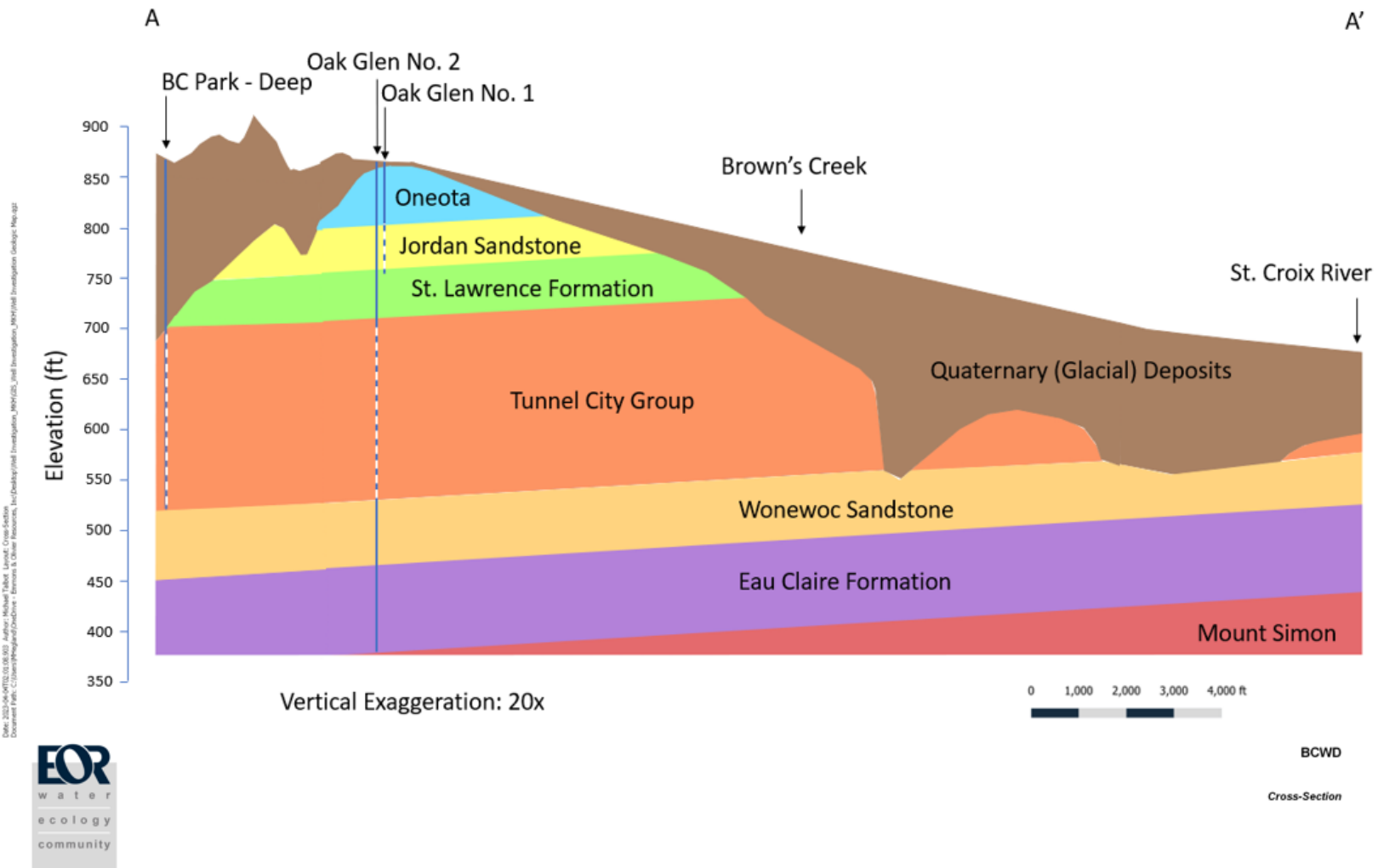


Figure 2 – Geologic cross-section A-A'



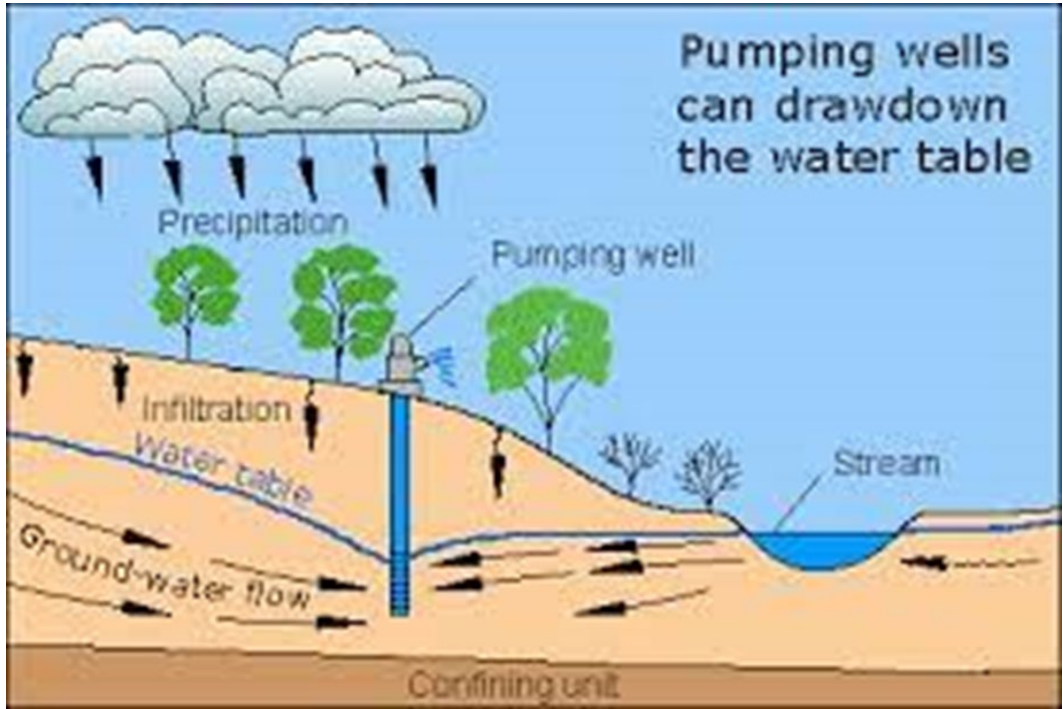


Figure 3. Cone of depression created by a pumping well

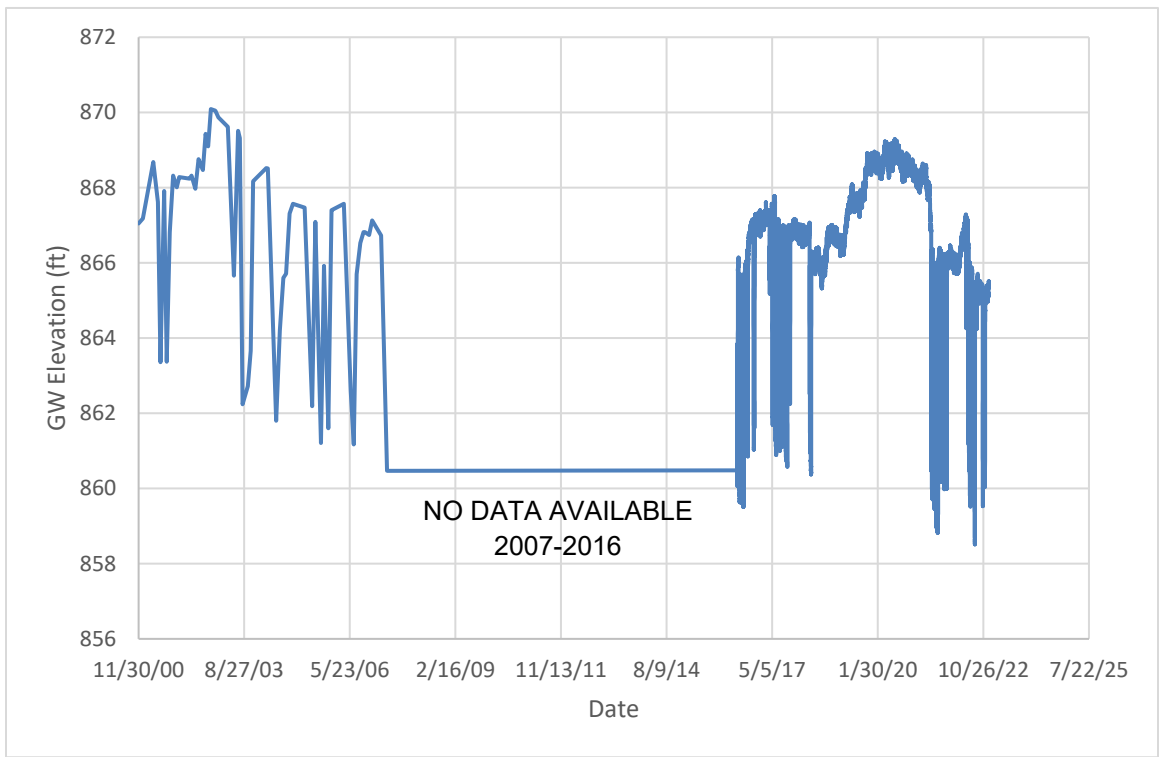
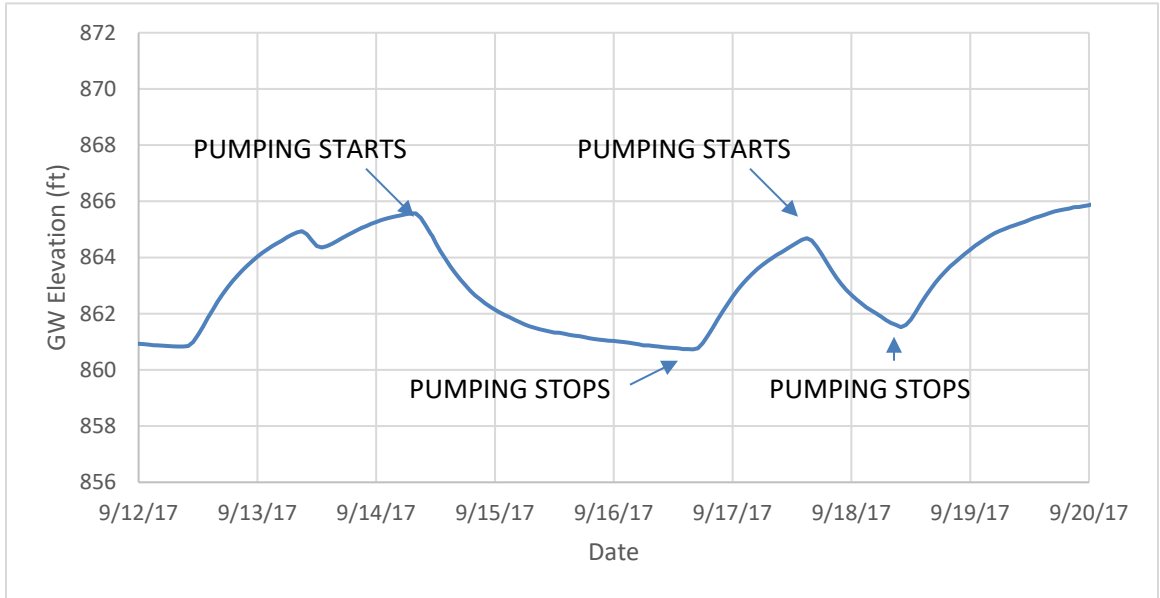
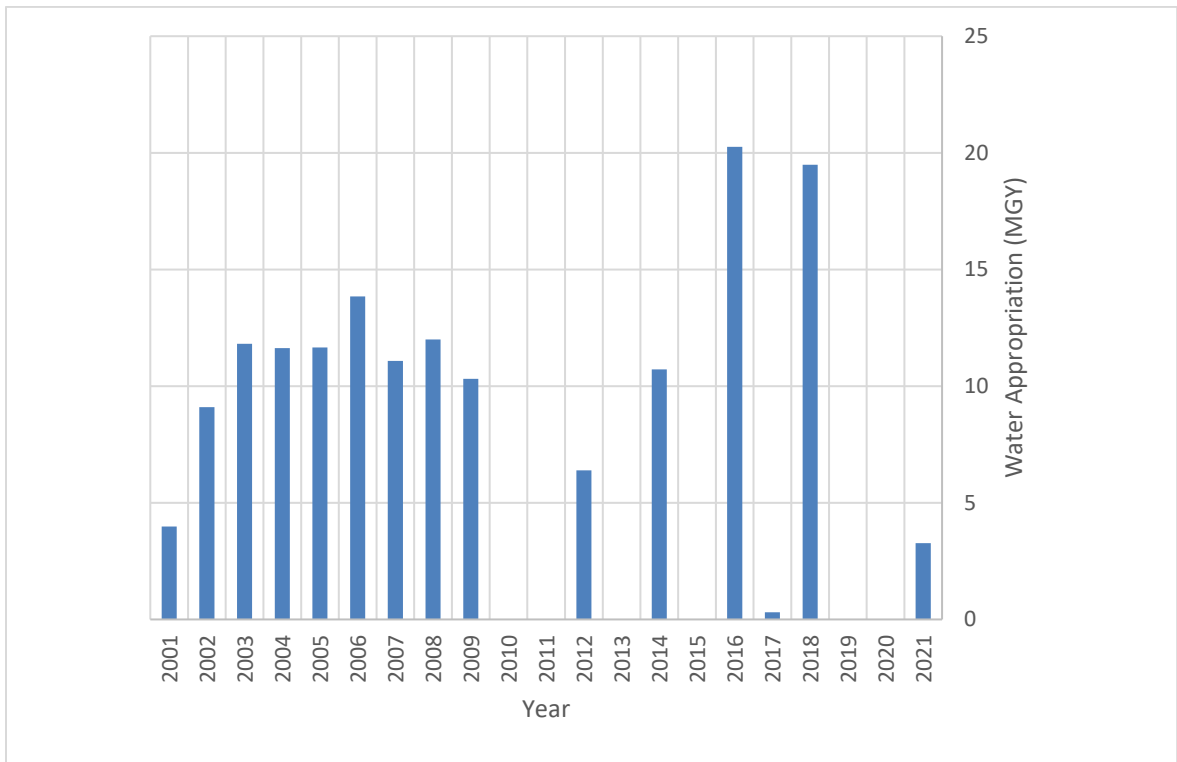


Figure 4. Groundwater Elevation at BC Park - Deep



**Figure 5. Influence of pumping on BC Park - Deep well**



**Figure 4 - Water Appropriation for Oak Glen Golf Course Well No. 2**

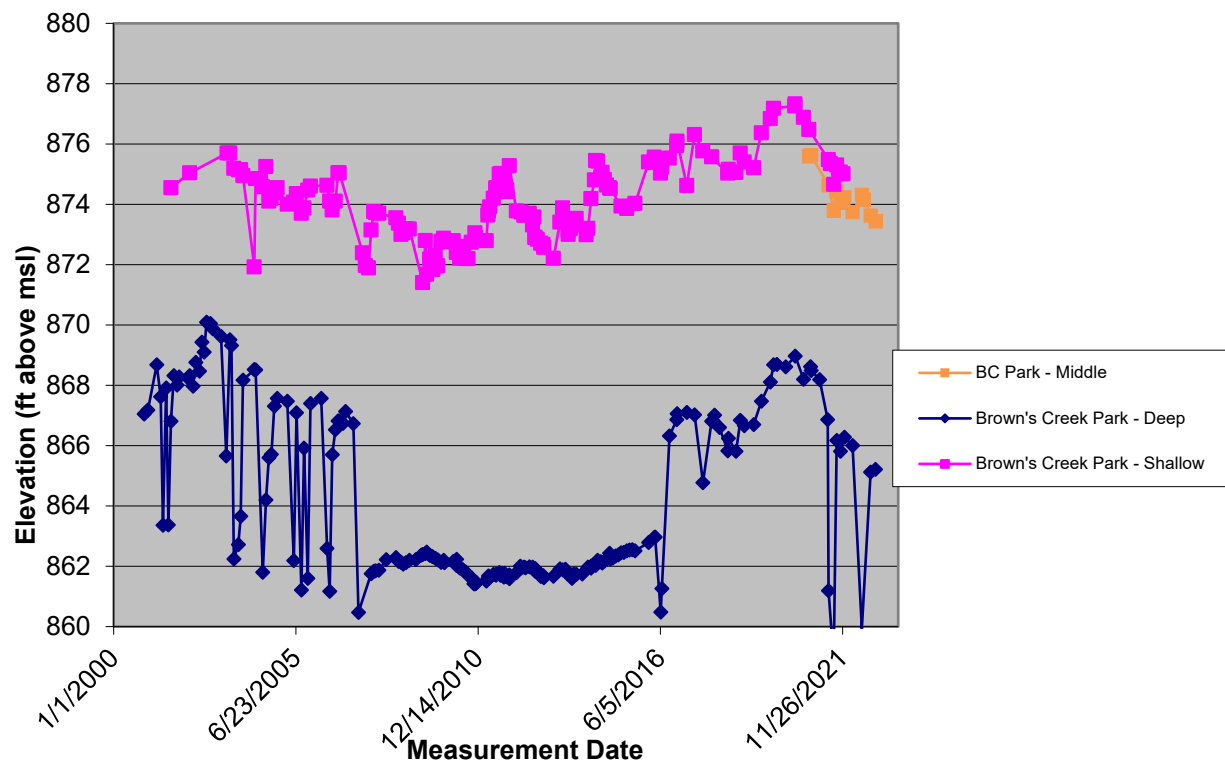
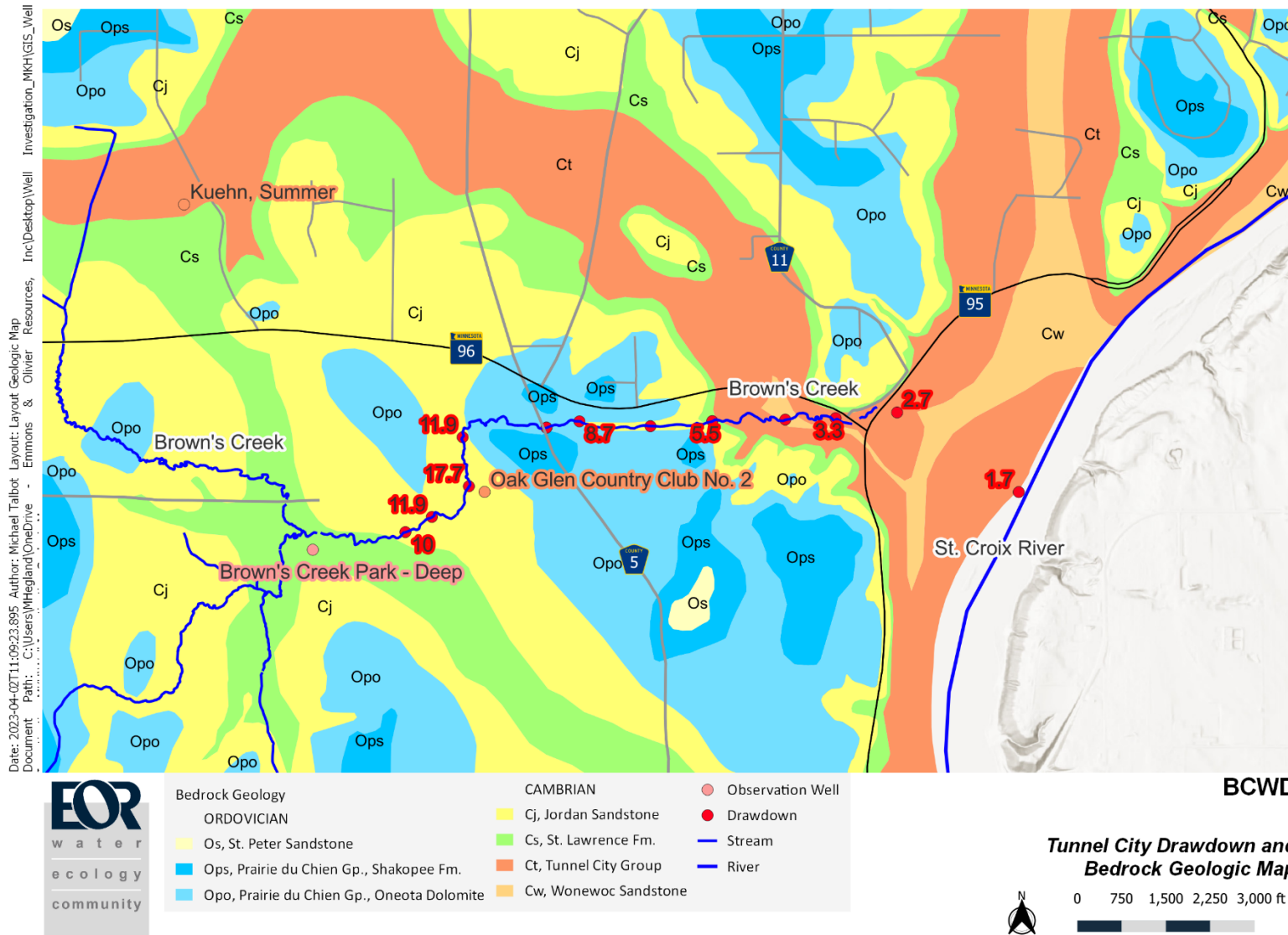
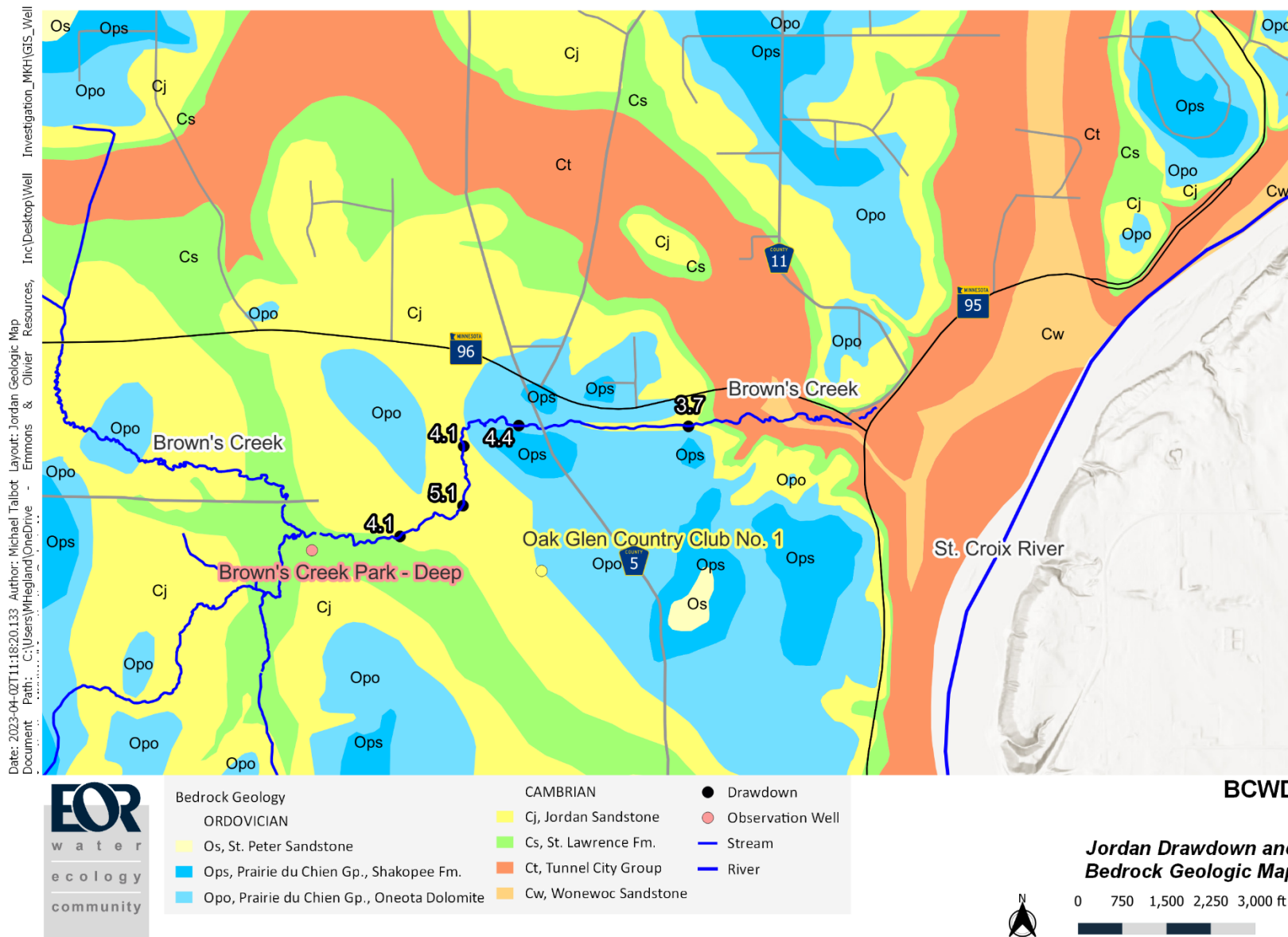


Figure 6. Comparison of groundwater levels in BC Park observation wells



**Figure 7 - Geologic Map of the Study Area showing calculated groundwater drawdown in the Tunnel City Group aquifer**



**Figure 8 - Geologic Map of the Study Area showing calculated groundwater drawdown in the Jordan aquifer**



## Minnesota Watersheds

2023 Legislative Session

Legislative Update

March – early April, 2023

By Ray Bohn

With the 2023 Legislative Session over half complete, legislative committees are working hard to finish their finance bills by 5:00 pm today, April 4, 2023. All omnibus finance bills must be reported out of their respective committees to their respective overall finance committees, Ways and Means in the House and the Finance Committee in the Senate.

When the members return from their break on April 11, they will launch headlong into moving the omnibus finance and policy bills through these committees to the floor for floor action. After floor votes on the bills, they will be matched up and referred to various conference committees for final action.

However, several obstacles remain. First, the Senate is passing separate finance and policy bills, but the House is passing joint bills. How that issue will be resolved is yet to be determined. The second obstacle is how the committee conference committees will be structured .... In other words, which omnibus bills are joined together to create a single conference committee? The need to appoint fewer conference committees is simply the result of not enough people to staff separate conference committees for each topic area.

As always, we are sure all will be worked out and the work will go on. It does make it more challenging though!

The taxes bills in both houses' are still in progress and they continue to hear bills. Both taxes committees will begin putting together their final omnibus bills from each body in the next few weeks. **We have been assured that our general levy fund bill increase will be heard after the break for possible inclusion in the Senate Taxes omnibus bill.** Because the House Environment Committee would not hear our general levy fund bill, we will need to get the general levy bill in the Senate omnibus bill for consideration in the taxes conference committee.

As expected, the drainage registry bill was put into the House Environment Omnibus bill but not in the Senate Environment Committee. The Senate agreed with us that this issue needs to return to the Drainage Work Group (DWG) to be further negotiated and agreed to by all stakeholders. This too will be settled in conference committee. Drainage authorities, farm groups, and drainage industry stakeholders continue to stand firmly against this proposal unless agreed to by the DWG.

The bonding and capital investment general fund bill were stalled in the Senate when the bonding bill ([SF676](#)) was defeated on the Senate floor (3/5<sup>th</sup> majority vote needed for passage). The general fund bill then was not heard. The DFL majority then announced that they plan on combining the capital investment bills into one large general fund bill (cash) all for capital investments. The GOP wants additional tax reductions before agreeing to use bonding for a capital investment bill. They view this strategy as the only leverage they have over DFL actions. This legislation includes funding for numerous needed flood hazard mitigation projects as well as other capital projects for several watershed districts. So, it does appear that we will have a capital investment bill this year of some sort.

As we move into the final phase of the session most viable bills will be incorporated into the appropriate omnibus bill for final consideration. Below are the omnibus bills of interest and which bills of interest to watersheds are incorporated within those bills:

**Pertinent watershed legislation pending:**

**HF2310 w/delete all amend); Hansen – House Environment and Natural Resources Omnibus Finance and Policy bill.** Passed with amendments to the House Ways and Means Committee. The bill includes:

- [HF2354](#); Pursell. Drainage Registry legislation is included in the House omnibus bill.
- [HF1828](#); Hansen. BWSR agency bill including clarifying language that watershed district managers, rather than BWSR, established by order certain watershed district projects.

**SF 2904; Hawj – Omnibus Environment and Natural Resources Policy Bill.** Passed as amended to the Senate Floor. The bill includes:

- [SF1983](#); Hawj. BWSR agency bill including clarifying language that watershed district managers, rather than BWSR, established by order certain watershed district projects.
- [SF1033](#); Kupec. \$36,000 funding for Red River Watershed Management Board mediation.

**HF1999; Lillie – House Legacy Finance Bill.** Heard in the Ways and Means Committee and passed to the floor as amended.

- Amended to change Clean Water Fund recommendations to legislature instead of Governor and move to an annual funding cycle. Minnesota Watersheds opposes this provision. Joint written testimony in opposition to this change was submitted by the Association of Minnesota Counties, Minnesota Association of Soil and Water Conservation Districts, and Minnesota Watersheds.
- Projects must assess whether the funding celebrates cultural diversity or reaches diverse communities.

**SF1682; Hawj – Clean water, parks and trails, and cultural heritage funds appropriation.** Will be heard Tuesday, April 4, 2023 in the Environment, Climate, and Legacy Committee and passed to the Finance committee.

**HF669; Lee – Bonding Bill.** Passed the floor and was sent to the Senate for action. Bonding appropriation \$1.9 Billion.

- Flood Hazard Mitigation Total \$37,644 M
- Undesignated \$15,000 M
- Red River Valley \$5,000 M
- Shell Rock River Watershed District – Fountain Lake Project \$9,000 M
- Local Wetlands Replacement \$12,000 M
- RIM CREP \$ \$10,700 M
- Area II Flood Hazard Mitigation \$1,500 M – General Fund
- Lower MN River Watershed District \$2,750 M
- Total \$1,942 Both Bills

**HF670; Lee – Cash capital investment bill.** Appropriates general fund money to a variety of capital projects. Passed and sent to the Senate.

**SF676; Pappas – Bonding, bonds issued.** Heard on the Senate floor and defeated (requires at 3/5<sup>th</sup> vote). Bonding appropriation. Majority party has indicated they will bring a revised all-cash capital investment bill to the floor for vote. Included in the bill are:

- Flood Hazard Mitigation: \$34,144 M
- Red River Watershed Management Board: \$5,000 M
- Flood Hazard Mitigation Undesignated \$15,000 M
- Shell Rock River Watershed District – Fountain Lake Project \$9,000 M
- Local Road Wetlands \$12,000 M
- MN CREP \$ \$10,700 M
- Area II Flood Hazard Mitigation \$1,500 M – General Fund
- Lower MN River Watershed District: \$2,700 M
- Total Both Bills \$1,942 B

**SF677; Pappas – Capital Investment bill, general fund appropriation.** On Senate floor but no action taken.