WORK SESSION
Public Safety Facility - Concept Plan
5:30 - 7:00 PM

AGENDA
CHASKA CITY COUNCIL
CHASKA CITY HALL - COUNCIL CHAMBERS & ZOOM
Monday, July 17, 2023
7:00 PM

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Adopt Agenda
5. Visitor Presentation
   - 5.A. Southwest Transit - Erik Hansen Chief Executive Officer
   - 5.B. River City Days Book Sale - Libby Fairchild
   - 5.C. Annual State of the Library Report - Jodi Edstrom Interim Library Director / Chaska Branch Manager
6. Approve Previous Meeting Minutes
   - 6.A. City Council Meeting Minutes from 6-26-2023
7. Consent Items
   - 7.A. On-Sale Liquor at a Community Event - Patron's
   - 7.B. On-Sale Liquor at a Community Event - La Hermosa
   - 7.C. Adopt Resolution No. 2023-60 Approving the Final Site & Building Plan for Crown Extrusions (4035 Norex Drive)/Greystone Construction/PC #2023-17
8. Action Items
   - 8.A. 2022 Annual Financial Reports
9. Bills

9.A. ACCOUNTS PAYABLE CLAIMS ROSTER 7-17-2023

10. Other Business

10.A. City Administrator's Report

10.B. 1st-Qtr 2023 Investment Report dated July 17th, 2023

11. Adjourn

2023
State of the Library

Carver County Library
Chaska Branch & Administration

Public Services – Library

Celebrate

1,062,652 Checkouts in 2022

CARVER COUNTY

System Accomplishments

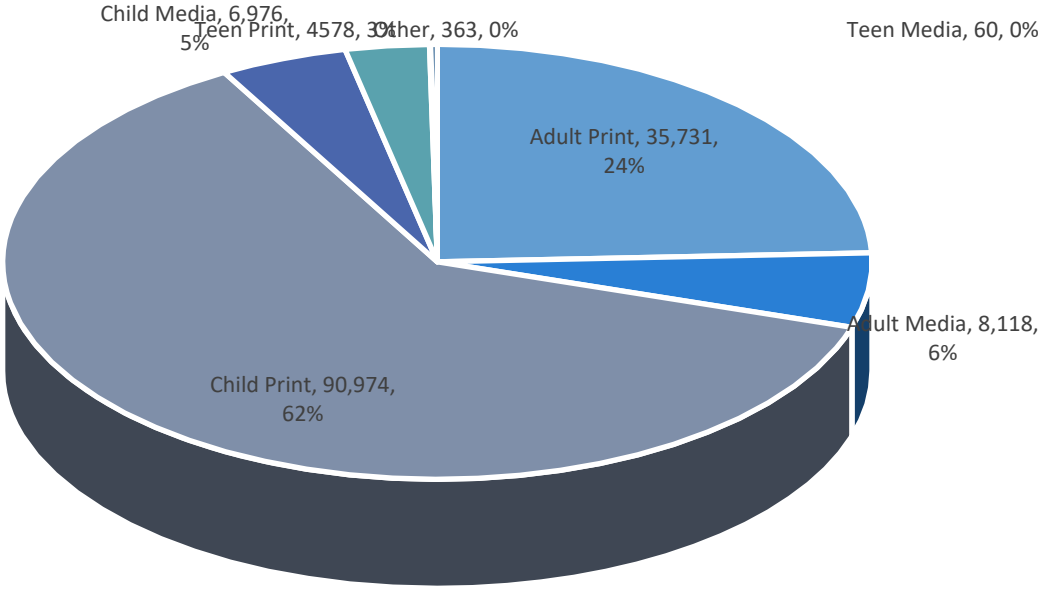
- Returned to in person programming
- 26.4% increase in eBook/eAudio checkouts
- Collaborated with Carver County Health and Human Services
- Charles Dahlke Grants
- New Intergenerational Services Team
- New 5-Year Strategic Plan

Library Promises

- Create a welcoming and accessible environment for all.
- Strive to provide an enriching, inclusive, and safe library experience.
- Maintain a well-trained and skilled staff.
- Provide resources reflecting our communities and diverse points of view.
- Be an engaged partner in our communities.
- Be inspiring and innovative.
- Promote the joy of reading and lifelong learning.
- Reach out to underserved communities.
- Be good stewards of resources we receive.
- Present enriching events and programs.

Circulation Statistics

Chaska Circulation 2022



Public Services – Library

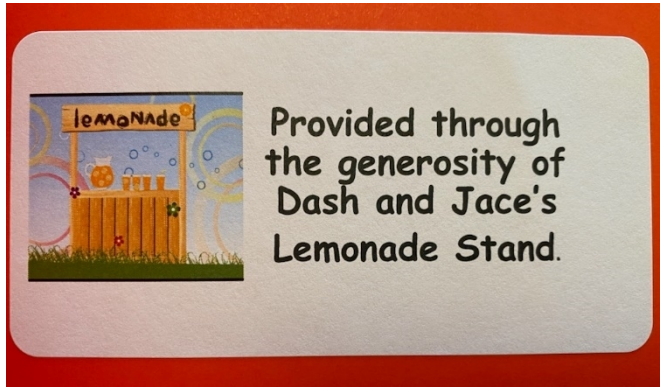
CARVER COUNTY

All Are Welcome

CARVER COUNTY

Public Services – Library

Customer Service & Community Connections



CARVER COUNTY

Collection

- Print Books & eBooks
- Books on CD & eAudiobooks
- Magazines, eMagazines & magazines/journals via databases
- DVD's – movies, shows, instructional
- Music CD's
- Bookflix

CARVER COUNTY

Virtual Programming

CARVER COUNTY

Public Services – Library

Intergenerational Programming

CARVER COUNTY

Public Services – Library

Adult Winter Reading Program

Books to Enjoy

www.carverlib.org/catalog

Fiction

With the Fire on High
by Elizabeth Acevedo

Honey and Spice
by Bolu Babalola

Baking Cakes in Kigali
by Gaile Parkin

Black Cake
by Charmaine Wilkerson

Nonfiction

Black Food (394.1208 BLA 2021)
by Bryant Terry

The Africa Cookbook (641.596 HAR)
by Jessica B. Harris

My America: Recipes From a Young Black Chef (641.5929 ONW 2022)
by Kwame Onwuachi

The Rise (641.5929 SAM 2020)
by Marcus Samuelsson

The Moroccan Collection (641.5964 WAL)
by Hilaire Walden

JANUARY & FEBRUARY 2023

Winter Reads

WINTER READING FOR ADULTS

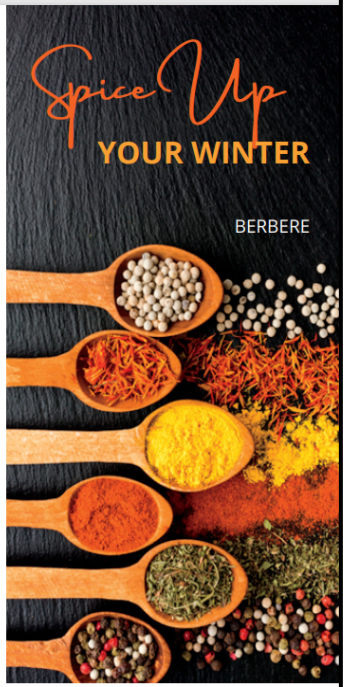
Register for Winter Reads on the Beanstack website carverlib.beanstack.org, use the Beanstack Tracker app, or ask at the Information Desk.

Get a prize for registering, while supplies last. Get a free book coupon after your first review.

All reviews are entered into a drawing for Barnes & Noble gift cards or one of two Kindle Fires.

Carver County Library

Chanhassen 952-227-1500
Chaska 952-448-3886
Norwood Young America 952-467-2665
Victoria 952-442-3050
Waconia 952-442-4714
Watertown 952-955-2939
www.carverlib.org



CARVER COUNTY LIBRARY

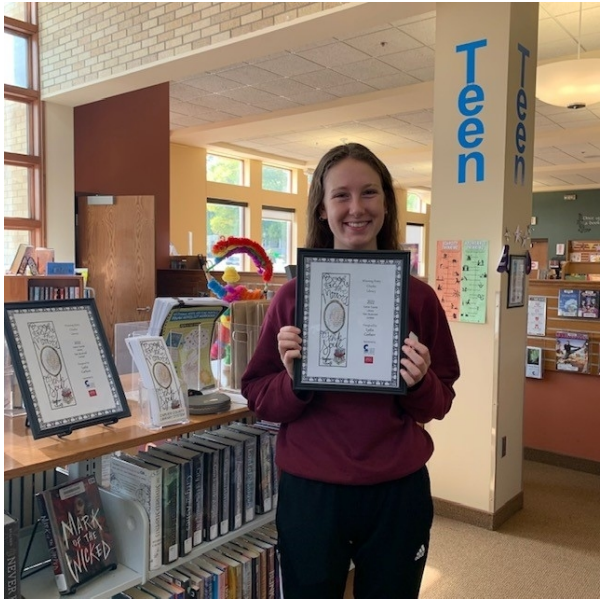
Winter Reads

Public Services – Library

CARVER COUNTY

Seed Library

Programming for Teens



CARVER COUNTY

Public Services – Library

Summer Reading Program

CARVER COUNTY

Public Services – Library

Summer Reading Program

CARVER COUNTY

Public Services – Library

Programming for Kids

CARVER COUNTY

Public Services – Library

Storytimes

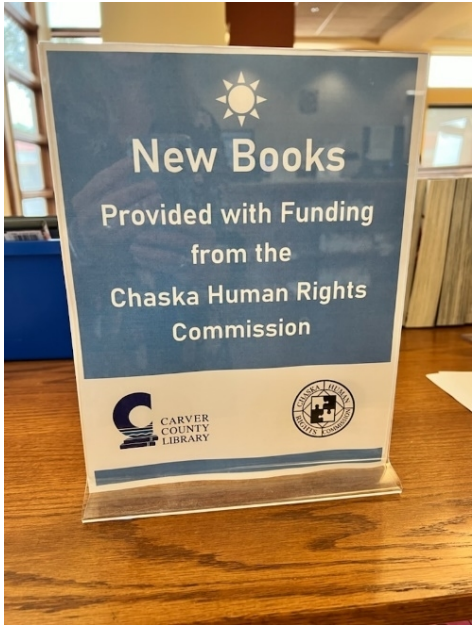
CARVER COUNTY

Passive Programs

Outreach & Partnerships

CARVER COUNTY

More Partnerships



CARVER COUNTY

Downtown Chaska Fun

Library Administration

CARVER COUNTY

Friends Group

Thank You City of Chaska

Questions?

Contact us…

Jodi Edstrom

Library Director, Carver County Library

jedstrom@co.carver.mn.us

CARVER COUNTY

DRAFT

- MINUTES -
CHASKA CITY COUNCIL
JUNE 26, 2023

1. Call to Order
The meeting was called to order by Mayor Windschitl at 7 p.m.

2.Pledge of Allegiance

3. Roll Call
Roll call was taken. Present: Mayor Windschitl and Councilmembers Grau, Hatfield, and Hubbard.

Absent: Councilmember Huang.

Also Present: Matt Podhradsky, City Administrator; Elise Durbin, Assistant Administrator; Nate Kabat, Community Development Director; Liz Hanson, City Planner; Jake Saufley, City Attorney.

4. Adopt the Agenda
Motion by Councilmember Hatfield, second by Councilmember Hubbard to adopt the agenda as presented. Motion carried.

5. Proclamation
5.A. Chaska Area Fishing with a Friend Veterans Celebration
Phil Honzy, Board Member of Chaska Area Fishing with Friends, introduced himself and explained Veterans Fishing Day is July 11 at Howard's Point Marina in Shorewood.

Mayor Windschitl read the proclamation in full.

6. Visitor Presentation
6.A. Representative Rehm Recognition
Representative Rehm explained some highlights of bills include $20 million for Hwy 5, $10 million for 82nd Street improvements, $5.425 million for City Square West redevelopment, authorization of the levy for the District 112 Transportation Hub, $300,000 per year to expand international marketing opportunities for farmers, a refundable sales tax exemption for new city building construction, financial support for library expansion, investment to increase the availability of nutritious food for underserved communities, $4 million e-bike tax rebate, creation of Traffic Safety Council, and $15 million for solar for school programs.

Mayor Windschitl presented Representative Rehm with a plaque thanking her for work on behalf of Chaska.

Assistant City Administrator pointed out there is a resolution on the Consent Agenda that would promote additional legislation to finish the City Square West redevelopment.

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6.B. Tour de Tonka – Jenny Bodurka

Jenny Bodurka, representative of Tour de Tonka, stated the 18th annual event will be on Saturday, August 5, 2023. She shared a number of statistics about the event and pointed out a portion of the ride costs are donated to ICA Food Shelf. A new feature is a medallion hunt.

7. Approve Previous Meeting Minutes

7.A. Approve the June 5, 2023 City Council Meeting Minutes

Motion by Councilmember Grau, second by Councilmember Hubbard to approve the minutes of the June 5, 2023 City Council meeting.
Motion carried.

8. Consent Agenda

Motion by Councilmember Hatfield, second by Councilmember Hubbard to approve the Consent Agenda Items A through K:

A. Adopt Resolution No. 2023-52 to Award Bid for Hill Tower Demolition and Water Main Improvements

Motion to adopt Resolution No. 2023-52 awarding the bid for the Hill Tower Demolition and Water Main Improvements, with the low bid of $504,180.00

B. Adopt Resolution 2023-53 - Approving 2023 Performance Measures

Motion to approve adopt Resolution 2023-53 Approving 2023 Performance Measures.

C. Approve Temporary On-Sale Intoxicating License - Flags and Honor of MN

Motion to approve the Temporary On-Sale Intoxicating License TW 23-03 for Flags and Honor of Minnesota, that allows them to serve intoxicating beverages at their car, bike and tractor fund raising event, on August 5, 2023.

D. Approve Temporary On-Sale Intoxicating License - Chaska Rotary

Motion to approve Temporary On-Sale Intoxicating License TW 23.04 for the Chaska Rotary Foundation, that allows them to serve intoxicating beverages at Chaska City River Days, on July 28th – 30th, 2023. Adopt Resolution No. 2023-54 Approving the Final Site & Building Plan and Final Plat for Chaska Yards/Carver County CDA/PC #2023-15

E. Approve Temporary On-Sale Intoxicating License - Chaska Lions

Motion to approve Temporary On-Sale Intoxicating License TW 23.05 for the Chaska Lions Club, that allows them to serve intoxicating beverages at Chaska City River Days, on July 28th – 30th, 2023.

F. Adopt Resolution No. 2023-54 Approving the Final Site & Building Plan and Final Plat for Chaska Yards/Carver County CDA/PC #2023-15

Motion to adopt Resolution No. 2023-54 approving the Final Site & Building Plan and Final Plat for Chaska Yards (PC #2023-15).

G. Adopt Resolution No. 2023-56 Amending the Assessment Roll for the 2022 Downtown Street and Utility Reconstruction Project

Motion to adopt Resolution 2023-56 Adopting the Amended 2022 Downtown Street and Utility Reconstruction Project Assessment Roll.

H. Adopt Resolution No. 2023-57 Approving the Lot Split and Consolidation of 9328 and 9332 Rhoy Avenue/Karrie Shroyer/PC #2023-16

Motion to adopt Resolution #2023-57, approving the Lot Split and Lot Consolidation between 9328 and 9332 Rhoy Avenue, subject to the stipulations included in said resolution and the following conditions:

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1. Approvals shall be based on the following graphic exhibits:
    a. Certificate of Survey and Lot Line Adjustment, prepared by Demars-Gabriel Land Surveyors, Inc., dated March 10, 2023
2. 6,356 square feet is consolidated into Parcel B (9332 Rhoy Avenue)
3. Lot Consolidation is obtained through Carver County

I. Adopt Resolution 2023-58 Supporting a Capital Budget Request for the City Square West Project

Motion to adopt Resolution 2023-58, supporting an application by the City for a Capital Budget request for the City Square West project.

J. Adopt Resolution No. 2023-59 Approving Construction Plans for Creek Road Trunk Sewer and Authorizing Solicitation of Bids

Motion to adopt Resolution No. 2023-59, approving the construction documents for the 2023 Creek Read Truck Sewer Extension Street, Utility, and Trail Improvement Project and authorizing the solicitation of public bids.

K. Approve an Amended and Restated Purchase and Redevelopment Agreement, LHIA Agreement, and LHIA Subrecipient Agreement for the Ernst House/Chaska Yards Redevelopment Project

Motion authorizing the Mayor and City Administrator to:

1. Sign an Amended and Restated Purchase and Redevelopment Agreement with the Chaska Economic Development Authority and the Carver County Community Development Agency.
2. Sign the LHIA Agreement with the Metropolitan Council.
3. Sign the LHIA Subrecipient Agreement with the Carver County Community Development Agency.

Motion carried.

9. Action Items

9.A. Adopt Resolution No. 2023-55 Approving the Preliminary Site & Building Plan for Crown Extrusions at 4035 Norex Drive/Greystone Construction/PC #2023-14

City Administrator Podhradsky introduced the item to the Council and City Planner Elizabeth Hanson provided a presentation on it.

Mayor Windschitl noted his excitement about the project.

Motion by Councilmember Hatfield, second by Councilmember Grau to adopt Resolution No. 2023-55 approving the Preliminary Site & Building Plan for Crown Extrusions (4035 Norex Drive) (PC# 2023-14).
Motion carried.

Mayor Windschitl asked when construction would begin. A representative of the project stated construction would begin this summer.

10. Bills

10.A. Accounts Payable Claims Roster 26-6-2023

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Motion by Councilmember Grau, second by Councilmember Hubbard, to approve the bills as presented. Roll call was taken. Voting aye: Councilmembers Hatfield, Hubbard, Grau, and Mayor Windschitl. Voting nay: None
Motion carried.

11. Other Business
10.A. City Administrator's Report

Councilmember Hatfield:
- Noted Fire and Ice will be July 14-15.

Councilmember Hubbard:
- Attended the Pride Picnic, which was a great event. The location was a great fit for the event.
- Thanked the Human Rights Commission and the Parks and Recreation Department for all their work on the event.
- Attended the Math in the Park event at Fireman's Park and checked out the Farmer's Market.
- Participated in Communities of Belonging call.
- Pointed out there have been several posts from the local humane society.

Councilmember Grau:
- Encouraged everyone to be mindful and responsible throughout the Fourth of July celebrations.
- Wished his wife a Happy Birthday.

Assistant City Administrator Elise Durbin
- Noted Hwy 41 will remain closed between 1st and 61, but there will be other access to the downtown area.

City Administrator Matt Podhradsky
- Pointed out next City Council meeting won't be until mid-July.
- Wished his wife a Happy Anniversary.

City Attorney Jake Saufley
- Explained this will be his last meeting with Chaska due to changes in his personal life. He noted this is likely the most fulfilling job he may ever have. He thanked the Council and Staff for their work.

City Attorney Mike Melchert
- Introduced his replacement Christophe Morschen and noted he only practices municipal law. Mr. Morschen is originally from Carver County.

Mayor Windschitl:
- Reminded residents to be mindful of watering practices.

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12. Adjourn

Motion by Councilmember Grau, second by Councilmember Hatfield to adjourn the meeting at 7:58 p.m.

Motion carried.

REQUEST FOR ACTION
CHASKA CITY COUNCIL
7/17/2023

Subject: **On-Sale Liquor at Community Event –**
Patron Mexican Bar & Grill at Latin Music & Food Festival

Prepared By: Denise Beebe, Senior Clerk

Patron's Mexican Bar & Grill of 207 N. Chestnut St #110, Chaska MN 55318 has made application for an On-Sale Liquor Permit at a Community Event for Chaska's Latin Music & Food Festival located in Firemen's Park. This will allow patrons to purchase alcohol at their booth during this Community Event on Friday, September 22nd, 2023.

All required paperwork is on file. Staff recommends approval of the license.

CITY COUNCIL ACTION REQUESTED

Motion to approve On-Sale Intoxicating License at a Community Event, Lic# OSCF23.01, for Patron's Mexican Bar & Grill, 207 N. Chestnut St #110, Chaska MN for Chaska's Latin Music & Food Festival, effective September 22nd, 2023.

REQUEST FOR ACTION
CHASKA CITY COUNCIL
7/17/2023

Subject: **On-Sale Liquor at Community Event –**
La Hermosa Mexican Restaurant at Latin Music & Food Festival

Prepared By: Denise Beebe, Senior Clerk

The La Hermosa Mexican Restaurant of 222 N. Chestnut St, Chaska MN 55318 has made application for an On-Sale Liquor Permit at a Community Event for Chaska's Latin Music & Food Festival located in Firemen's Park. This will allow patrons to purchase alcohol at their booth during this Community Event on Friday, September 22nd, 2023.

All required paperwork is on file. Staff recommends approval of the license.

CITY COUNCIL ACTION REQUESTED

Motion to approve On-Sale Intoxicating License at a Community Event, Lic# OSCF23.02, for La Hermoas Mexican Restaurant, 222 N. Chestnut St, Chaska MN for Chaska's Latin Music & Food Festival, effective September 22nd, 2023.

REQUEST FOR ACTION
CHASKA CITY COUNCIL
07/17/2023

Subject: **Crown Extrusions (4035 Norex Dr) – Final Site & Building Plan**

Applicant: Pat Vos (Greystone Construction)

Location: 4035 Norex Drive – Arbor Park Final Addition

Case No.: PC No. 2023-17

Synopsis: The applicant is requesting approval of a Final Site & Building Plan to construct a 30,000 square foot warehouse addition at Crown Extrusions

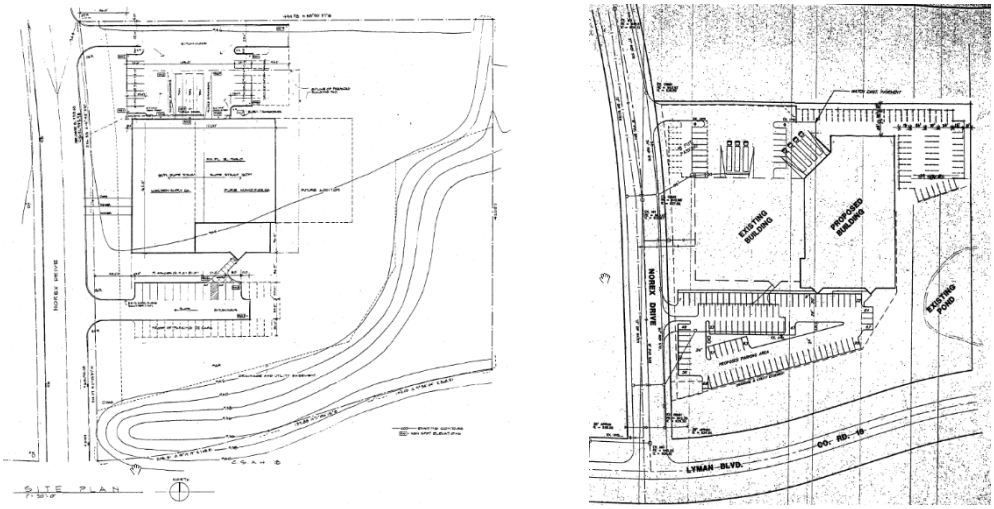
Prepared By: Elizabeth Hanson

Staff Recommendation: Motion to adopt Resolution No. 2023-60

BACKGROUND

On May 19, 1986 (Res. No. 86-42), the subject area (including 4035 Norex Drive) and Arbor Park development was rezoned to Planned Industrial District (PID-2). In August 2018, Arbor Park development was rezoned to PID-8 (Ord. 954). This rezoning to PID-8 did not change anything for the buildings in this district rather it made things more clear in terms of the standards that were already set forth in PID-2.

In March 1993, the site and building plan for 4035 Norex Drive was approved. At that time Pure Humidifier was the user. The approvals showed an approximately 28,000 square foot building area with a possible future expansion area of 11,600 square feet. In September 1999, a site and building plan for a 32,000 square foot building addition was approved for Pure Humidifier. This building addition was never built, however.



(Left: 1993 approvals; Right: 1999 approvals)

In June 2023, the Preliminary Site & Building Plan was approved for the 30,000 square foot addition.

Existing Conditions
The subject property is located at 4035 Norex Drive, legally described as Lot 3, Block 2, Arbor Park Final Addition, and consists of 5.28 acres. The site currently has a one-story 27,000 square foot building on it with 30 stalls of parking both on the north and south sides of the building. The building currently consists of office (4,000 sf), manufacturing (11,000 sf) and warehouse (12,000 sf). There is a loading dock area on the north side. There are two access points into the property from Norex Drive. A wetland is present on the southeast portion of the property.

CURRENT REQUEST
The request this evening is for Final Site & Building Plan approval for the construction of a one-story building addition (totaling 30,000 square feet). The parking lot and loading areas will also be revised with the planned addition. A total of 66 stalls will be constructed on site and the south parking access will move north approximately 20 feet. The main loading area will remain on the north side of the building and a new area added to the northeast side of the site with the building addition.

Adjacent properties
The site is bounded on the south by Lyman Boulevard (Co Rd 18) and additional industrial; the north by industial; the west by industrial; and the east by Chanhassen industrial.

Use
The use of this site is consistent with the approved zoning for the property (Planned Industrial District - PID-8). The proposal to expand is also consistent with previous approvals completed on the site showing a future building addition.

Building Location/Design
The building addition is proposed on the east portion of the site. The addition will maintain the existing design of the principal building, which is composed of rockface block and glass. The building addition will be almost 3 feet taller than the existing building, but will generally fit in well with the building profile.

Parking/Access/Circulation
The site is proposing to incorporate 66 parking spaces. The following charts summarize the overall parking demand on the site, based on the approximated sizes of the uses:

Uses	Approx. Size	Code Req.	Est. Parking Req.
Existing Office	3,000 sf	1ps/250sf	12 parking spaces
Existing Manufacturing	11,000 sf	1ps/350sf	31 parking spaces
Existing Warehousing	12,000 sf	1ps/2,000sf	6 parking spaces
Proposed	30,000 sf	1ps/2,000sf	15 parking spaces

Warehousing			
		REQUIRED	**64 parking spaces**
		PROVIDED	**66 parking spaces**

Based on the table above the applicant is meeting the parking requirements for the site. The applicant states that they currently have 30 employees at the facility, and they envision approximately 3 additional jobs could be created with this building addition. In sum, 66 parking stalls are more than adequate to serve the current and future needs of the workers for Crown Extrusions.

The applicant has also put together a proof of parking exhibit should the warehouse uses be converted to a more intense use such as manufacturing. This proof of parking exhibit shows a total of 154 stalls being provided on site, which would include a parking expansion on the south side of the site. It should be noted that the proof of parking expansion areas on the south side and northwest side of the site have not been properly vetted out for stormwater. Because of this the applicant would have to go through the proper approval processes (i.e. stormwater review) in order to be able to construct additional stalls outside of their current plan. The plan shown today is at maximum impervious surface that can be accommodated by the stormwater ponding proposed on site. Additional surface added to the site would need to be carefully reviewed and approved by Engineering staff to ensure it meets stormwater requirements.

The south parking lot access will be relocated 20 feet north with the new proposal. This brings the parking lot closer to the building while also providing a larger separation from the Norex Drive roundabout.

Setbacks
The required setbacks for the site are as follows:

BUILDING SETBACKS	
Direction	**Setback**
Norex Drive	30 feet
East Property Line	20 feet
Interior Property Lines	15 feet
Lyman Blvd	125 feet from centerline

PARKING SETBACKS	
Direction	**Setback**
Property Lines	10 feet

Landscaping & Screening
The table below indicates the landscaping requirements for this building addition and how the applicant meets or does not meet them:

LANDSCAPING REQUIREMENTS & PROPOSED		
	Required	**Proposed**

Overstory Trees	96 caliper inches (37 trees)	96 caliper inches (37 trees)
Understory Trees	9	9
Shrubs	102	102

According to the table above the applicant is sufficient in meeting the landscape ordinance for this size of a building addition.

The loading dock areas on the north side of the building will be screened with the positioning of the building and/or existing mature coniferous plantings. Staff believes the screening of these areas are adequately achieved as proposed.

Lighting
The parking lot on the south side will receive new parking lot pole lights. These light poles cannot exceed 35 feet in height. Wall packs will also be added to the building addition on its north side. These wall packs cannot exceed 18 feet in height.

Utilities
Water and sewer are available to serve this site.

Stormwater
Stormwater is required to meet all City and County requirements.

DEADLINE FOR AGENCY ACTION
The City of Chaska received the complete application for this request on Tuesday, June 6, 2023. Pursuant to Minnesota State Statutes the City was to act on this request by **Saturday, August 5, 2023 (60 days)**, however the City can provide the petitioner with a written letter for an additional 60-day review period for further review. If this additional review period were to occur it would extend to **Wednesday, October 4, 2023 (120 days)**. The City may with the petitioner's consent extend the review period beyond the Wednesday, October 4, 2023 date. Lastly, if the City denies the petitioners request "… it must state in writing the reasons for the denial at the time it denies the request."

PLANNING COMMISSION ACTION TAKEN 07/12/2023:
Motion to recommend approval of the Final Site & Building Plan for a 30,000 square foot warehouse addition at 4035 Norex Drive (PC#2023-17), subject to the following conditions:

1. Approvals shall be based on the following graphic exhibits:
    a. Title Sheet (pg C0.0), submitted by Contour Civil Design, dated June 6, 2023
    b. Certificate of Survey (pg V1.1), submitted by E.G. Rud & Sons, Inc., dated June 6, 2023
    c. Existing Conditions & Removals Plan (pg C1.1), submitted by Contour Civil Design, dated June 6, 2023
    d. Site Plan (pg C2.1), submitted by Contour Civil Design, dated June 6, 2023
    e. Utility Plan (pg C3.1), submitted by Contour Civil Design, dated June 6, 2023
    f. Grading and Drainage Plan (pg C4.1), submitted by Contour Civil Design, dated June 6, 2023

g. Grading and Drainage Plan – Wide View (pg C4.2), submitted by Contour Civil Design, dated June 6, 2023
h. Erosion Control Plan Phase I (pg C5.1), submitted by Contour Civil Design, dated June 6, 2023
i. Erosion Control Plan Phase II (pg C5.2), submitted by Contour Civil Design, dated June 6, 2023
j. SWPPP Narrative (pg C5.3), submitted by Contour Civil Design, dated June 6, 2023
k. Details (pgs C6.1-6.4), submitted by Contour Civil Design, dated June 6, 2023
l. Overall Landscape & Tree Planting (pg L1.1), submitted by Contour Civil Design, dated June 6, 2023
m. Shrub & Perennial Planting Plan (pg L1.2), submitted by Contour Civil Design, dated June 6, 2023
n. Tree Removal Plan (pg L1.3), submitted by Contour Civil Design, dated June 6, 2023
o. Overlay Plan, submitted by Contour Civil Design, dated May 2, 2023
p. Photometric Plan (pgs 1-2), submitted by Rouzer Group, dated June 26, 2023
q. Floor Plan (pg A2), submitted by Lampert Architects, dated May 1, 2023
r. Building Elevations (pg A3), submitted by Lampert Architects, dated May 1, 2023

2. Adherence with the Engineers Memo dated June 5, 2023.
3. Provision that all mechanical equipment will be fully screened from view.
4. Coordination with the City Engineer for the provision of public utilities to the site.
5. Provision of a storm water management plan meeting City and Carver County WMO standards.
6. Compliance with applicable zoning requirements, in particular Chapter 15.28 (Special Regulations).
7. Provision to submit Utility and Site Plan As-Builts prior to issuing a building permit.
8. Provision that the building will be fire sprinkled.
9. Provision to coordinate with the Electric Department on the service needs for the site and building.
10. Provision that wall pack lighting cannot exceed 18 feet in height.
11. Provision that pole mount lighting in eastern parking lot cannot exceed 35 feet in height.
12. Installation of all site lighting at a 0 degree angle with the light source fully concealed.
13. Provision that proof of parking beyond 66 stalls, or any pavement expansions beyond what is shown, is not approved with this site plan, and shall be reviewed for stormwater compliance and approved by City Engineering prior to its installation.

CITY COUNCIL ACTION REQUESTED

Motion to adopt Resolution No. 2023-60 approving the Final Site & Building Plan for Crown Extrusions (4035 Norex Drive) (PC #2023-17).

CITY OF CHASKA
CARVER COUNTY, MINNESOTA

RESOLUTION

DATE 07/17/2023 RESOLUTION NO. 2023-60

MOTION BY COUNCILMEMBER SECOND BY COUNCILMEMBER

Resolution approving the Final Site & Building Plan for Crown Extrusions at 4035 Norex Drive/Pat Vos – Greystone Construction/PC #2023-17

WHEREAS, the request this evening is for Final Site & Building Plan approval for the construction of a one-story building addition (totaling 30,000 square feet); and

WHEREAS, a total of 66 stalls will be constructed on site and the south parking access will move north approximately 20 feet; and

WHEREAS, the applicant states that they currently have 30 employees at the facility, and they envision approximately 3 additional jobs could be created with this building addition; and

WHEREAS, the applicant has also put together a proof of parking exhibit should the warehouse uses be converted to a more intense use such as manufacturing; and

WHEREAS, this proof of parking exhibit shows a total of 154 stalls being provided on site, which would include a parking expansion on the south side of the site; and

WHEREAS, it should be noted that the proof of parking expansion areas on the south side and northwest side of the site have not been properly vetted out for stormwater; and

WHEREAS, because of this the applicant would have to go through the proper approval processes (i.e. stormwater review) in order to be able to construct additional stalls outside of their current plan; and

WHEREAS, the plan being approved is at maximum impervious surface that can be accommodated by the stormwater ponding proposed on site; and

WHEREAS, additional surface added to the site would need to be carefully reviewed and approved by Engineering staff to ensure it meets stormwater requirements; and

WHEREAS, the building setbacks for the site are 30 feet from the property line abutting Norex Drive, 20 feet from the east property line, 15 feet from other interior property lines, and 125 feet from the centerline of Lyman Boulevard; and

WHEREAS, the parking setback from property lines is 10 feet; and

WHEREAS, the light poles for the site cannot exceed 35 feet in height, and the wall packs cannot exceed 18 feet in height; and

WHEREAS, on July 12, 2023 the Planning Commission recommended approval to the City Council of the Final Site & Building Plan for Crown Extrusions at 4035 Norex Drive (PC #2023-17); and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Chaska, Minnesota, hereby approves the Final Site & Building Plan for Crown Extrusions at 4035 Norex Drive (PC #2023-17), subject to the aforementioned stipulations and following conditions:

1. Approvals shall be based on the following graphic exhibits:
    a. Title Sheet (pg C0.0), submitted by Contour Civil Design, dated June 6, 2023
    b. Certificate of Survey (pg V1.1), submitted by E.G. Rud & Sons, Inc., dated June 6, 2023
    c. Existing Conditions & Removals Plan (pg C1.1), submitted by Contour Civil Design, dated June 6, 2023
    d. Site Plan (pg C2.1), submitted by Contour Civil Design, dated June 6, 2023
    e. Utility Plan (pg C3.1), submitted by Contour Civil Design, dated June 6, 2023
    f. Grading and Drainage Plan (pg C4.1), submitted by Contour Civil Design, dated June 6, 2023
    g. Grading and Drainage Plan – Wide View (pg C4.2), submitted by Contour Civil Design, dated June 6, 2023
    h. Erosion Control Plan Phase I (pg C5.1), submitted by Contour Civil Design, dated June 6, 2023
    i. Erosion Control Plan Phase II (pg C5.2), submitted by Contour Civil Design, dated June 6, 2023
    j. SWPPP Narrative (pg C5.3), submitted by Contour Civil Design, dated June 6, 2023
    k. Details (pgs C6.1-6.4), submitted by Contour Civil Design, dated June 6, 2023
    l. Overall Landscape & Tree Planting (pg L1.1), submitted by Contour Civil Design, dated June 6, 2023
    m. Shrub & Perennial Planting Plan (pg L1.2), submitted by Contour Civil Design, dated June 6, 2023
    n. Tree Removal Plan (pg L1.3), submitted by Contour Civil Design, dated June 6, 2023
    o. Overlay Plan, submitted by Contour Civil Design, dated May 2, 2023
    p. Photometric Plan (pgs 1-2), submitted by Rouzer Group, dated June 26, 2023
    q. Floor Plan (pg A2), submitted by Lampert Architects, dated May 1, 2023
    r. Building Elevations (pg A3), submitted by Lampert Architects, dated May 1, 2023
2. Adherence with the Engineers Memo dated June 5, 2023.
3. Provision that all mechanical equipment will be fully screened from view.
4. Coordination with the City Engineer for the provision of public utilities to the site.
5. Provision of a storm water management plan meeting City and Carver County WMO standards.
6. Compliance with applicable zoning requirements, in particular Chapter 15.28 (Special Regulations).
7. Provision to submit Utility and Site Plan As-Builts prior to issuing a building permit.
8. Provision that the building will be fire sprinkled.
9. Provision to coordinate with the Electric Department on the service needs for the site and building.
10. Provision that wall pack lighting cannot exceed 18 feet in height.
11. Provision that pole mount lighting in eastern parking lot cannot exceed 35 feet in height.
12. Installation of all site lighting at a 0 degree angle with the light source fully concealed.
13. Provision that proof of parking beyond 66 stalls, or any pavement expansions beyond what is shown, is not approved with this site plan, and shall be reviewed for stormwater compliance and approved by City Engineering prior to its installation.

Passed and adopted by the City Council of the City of Chaska, Minnesota, this 17th day of July, 2023.

_____
Mark Windschitl, Mayor

Attest:_____
Chaska Deputy Clerk

City of Chaska
Memorandum

To: **Planning Commission**
From: **Alex Mollenkamp, Assistant City Engineer**
Date: **June 5, 2023**
Subject: **Crown Extrusions – Preliminary Site & Building Plan**

The Crown Extrusions site is an existing building located at the northeast intersection of Norex Drive and Lyman Boulevard. The proposed expansion of the building will result in private watermain, grading, and storm sewer changes. Existing sewer and water utilities are already being utilized to serve the site.

The stormwater design for the site expansion will need to meet applicable city and Carver County requirements. An existing wetland within the site provides stormwater management for the existing land use. The proposed development includes additional private stormwater systems to manage the increased runoff. The final design of the proposed private storm systems will need to be coordinated with the city and Carver County.

May 16, 2023

City of Chaska
1 City Hall Plaza
Chaska, MN 55318

RE: Crown Extrusions Addition

To Whom It May Concern:

Crown Extrusions is a metal fabrication facility that specializes in CNC machining, re-sawing, and deburring metal parts. Crown Extrusions is proposing an approximately 30,000 s.f. addition to their existing 27,000 s.f. headquarters facility for the purpose of expanding their capacity. The current employee count at this facility is 30 and may increase by 10% with this addition.. In addition, Crown has a 135,000 production facility located at 122 Columbia Court. The total employee count of 150 may increase 5-10% due to this addition. It is the goal of Crown Extrusions to provide a facility that the city, employees, and ownership can be proud of. Crown Extrusions has been a member of the Chaska business community for the past 39 years.

The addition will enhance Chaska's quality of life by providing employment opportunities created by the company's expansion. The addition will increase the value of the property creating additional tax revenue for the city of Chaska. The additional tax revenue will help the city maintain its low tax base for its residents.

It is important to Crown Extrusions that the addition appear cohesive with the existing building and its neighborhood. For this reason, the addition is designed with the same building materials as the existing building and with similar entry styles and window groupings. The addition also incorporates durable, long-lasting materials in colors that match the existing building to ensure that the facility will continue to serve Crown Extrusions and the city well into the future.

The completed building will have multiple entrances for maximum flexibility should the use or ownership of the building change. The site plan also proves that additional parking is possible if the use of the space requires a higher number of employees for a future user. The amount of parking shown on the plan far exceeds Crown's current need as well as into the foreseeable future. Covid has permanently changed how companies utilize office space and on-site employees and the related parking counts have decreased significantly as a result. In addition. advancing technologies in the manufacturing sector will continue to automate processes and have a similar impact on decreasing parking requirements. If, in the unlikely case a future use should require more parking, the proof of parking shown in the storm retention pond area would provide a significant number of additional stalls. The storm water retention would move underground at that point. The current estimate to accommodate that situation would be approximately $300,000.

Design goals to improve the quality of the workplace for the employees includes natural daylighting and incorporation of an outdoor patio space. It is also a project goal to meet or exceed the Minnesota energy code, avoid wetland disturbance, and contain site lighting within the property limits.

Please feel free to contact the design team if you have any questions regarding this narrative

Sincerely,

L A M P E R T
A R C H I T E C T S
420 Summit Avenue, St. Paul, MN 55102
Phone: 763.755.1211 Fax: 763.757.2849 www.lampert-arch.com

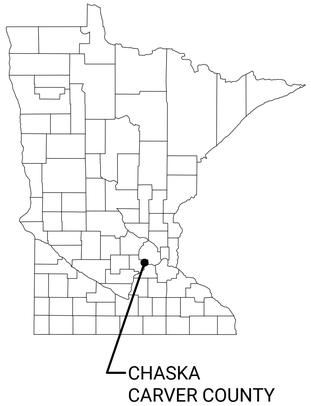
James Berthiaume – Project Designer
Lampert Architects

SITE CONSTRUCTION PLANS

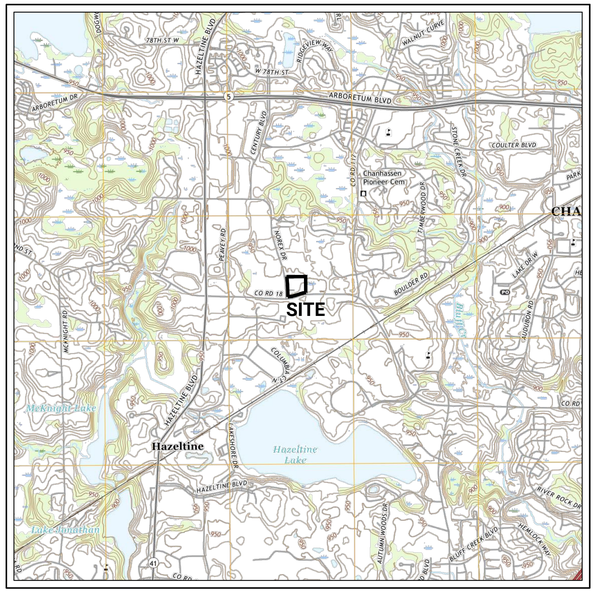
FOR

PROPOSED ADDITION FOR CROWN EXTRUSIONS

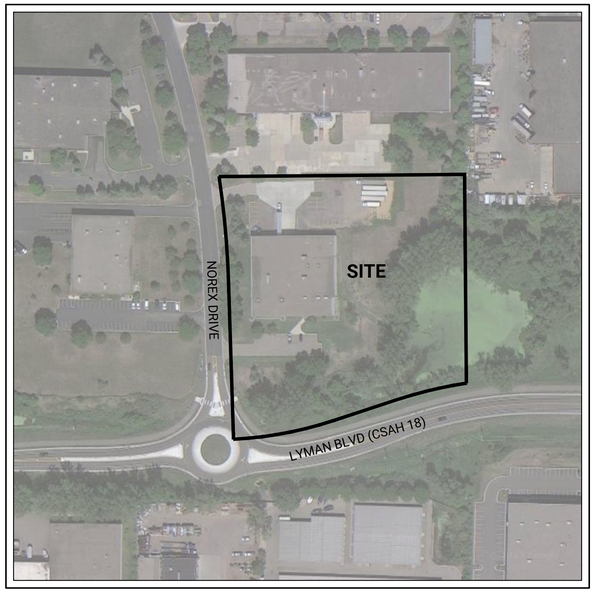
CHASKA, MN



SITE LOCATION MAP



AERIAL MAP



SHEET INDEX

C0.0	TITLE SHEET
V1.1	CERTIFICATE OF SURVEY
C1.1	EXISTING CONDITIONS & REMOVALS PLAN
C2.1	SITE PLAN
C3.1	UTILITY PLAN
C4.1	GRADING AND DRAINAGE PLAN
C4.2	GRADING AND DRAINAGE PLAN - WIDE VIEW
C5.1	EROSION CONTROL PLAN, PHASE I
C5.2	EROSION CONTROL PLAN, PHASE II
C5.3	SWPPP NARRATIVE
C6.1	DETAILS
C6.2	DETAILS
C6.3	DETAILS
C6.4	DETAILS
L1.1	OVERALL LANDSCAPE & TREE PLANTING
L1.2	SHRUB & PERENNIAL PLANTING PLAN
L1.3	TREE REMOVAL PLAN
	PHOTOMETRIC PLAN

CONTOUR CIVIL DESIGN
8195 VERNON STREET, ROCKFORD, MN 55373
TEL: 612.730.2265 | WWW.CONTOURCD.COM

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

NAME: JOSEPH T RADACH PE

SIGNATURE:

DATE: 05/02/23 LIC #: 45889

REVISIONS	ISSUE DATE: 05/02/23	BY: JTR
1. 06/06/23	PER CITY & CCWMO COMMENTS	
2.		
3.		
4.		
5.		
6.		
7.		

OWNER

CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

TITLE SHEET

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C0.0

06/06/23 C:\Users\contour civil\dropbox\ccc\desktop\contour_jobs\22014 - 4035 norex drive - chaska\cad\22014_cover.dwg

CERTIFICATE OF SURVEY

~for~ CROWN EXTRUSIONS, INC.
~of~ 4035 NOREX DRIVE,
CHASKA, MINNESOTA

PARCEL DESCRIPTION

Lot 3, Block 2, ARBOR PARK FINAL ADDITION, according to the recorded plat thereof, Carver County, Minnesota.

NOTES

- Field survey was completed by E.G. Rud and Sons, Inc. on 10/05/22.
- Bearings shown are on Carver County Coordinate System.
- Parcel ID Number: 300570050.
- Curb shots shown hereon are at the top and back of curb.
- This survey was prepared without the benefit of title work. Additional easements, restrictions and/or encumbrances may exist other than those shown hereon. Survey subject to revision upon receipt of a current title commitment or an attorney's title opinion.
- Wetlands shown hereon were delineated by Kjolhaug Environmental Services Company in 2022.
- Underground utilities shown hereon were field marked by others pursuant to Gopher State One Call Ticket No. 222661769 or were taken from utility plans provided by the City of Chaska. Excavations were not made during the process of this survey to locate underground utilities and/or structures. The location of underground utilities and/or structures may vary from locations shown hereon and additional underground utilities and/or structures may be encountered. Contact Gopher State One Call Notification Center at (651) 454-0002 for verification of utility type and field location, prior to excavation

I hereby certify that this survey, plan or report was prepared by me or under my direct supervision and that I am a duly Registered Land Surveyor under the laws of the State of Minnesota.

Kevin C. McCain

Date: 10/12/2022 License No. 58542

LEGEND

- DENOTES IRON MONUMENT FOUND AS LABELED
- DENOTES IRON MONUMENT SET, MARKED RLS# 58542
- DENOTES SET PKNAIL
- DENOTES CATCH BASIN
- DENOTES AIR CONDITIONING UNIT
- DENOTES CABLE PEDESTAL
- DENOTES ELECTRICAL BOX
- DENOTES EXISTING SPOT ELEVATION
- DENOTES FIBER OPTIC BOX
- DENOTES GAS METER
- DENOTES HYDRANT
- DENOTES LIGHT POLE
- DENOTES MISCELLANEOUS MANHOLE
- DENOTES SANITARY SEWER MANHOLE
- DENOTES STORM SEWER APRON
- DENOTES STORM SEWER MANHOLE
- DENOTES TELEPHONE PEDESTAL
- DENOTES WATER VALVE
- DENOTES EXISTING CONTOURS
- DENOTES EXISTING SANITARY SEWER
- DENOTES EXISTING STORM SEWER
- DENOTES EXISTING WATER MAIN
- DENOTES UNDERGROUND ELECTRIC LINE
- DENOTES UNDERGROUND GAS LINE
- DENOTES UNDERGROUND TELEPHONE LINE
- DENOTES UNDERGROUND FIBER OPTIC LINE
- DENOTES BITUMINOUS SURFACE
- DENOTES CONCRETE SURFACE
- DENOTES WETLANDS DELINEATED BY KJOLHAUG ENVIRONMENTAL SERVICES COMPANY IN 2022

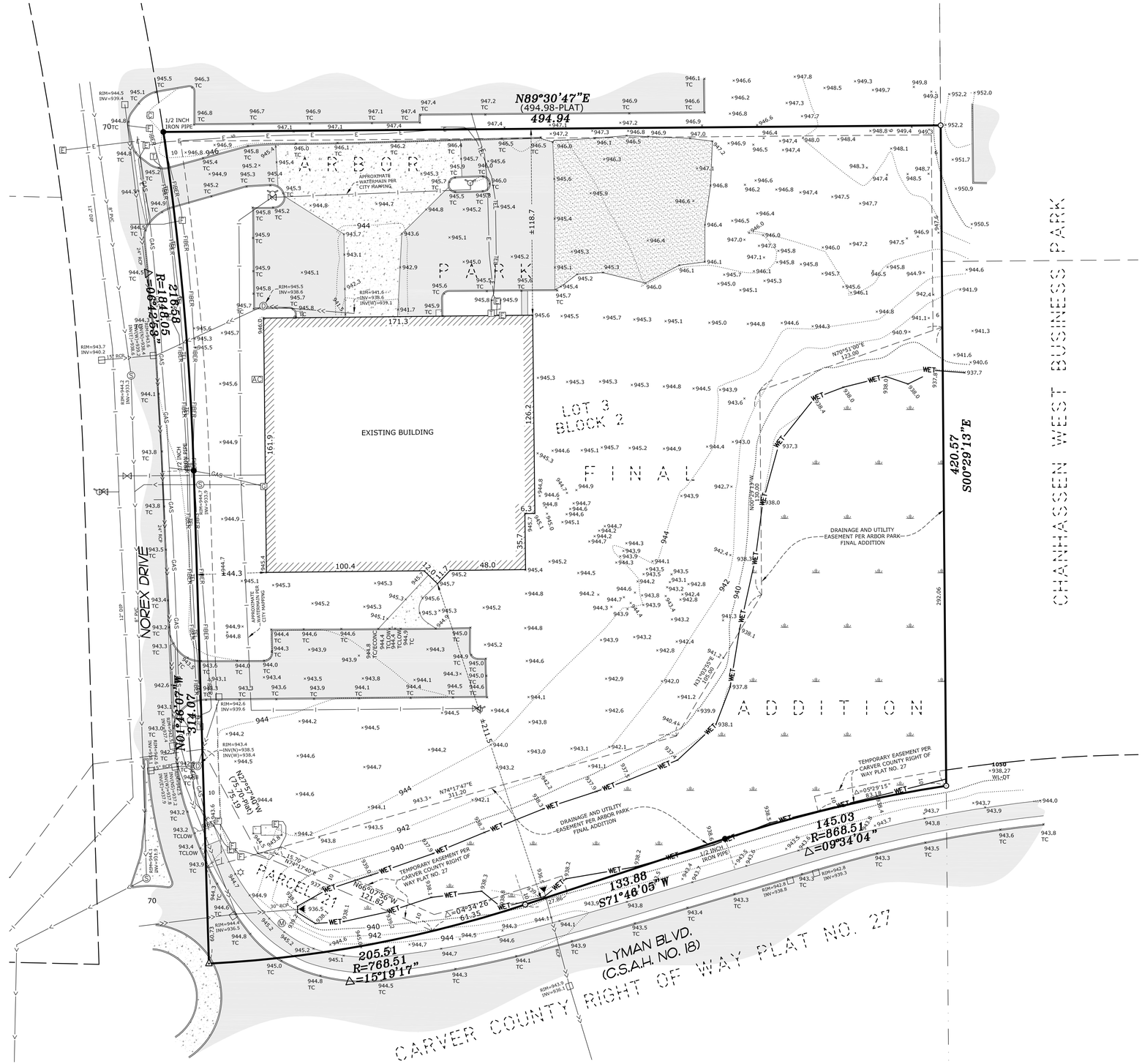
GRAPHIC SCALE

40 0 20 40 80

1 INCH = 40 FEET

BENCHMARK

MINNESOTA DEPARTMENT OF TRANSPORTATION
GSID STATION #3716 (NAME: JON MNDT)
ELEVATION = 1027.53 (NAVD 88)



E. G. RUD & SONS, INC.
EST. 1977
Professional Land Surveyors
6776 Lake Drive NE, Suite 110
Lino Lakes, MN 55014
Tel. (651) 361-8200 Fax (651) 361-8701
www.egrud.com

DRAWN BY: KCM	JOB NO: 221054BT	DATE: 10/12/2022
CHECK BY: KCM	FIELD CREW: DT/CT	

NO.	DATE	DESCRIPTION	BY
1			
2			
3			

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LEGEND

EXISTING	PROPOSED	
		PROPERTY LINE
		EASEMENT LINE
		BITUMINOUS PAVEMENT
		CONCRETE WALK/STOOP
		CONCRETE PAVEMENT
		CURB LINE
		STORM SEWER
		SANITARY SEWER
		WATER MAIN
	AS NOTED	UNDERGROUND ELECTRIC
		UNDERGROUND GAS
		UNDERGROUND FIBER OPTIC
		UNDERGROUND TELEPHONE
SEE SURVEY		STORM CATCH BASIN
SEE SURVEY		STORM MANHOLE
SEE SURVEY		STORM FLARED END SECTION
SEE SURVEY		HYDRANT
SEE SURVEY		GATE VALVE
SEE SURVEY		LIGHT POLE
SEE SURVEY		OTHER SYMBOLS
		WETLAND
		10' CONTOUR
		2' CONTOUR

BENCHMARK

MINNESOTA DEPARTMENT OF TRANSPORTATION
GSID STATION #3716 (NAME: JON MNDT)

ELEVATION: 1027.53 (NAVD 88)

REMOVAL PLAN NOTES

1. ALL EXISTING UTILITY LOCATIONS SHOWN ARE APPROXIMATE. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO VERIFY THE LOCATION, DEPTH AND TYPES OF EXISTING UTILITIES AND TO NOTIFY THE OWNER AND ENGINEER IMMEDIATELY OF ANY DISCREPANCIES OR VARIATIONS FROM THE PLANS.
2. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO PROTECT ALL EXISTING UTILITIES, APPURTENANCES AND STRUCTURES NOT INDICATED FOR REMOVAL. DAMAGE CAUSED BY DEMOLITION OPERATIONS SHALL BE REPAIRED AT NO ADDITIONAL COST TO THE OWNER.
3. CONTRACTOR TO REMOVE/RELOCATE EXISTING PRIVATE UTILITIES AS NECESSARY. THE CONTRACTOR SHALL COORDINATE THESE ACTIVITIES WITH THE UTILITY COMPANIES.
4. THE CONTRACTOR IS RESPONSIBLE FOR ALL THE REMOVALS SHOWN ON THE PLANS AND SHALL CONFORM/ADHERE TO ALL GOVERNING STATE AND LOCAL REGULATIONS. ALL PERMITS, APPLICATIONS AND FEES ARE THE RESPONSIBILITY OF THE CONTRACTOR.
5. ALL SAWCUTS SHALL BE FULL-DEPTH CUTS.
6. ALL WORK WITHIN THE ADJACENT STREET RIGHTS OF WAY MUST BE COORDINATED WITH AND APPROVED BY THE CITY PUBLIC WORKS DEPARTMENT.

EXISTING CONDITIONS NOTES

1. EXISTING CONDITIONS BASED ON CERTIFICATE OF SURVEY PREPARED BY E.G. RUD & SONS, INC. DATED 10/12/22.

N

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NAME: JOSEPH T RADACH PE

SIGNATURE:

DATE: 05/02/23 LIC #: 45889

REVISIONS	ISSUE DATE: 05/02/23	BY: JTR
1. 06/06/23	PER CITY & CCWMO COMMENTS	
2.		
3.		
4.		
5.		
6.		
7.		

OWNER

CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

EXISTING CONDITIONS & REMOVALS PLAN

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C1.1

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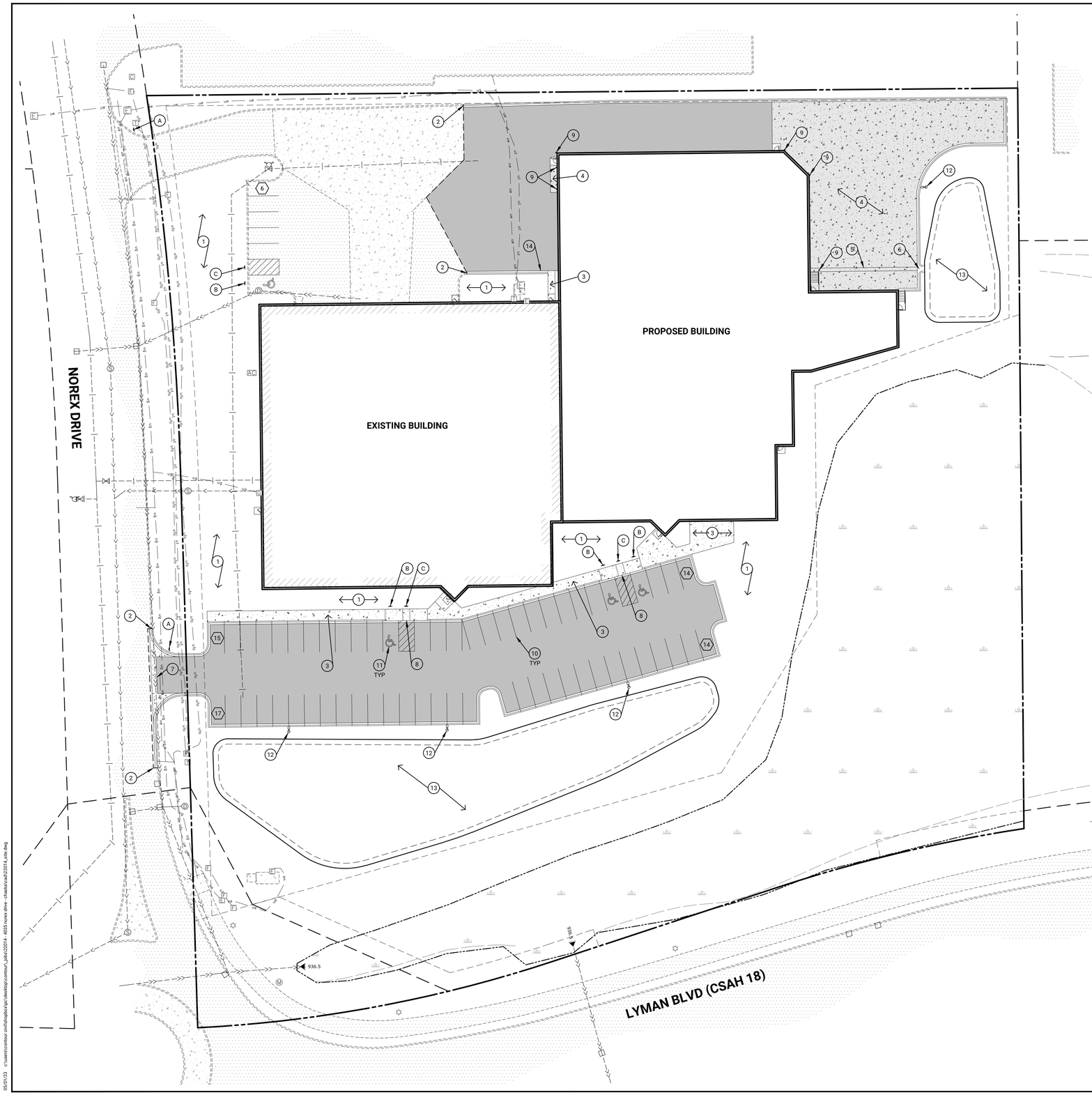

SITE DATA

LAND USE DESIGNATION:	INDUSTRIAL
EXISTING ZONING:	PLANNED INDUSTRIAL DEVELOPMENT
PROPOSED ZONING:	PLANNED INDUSTRIAL DEVELOPMENT
PARCEL AREA:	229,978 SF
IMPERVIOUS AREA:	
EXISTING BUILDING:	27,604 SF 12%
PROPOSED BUILDING:	30,581 SF 13%
PAVEMENTS:	54,930 SF 24%
TOTAL:	113,115 SF 49%
PERVIOUS AREA:	116,863 SF 51%

PARKING SUMMARY

SEE ARCHITECTURAL SITE PLAN FOR REQUIRED PARKING CALCULATIONS AND PROOF OF PARKING LOCATIONS

TOTAL PROPOSED STALLS:	66
STANDARD STALLS:	62
HANDICAP STALLS:	4

SIGN SCHEDULE

A.	STOP SIGN:	R1-1 (24" X 24")
B.	HANDICAP PARKING SIGN:	R7-8m W/R7-8b (12" X 18")
C.	NO PARKING SIGN:	R8-3a (12" X 18")

SIGNAGE AND PAVEMENT MARKING NOTES

1. ALL SIGNS SHALL BE PLACED 18" MINIMUM BEHIND BACK OF CURB UNLESS OTHERWISE NOTED.
2. SIGNS SHALL INCLUDE HARDWARE, POST, FOOTING, CASING, AND ALL APPURTENANCES REQUIRED FOR TYPICAL INSTALLATION.
3. PARKING LOT STRIPING AND PAVEMENT MARKINGS SHALL BE 4" SOLID WHITE PAINT. ALL PAVEMENT LETTERING SHALL BE 12" HEIGHT.
4. ALL SIGNS AND PAVEMENT MARKINGS SHALL BE PER THE LATEST EDITION OF THE MINNESOTA MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES (MMUTCD).

LEGEND

EXISTING	PROPOSED	
		PROPERTY LINE
		EASEMENT LINE
		BITUMINOUS PAVEMENT
		CONCRETE WALK/STOOP
		CONCRETE APRON
		CURB LINE
		STORM SEWER
		SANITARY SEWER
		WATER MAIN
		UNDERGROUND ELECTRIC
		UNDERGROUND GAS
		UNDERGROUND FIBER OPTIC
		UNDERGROUND TELEPHONE
SEE SURVEY		STORM CATCH BASIN
SEE SURVEY		STORM MANHOLE
SEE SURVEY		STORM FLARED END SECTION
SEE SURVEY		HYDRANT
SEE SURVEY		GATE VALVE
SEE SURVEY		LIGHT POLE
SEE SURVEY		OTHER SYMBOLS
		WETLAND

BENCHMARK

MINNESOTA DEPARTMENT OF TRANSPORTATION
GSID STATION #3716 (NAME: JON MNDT)

ELEVATION: 1027.53 (NAVD 88)

SITE PLAN NOTES

1. SEE ARCHITECTURAL SITE PLAN FOR SITE DIMENSIONS AND SNOW STORAGE AREAS.
2. ALL CURB AND GUTTER SHALL BE B612 UNLESS OTHERWISE NOTED.
3. ALL PEDESTRIAN RAMPS SHALL MEET CURRENT ADA STANDARDS.
4. UNLESS OTHERWISE SHOWN IN THE PLANS, CONTRACTOR SHALL PROVIDE CONTROL JOINTS AND EXPANSION JOINTS IN SLAB ON GRADE, SIDEWALKS, AND DRIVES PER THE FOLLOWING REQUIREMENTS:

   CONTROL JOINTS: WALKS @ 8' SPACING
   OTHERS @ 10' SPACING

   SAWCUT CONTROL JOINTS MINIMUM ¼ CONCRETE THICKNESS.

   EXPANSION JOINTS: WALKS @ 24' SPACING
   OTHERS @ 40' SPACING

   PROVIDE EXPANSION JOINT AT ALL POINTS WHERE A CHANGE IN PAVEMENT THICKNESS OCCURS AND WHERE NEW PAVEMENT WILL MATCH EXISTING PAVEMENT.

   DOWEL ALL EXPANSION JOINTS AT 24" SPACING MAX.

KEYNOTES

* SEE ARCHITECTURAL SITE PLANS FOR ADDITIONAL SITE PLAN NOTES.

1. LANDSCAPE AREA. SEE LANDSCAPE PLAN.
2. MATCH EXISTING CURB/SIDEWALK/PAVEMENT.
3. CONCRETE WALK/PATIO.
4. CONCRETE PAVEMENT/APRON.
5. 24-INCH CONCRETE VALLEY GUTTER.
6. 24-INCH CURB CUT.
7. COMMERCIAL DRIVEWAY ENTRANCE PER CITY PLATE STR-3.
8. PEDESTRIAN CURB RAMP.
9. 6" CONCRETE FILLED PIPE BOLLARD.
10. 4" SOLID WHITE LINE.
11. SOLID WHITE PAVEMENT MARKING.
12. LIGHT POLE AND BASE.
13. FILTRATION BASIN.
14. TAPER OUT CURB.

N

0 15 30 60
< SCALE IN FEET >

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NAME: JOSEPH T RADACH PE
SIGNATURE:
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OWNER
CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

SITE PLAN

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C2.1

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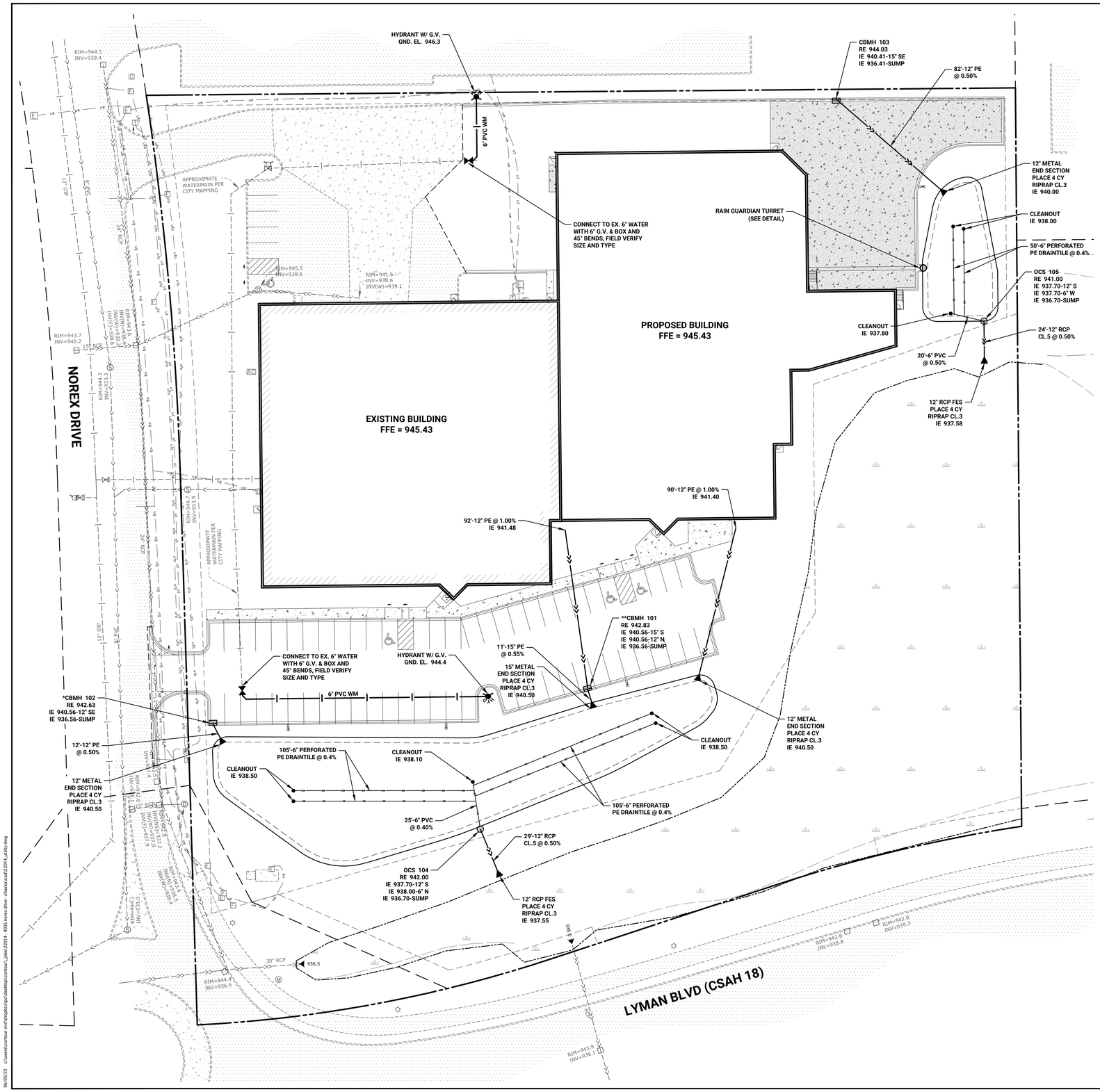

LEGEND

EXISTING	PROPOSED	
		PROPERTY LINE
		EASEMENT LINE
		BITUMINOUS PAVEMENT
		CONCRETE WALK/STOOP
		CONCRETE PAVEMENT
		CURB LINE
		STORM SEWER
		SANITARY SEWER
		WATER MAIN
		UNDERGROUND ELECTRIC
		UNDERGROUND GAS
		UNDERGROUND FIBER OPTIC
		UNDERGROUND TELEPHONE
SEE SURVEY		STORM CATCH BASIN
SEE SURVEY		STORM MANHOLE
SEE SURVEY		STORM FLARED END SECTION
SEE SURVEY		HYDRANT
SEE SURVEY		GATE VALVE
SEE SURVEY		LIGHT POLE
SEE SURVEY		OTHER SYMBOLS
		WETLAND

BENCHMARK

MINNESOTA DEPARTMENT OF TRANSPORTATION
GSID STATION #3716 (NAME: JON MNDT)

ELEVATION: 1027.53 (NAVD 88)

UTILITY PLAN NOTES

1. SANITARY SEWER, WATER MAIN, AND STORM SEWER CONSTRUCTION SHALL BE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE CITY'S STANDARD DETAIL SPECIFICATIONS, CITY ENGINEERS ASSOCIATION OF MINNESOTA (CEAM) STANDARD SPECIFICATIONS, AND THE MINNESOTA PLUMBING CODE.
2. A MINIMUM OF 7.5 FEET OF COVER SHALL BE REQUIRED FOR ALL WATER MAIN AND FORCEMAIN.
3. FIRE HYDRANTS AND GATE VALVES SHALL BE IN ACCORDANCE WITH THE CITY'S REQUIREMENTS.
4. A MINIMUM OF 2.0 FEET OF VERTICAL SEPARATION SHALL BE REQUIRED FOR ALL UTILITY CROSSINGS.
5. ALL WATER MAIN WORK AND TESTING SHALL BE COORDINATED WITH THE CITY'S PUBLIC WORKS DEPARTMENT.
6. ALL WATER MAIN MUST HAVE A CONDUCTIVITY TEST, HYDROSTATIC TEST, AND BACTERIA TEST BEFORE THE PROJECT IS COMPLETE AND TURNED ON.
7. FINAL BUILDING UTILITY SERVICES AND DOWNSPOUT LOCATIONS SHALL BE VERIFIED WITH ARCHITECTURAL AND PLUMBING PLANS.
8. LOCATING WIRES SHALL BE INSTALLED ON ALL NON-CONDUCTIVE STORM SEWER, SANITARY SEWER, AND WATER LINES IN ACCORDANCE WITH THE MINNESOTA RURAL WATER ASSOCIATION (MRWA) TRACE WIRE SPECIFICATION GUIDE AND DETAILS.
9. INSTALL METER BOX FRAME AND SOLID LID (NEENAH R-1914-A, OR APPROVED EQUAL) OVER ALL CLEANOUTS.
10. ALL WORK WITHIN THE ADJACENT STREET RIGHTS OF WAY MUST BE COORDINATED WITH AND APPROVED BY THE CITY PUBLIC WORKS DEPARTMENT.

STORM SEWER SCHEDULE

STRUCTURE NO.	SIZE	NEENAH CASTING OR EQUAL
CBMH *101	48" DIAMETER	R-3067-VB
CBMH **102	48" DIAMETER	R-3067-V
CBMH 103	48" DIAMETER	R-3067-VB
OCS 104	48" DIAMETER	SEE DETAIL
OCS 105	48" DIAMETER	SEE DETAIL

* INSTALL PRESERVER SKIMMER ON OUTLET PIPE AND PRESERVER DISSIPATOR ON INLET PIPE.
** INSTALL PRESERVER SKIMMER ON OUTLET PIPE.

N

0 15 30 60
< SCALE IN FEET >

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CONTOUR CIVIL DESIGN
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TEL: 612.730.2265 | WWW.CONTOURCD.COM

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

NAME: JOSEPH T RADACH PE
SIGNATURE:
DATE: 05/02/23 LIC #: 45889

REVISIONS	ISSUE DATE: 05/02/23	BY: JTR
1. 06/06/23	PER CITY & CCWMO COMMENTS	
2.		
3.		
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OWNER
CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

UTILITY PLAN

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C3.1

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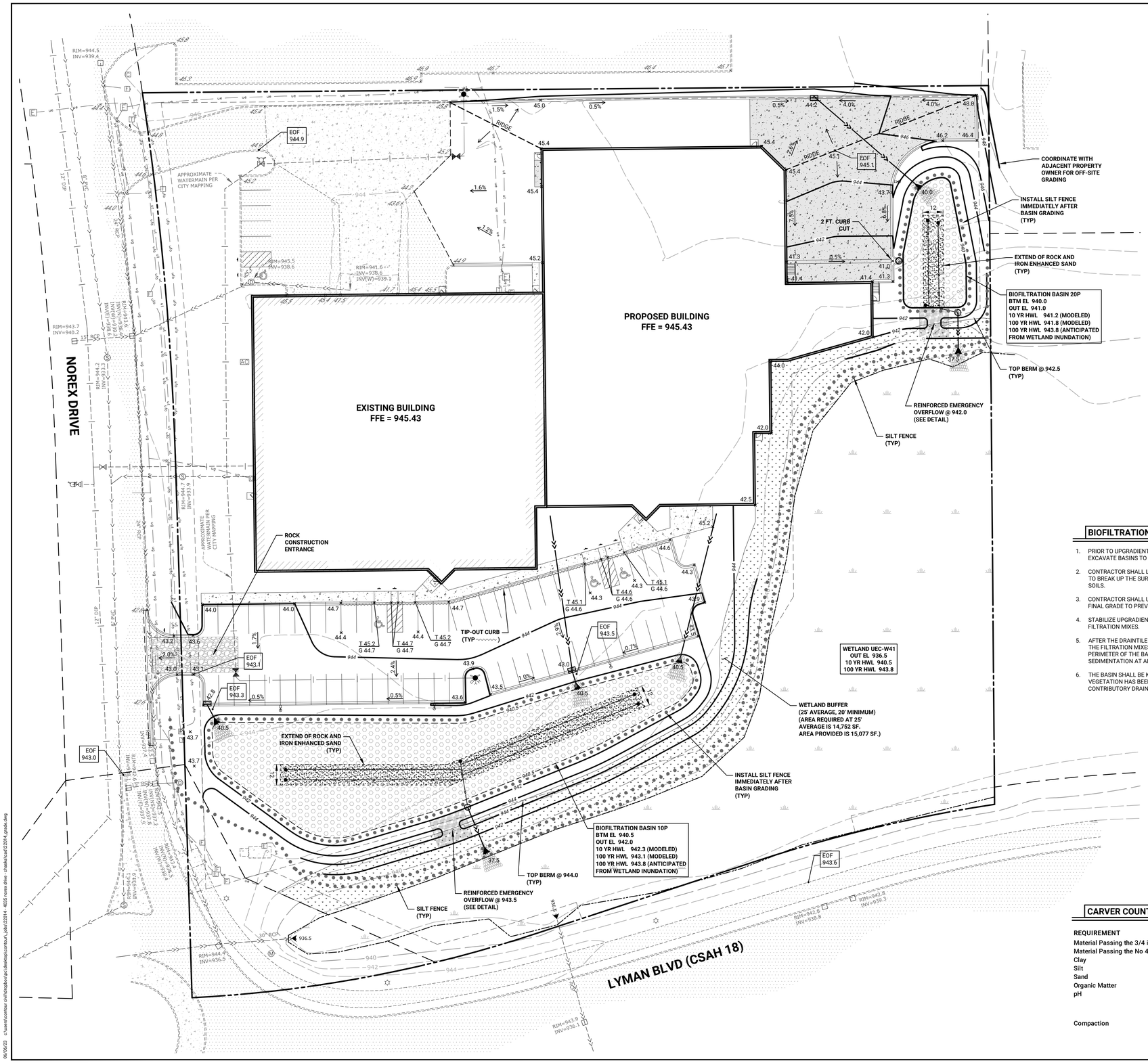

LEGEND

EXISTING	PROPOSED	
		PROPERTY LINE
		EASEMENT LINE
		BITUMINOUS PAVEMENT
		CONCRETE WALK/STOOP
		CONCRETE PAVEMENT
		CURB LINE
		STORM SEWER
		SANITARY SEWER
		WATER MAIN
		RETAINING WALL
		UNDERGROUND ELECTRIC
		UNDERGROUND GAS
		UNDERGROUND FIBER OPTIC
		UNDERGROUND TELEPHONE
SEE SURVEY		STORM CATCH BASIN
SEE SURVEY		STORM MANHOLE
SEE SURVEY		STORM FLARED END SECTION
SEE SURVEY		HYDRANT
SEE SURVEY		GATE VALVE
SEE SURVEY		LIGHT POLE
SEE SURVEY		OTHER SYMBOLS
		WETLAND
940	940	10' CONTOUR
938	938	2' CONTOUR
57.1	57.1	SPOT ELEVATION (CURB ELEVATIONS ARE TO GUTTER LINE)
		SILT FENCE
		ROCK ENTRANCE

BENCHMARK

MINNESOTA DEPARTMENT OF TRANSPORTATION
GSID STATION #3716 (NAME: JON MNDT)

ELEVATION: 1027.53 (NAVD 88)

GOVERNING SPECIFICATIONS

1. THE LATEST EDITION OF THE MINNESOTA DEPARTMENT OF TRANSPORTATION "STANDARD SPECIFICATIONS FOR CONSTRUCTION" AND THE CITY OF CHASKA SPECIFICATIONS.
2. THE LATEST EDITION OF THE MINNESOTA MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES (MMUTCD).
3. THE LATEST EDITION OF THE CITY ENGINEERS ASSOCIATION OF MINNESOTA (CEAM) STANDARD SPECIFICATIONS.

BIOFILTRATION BASIN CONSTRUCTION NOTES

1. PRIOR TO UPGRADIENT CONSTRUCTION ACTIVITIES, CONTRACTOR SHALL EXCAVATE BASINS TO SUBGRADE ELEVATION.
2. CONTRACTOR SHALL LOOSEN SUBGRADE SOILS TO A DEPTH OF 12 INCHES TO BREAK UP THE SURFACE AND PREVENT SMEARING OF SUBGRADE SOILS.
3. CONTRACTOR SHALL USE LIGHT TRACKING EQUIPMENT TO EXCAVATE TO FINAL GRADE TO PREVENT COMPACTION OF THE SUBGRADE.
4. STABILIZE UPGRADIENT AREAS PRIOR TO INSTALLING THE DRAINTILE AND FILTRATION MIXES.
5. AFTER THE DRAINTILE IS INSTALLED AND THE BASIN IS BACKFILLED WITH THE FILTRATION MIXES, SILT FENCE SHALL BE INSTALLED AROUND THE PERIMETER OF THE BASIN. THE BASIN SHALL BE PROTECTED FROM SEDIMENTATION AT ALL TIMES DURING CONSTRUCTION.
6. THE BASIN SHALL BE KEPT OFF-LINE TO THE EXTENT PRACTICAL UNTIL VEGETATION HAS BEEN ESTABLISHED THROUGHOUT THE BASIN AND CONTRIBUTORY DRAINAGE AREA.

GRADING NOTES

1. VEHICLE TRACKING REDUCTION DEVICE, SILT FENCE, AND EXISTING CATCH BASIN INLET PROTECTION SHALL BE INSTALLED PRIOR TO GRADING CONSTRUCTION, AND SHALL BE MAINTAINED UNTIL THE SITE HAS BEEN STABILIZED.
2. CONTRACTOR SHALL FIELD VERIFY THE LOCATIONS AND ELEVATIONS OF EXISTING UTILITIES PRIOR TO THE START OF GRADING CONSTRUCTION. THE CONTRACTOR SHALL NOTIFY THE ENGINEER IMMEDIATELY OF DISCREPANCIES OR VARIATIONS FROM THE PLAN.
3. ALL DISTURBED AREAS MUST BE STABILIZED WITHIN 7 CALENDARS DAYS AFTER LAND-DISTURBING WORK HAS TEMPORARILY OR PERMANENTLY CEASED.
4. ALL SLOPES STEEPER THAN 3:1 SHALL HAVE MNDOT CAT.1 EROSION CONTROL BLANKET AND SEED, OR APPROVED EQUAL.
5. STOCKPILES SHALL BE STABILIZED WITHIN 7 DAYS OF ROUGH GRADING OR INACTIVITY.
6. ALL WORK WITHIN THE ADJACENT STREET RIGHTS OF WAY MUST BE COORDINATED WITH AND APPROVED BY THE CITY PUBLIC WORKS DEPARTMENT.
7. CONTRACTOR SHALL STRIP, STOCKPILE AND RESPREAD SUFFICIENT TOPSOIL TO PROVIDE A MINIMUM OF 6" OF TOPSOIL OVER ALL DISTURBED AREAS THAT WILL BE SODDED, SEEDED OR LANDSCAPED. ESTIMATED TOPSOIL REQUIRED 660 CUBIC YARDS FOR AREA OF 17,780 SQUARE FEET.
8. TOPSOIL MUST MEET CCWMO STANDARD. EXISTING ONSITE TOPSOIL MAY NEED TO BE AMENDED OR NEW TOPSOIL IMPORTED TO MEET STANDARD. SEE TOPSOIL STANDARD, THIS SHEET.
9. SUBSOIL MUST BE DECOMPACTED TO A DEPTH OF 6 INCHES PRIOR TO PLACEMENT OF TOPSOIL. CONTRACTOR SHALL NOTIFY THE ENGINEER ON THE PROPOSED DECOMPACTION METHOD PRIOR TO COMPLETION.

CARVER COUNTY TOPSOIL STANDARD

REQUIREMENT	RANGE	TEST METHOD
Material Passing the 3/4 in (19mm)	100%	ASTM D 422
Material Passing the No 4 (4.75mm)	≥ 85%	-
Clay	5% - 33%	ASTM D 422
Silt	5% - 33%	ASTM D 422
Sand	30% - 75%	ASTM D 422
Organic Matter	2.5% - 15%	ASTM D 2974
pH	6.1 - 8.0	ASTM G 51
Compaction	1,400 kPa / 200 psi in the upper 12 inches of soil	Field Test
	bulk density of less than 1.4 g/cm3 in th upper 12 inches of soil	Field Test

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OWNER

CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

GRADING AND DRAINAGE PLAN

PROPOSED ADDITION FOR CROWN EXTRUSIONS

4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER

C4.1

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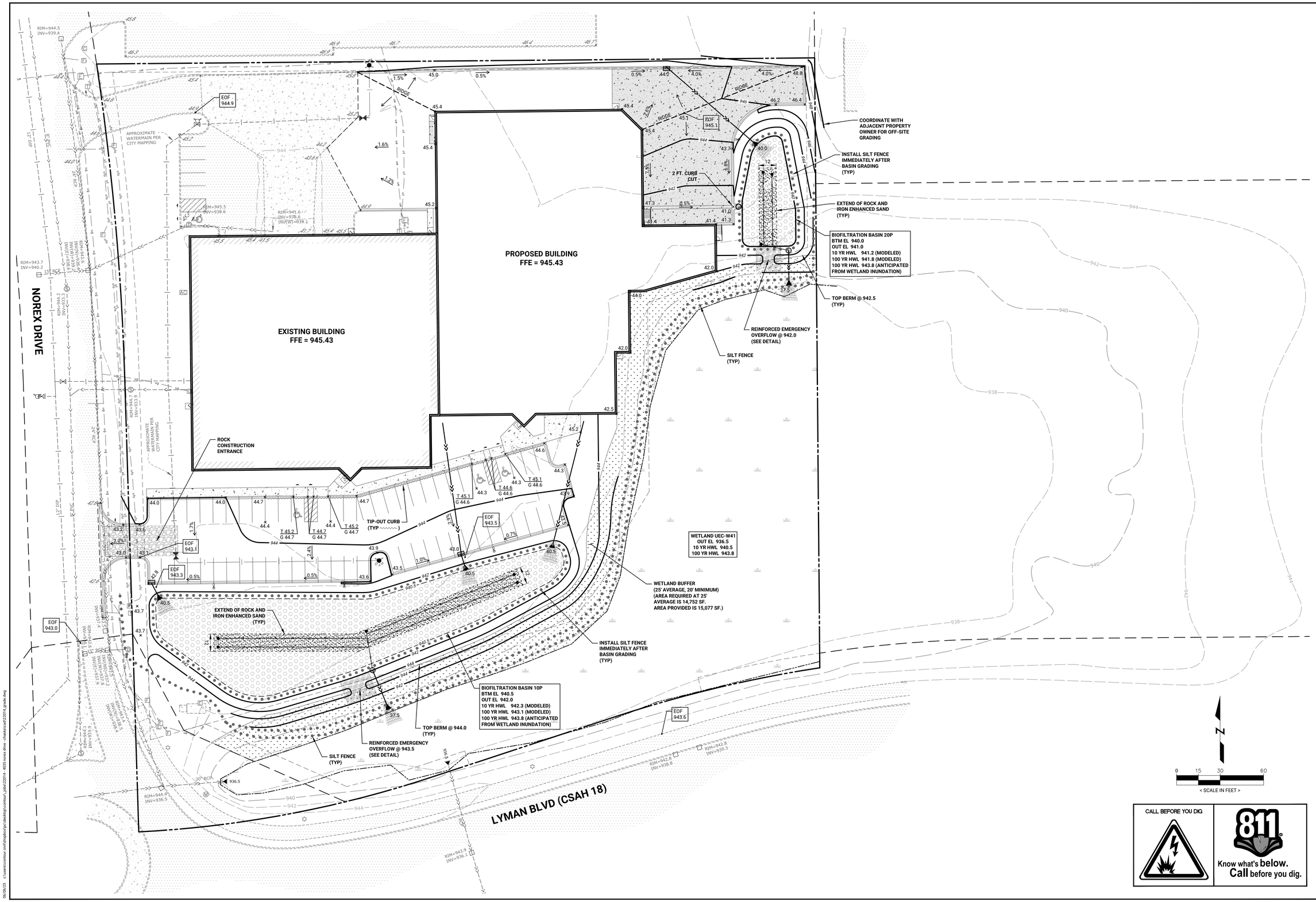

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OWNER

CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

GRADING AND DRAINAGE PLAN (WIDE VIEW)

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C4.2

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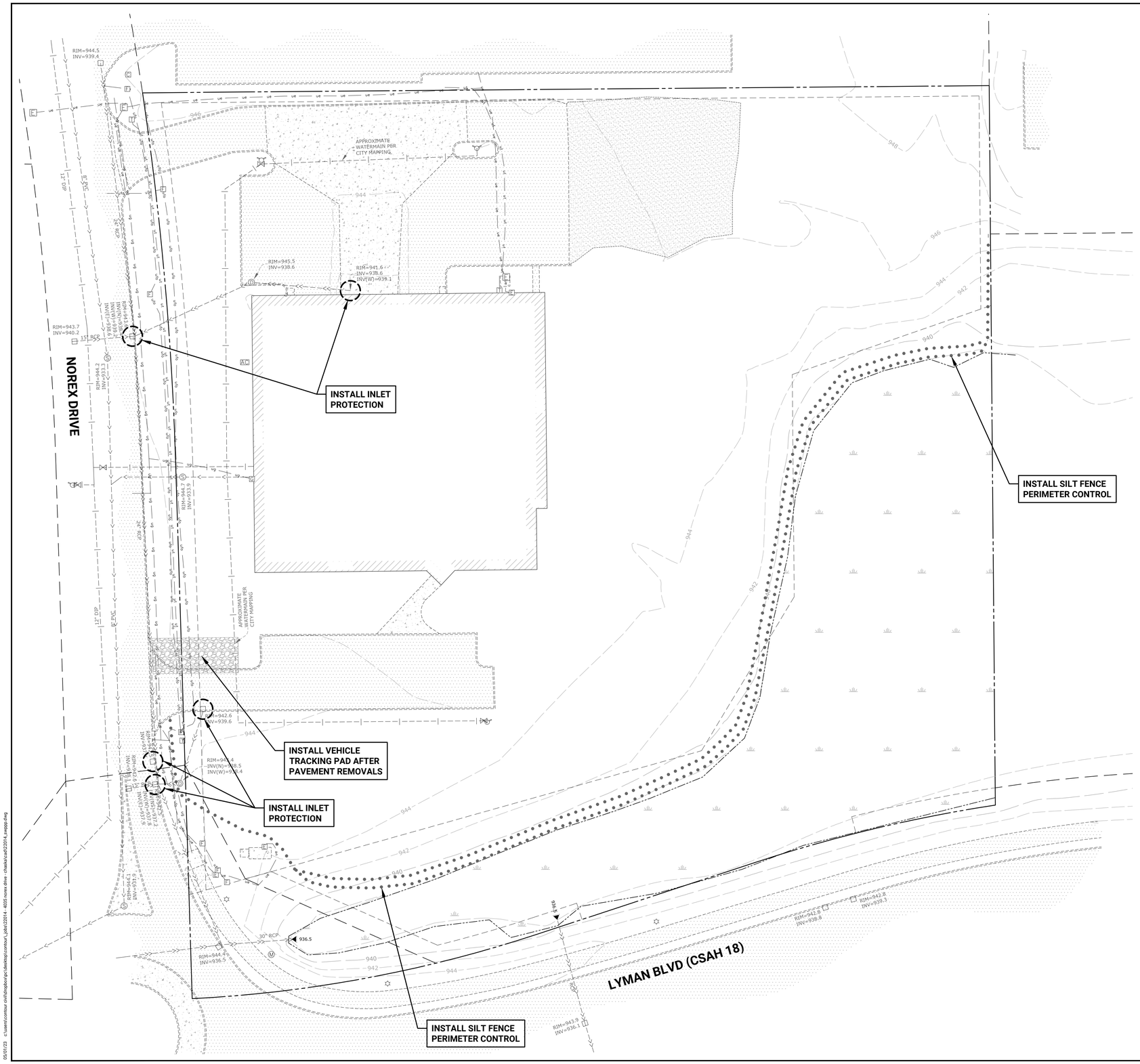

LEGEND

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		EASEMENT LINE
		BITUMINOUS PAVEMENT
		CONCRETE WALK/STOOP
		CONCRETE PAVEMENT
		CURB LINE
		STORM SEWER
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		UNDERGROUND GAS
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		UNDERGROUND TELEPHONE
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SEE SURVEY		GATE VALVE
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SEE SURVEY		OTHER SYMBOLS
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938	938	2' CONTOUR
57.1	57.1	SPOT ELEVATION (CURB ELEVATIONS ARE TO GUTTER LINE)
		SILT FENCE
		ROCK ENTRANCE

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OWNER

CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

EROSION CONTROL PLAN PHASE I

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C5.1

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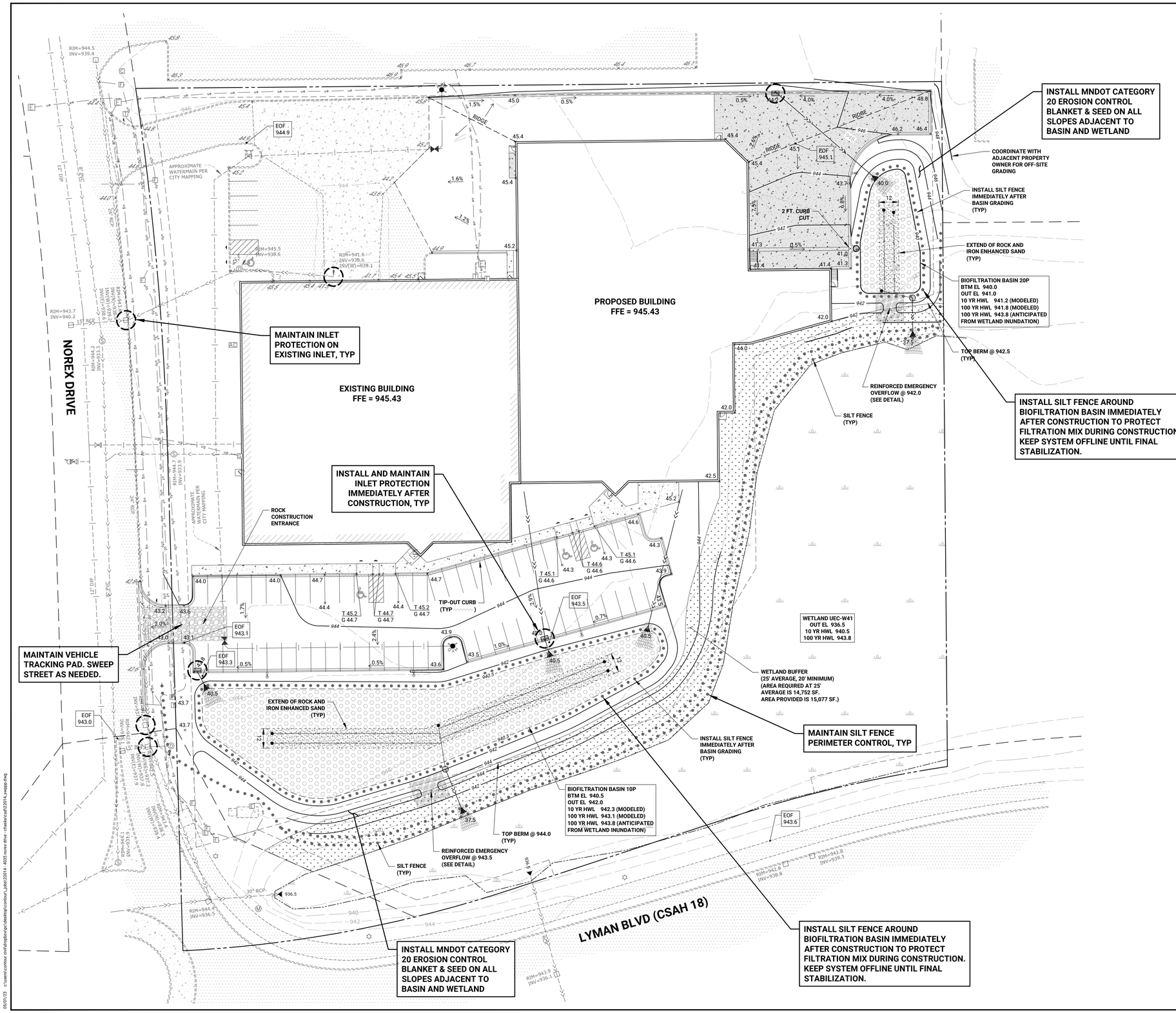

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OWNER

CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

EROSION CONTROL PLAN PHASE II

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C5.2

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PROJECT INFORMATION

PROJECT NAME:	PROPOSED ADDITION FOR CROWN EXTRUSIONS
STREET ADDRESS:	4035 NOREX DRIVE
CITY:	CHASKA
COUNTY:	CARVER
STATE:	MINNESOTA
ZIP CODE:	55318
LAT/LONG:	44.8500, -93.5878
BOUNDARY AREA:	5.280 ACRES
DRAINAGE BOUNDARY:	4.063 ACRES
EXISTING IMPERVIOUS:	1.510 ACRES
PROPOSED IMPERVIOUS:	2.547 ACRES
NET NEW IMPERVIOUS:	1.037 ACRES
NEW/RECONSTRUCTED IMP.:	1.589 ACRES
DISTURBED AREA:	2.80 ACRES
OWNER:	CROWN FAB LLC

RESPONSIBLE PARTIES

SWPPP DESIGN:	JOSEPH RADACH PE
TRAINING:	DESIGN OF CONSTRUCTION SWPPP, U OF MN (5/26 EXPIRATION)
SITE MANAGER:	______________________
TRAINING:	______________________
LONG TERM O&M:	CROWN FAB LLC

SWPPP CONTENT

THE SWPPP CONTAINS ALL SHEETS WITHIN THE CONSTRUCTION PLAN SET AND INCLUDES THE STORMWATER MANAGEMENT PLAN, INCORPORATED HEREIN BY REFERENCE. IN DEVELOPING THIS SWPPP, THE TEMPORARY AND PERMANENT BMPS WERE DESIGNED BASED ON EXPECTED RAINFALLS OF 3 INCHES IN 24 HOURS DURING CONSTRUCTION, WITH EXTREME EVENTS RANGING FROM 5 TO 7 INCHES IN 24 HOURS.

EXISTING CONDITIONS

THE SITE IS LOCATED NORTHEAST OF THE INTERSECTION OF LYMAN BOULEVARD AND NOREX DRIVE AT 4035 NOREX DRIVE IN CHASKA, CARVER COUNTY, MINNESOTA. THE SITE IS BOUNDED ON THE SOUTH BY LYMAN BOULEVARD, ON THE WEST BY NOREX DRIVE, ON THE NORTH BY INDUSTRIAL OFFICE/WAREHOUSE BUILDINGS, AND ON THE EAST BY AN EXISTING WETLAND. THE SITE CURRENTLY CONTAINS AN OFFICE WAREHOUSE BUILDING WITH ASSOCIATED PARKING AND DRIVE AREAS.

THE SITE BOUNDARY CONSISTS OF 5.280 ACRES. THE DRAINAGE BOUNDARY BEING CONSIDERED FOR THE DRAINAGE ANALYSIS IS 4.063 ACRES WHICH EXCLUDES THE WETLAND IN THE SOUTH AND EAST PORTIONS OF THE SITE. THE DRAINAGE BOUNDARY CONTAINS 1.510 ACRES OF IMPERVIOUS SURFACE.

THE SITE HAS A RELATIVELY FLAT TOPOGRAPHY, WITH ELEVATIONS RANGING FROM 945 AT THE EXISTING BUILDING IN THE CENTRAL PORTION OF THE SITE, DOWN TO ABOUT 937 AT THE EXISTING WETLAND IN THE SOUTH AND EAST PORTIONS OF THE SITE. STORMWATER FROM THE WEST HALF OF THE BUILDING, THE SOUTHERLY PARKING LOT, AND THE NORTHERLY PARKING/DOCK AREA DRAIN WEST TO NOREX DRIVE STORM SEWER WHICH DRAINS SOUTH AND DISCHARGES TO THE EXISTING WETLAND IN THE SOUTH AND EAST PORTIONS OF THE SITE. STORMWATER FROM THE EAST HALF OF THE BUILDING AND THE GREEN SPACES SOUTH AND EAST OF THE BUILDING DRAIN SOUTHEAST DIRECTLY TO THE EXISTING WETLAND.

PROPOSED CONDITIONS

CROWN EXTRUSIONS PLAN ON CONSTRUCTING A 30,581 SQUARE FOOT BUILDING ADDITION WITH A NEW TRUCK/DOCK AREA TO THE NORTHEAST OF THE BUILDING AND A RECONSTRUCTED PARKING LOT ON THE SOUTH SIDE OF THE BUILDING. DURING CONSTRUCTION, APPROXIMATELY 2.8 ACRES WILL BE DISTURBED. AFTER CONSTRUCTION, THE DRAINAGE BOUNDARY WILL CONTAIN 2.547 ACRES OF IMPERVIOUS SURFACE, FOR A NET INCREASE OF 1.037 ACRES OF IMPERVIOUS. THE TOTAL NEW AND RECONSTRUCTED IMPERVIOUS IS 1.589 ACRES.

TWO BIOFILTRATION BASINS WITH IRON ENHANCED SAND FILTERS WILL BE USED TO TREAT STORMWATER FROM THE NEW AND RECONSTRUCTED IMPERVIOUS AREAS. ONE BASIN WILL BE LOCATED IN THE SOUTHERN PORTION OF THE SITE, AND ONE WILL BE LOCATED IN THE NORTHEAST PORTION OF THE SITE. BOTH BASINS WILL DISCHARGE TO THE EXISTING WETLAND IN THE SOUTH AND EAST PORTION OF THE SITE.

SOIL INFORMATION

IN SEPTEMBER OF 2022, CHOSEN VALLEY TESTING DRILLED 8 SOIL BORINGS WITHIN THE SITE. THE BORINGS GENERALLY SHOW SOILS CONSISTING OF SANDY LEAN CLAY. THE NEAR SURFACE SOILS FALL WITHIN THE HYDROLOGIC SOIL GROUP “D”. GROUNDWATER WAS ENCOUNTERED IN ONE BORING AT AN ELEVATION OF 935.4.

SITE CONTAMINATION

THE SITE OR ADJACENT SITES ARE NOT KNOWN TO BE CONTAMINATED. A REVIEW OF THE MPCA'S "WHAT'S IN MY NEIGHBORHOOD" DID NOT SHOW ANY ONSITE OR NEARBY CONTAMINATION SOURCES.

STORMWATER RECEIVING WATERS

ALL STORMWATER WILL DRAIN TO THE EXISTING WETLAND IN SOUTHEAST PORTION OF THE SITE, WHICH ULTIMATELY DRAINS TO A HAZELTINE LAKE.

SPECIAL OR IMPAIRED WATERS

HAZELTINE LAKE IS LOCATED ABOUT 2,500 FEET SOUTH OF THE SITE AND IS LISTED AS AN IMPAIRED WATER WITH A CONSTRUCTION RELATED PARAMETER. BLUFF CREEK IS LOCATED ABOUT 4,000 FEET EAST OF THE SITE AND IS LISTED AS AN IMPAIRED WATER WITH A CONSTRUCTION RELATED PARAMETER.

WETLAND CONSIDERATIONS

THERE IS A DELINEATED WETLAND IN THE SOUTHEAST PORTION OF THE SITE. NO WETLAND IMPACTS ARE PROPOSED WITH THIS PROJECT.

PERMITTEES MUST PRESERVE A 50-FOOT NATURAL BUFFER OR, IF A BUFFER IS INFEASIBLE ON THE SITE, PROVIDE REDUNDANT PERIMETER SEDIMENT CONTROLS WHEN A WETLAND IS LOCATED WITHIN 50 FEET OF THE PROJECT'S EARTH DISTURBANCES AND STORMWATER FLOWS TO THE WETLAND. PERMITTEES MUST INSTALL PERIMETER SEDIMENT CONTROLS AT LEAST 5 FEET APART UNLESS LIMITED BY LACK OF AVAILABLE SPACE.

PERMANENT STORMWATER MANAGEMENT SYSTEM

THE CCWMO REQUIRES SITES TO REMOVE 90 PERCENT OF THE TOTAL PHOSPHORUS (TP) AND 90 PERCENT OF THE TOTAL SUSPENDED SOLIDS (TSS) GENERATED BY THE SITE UNDER DEVELOPED CONDITIONS. TO MEET THIS REQUIREMENT, TWO BIOFILTRATION BASINS WITH IRON ENHANCED SAND FILTERS ARE PROPOSED. PER CCWMO, AN IRON ENHANCED SAND FILTER WILL PROVIDE 90 PERCENT TP AND TSS REMOVAL.

THE TOTAL NEW AND RECONSTRUCTED IMPERVIOUS AREA OF THE PROJECT IS 1.589 ACRES. THE TWO PROPOSED BASINS COLLECT STORMWATER FROM 1.785 ACRES OF IMPERVIOUS AREA. THEREFORE, THE PROPOSED BMPS WILL PROVIDE THE REQUIRED WATER QUALITY TREATMENT.

CCWMO REQUIRES SITE TO PROVIDE VOLUME CONTROL FOR 1.0 INCHES OF RUNOFF FROM IMPERVIOUS SURFACES FOR UNCONSTRAINED SITES AND 0.5 INCHES OF RUNOFF FROM IMPERVIOUS SURFACES FOR CONSTRAINED SITES. THE PROPOSED SITE IS CONSIDERED CONSTRAINED DUE TO CLAY SOILS.

THE TOTAL NEW AND RECONSTRUCTED IMPERVIOUS AREA OF THE PROJECT IS 1.589 ACRES, WHICH REQUIRES A VOLUME CONTROL OF 0.066 ACRE FEET. PER CCWMO, AN IRON ENHANCED SAND FILTER RECEIVED VOLUME CREDIT OF 40 PERCENT OF THE PONDED VOLUME. BASIN 11P HAS A VOLUME BELOW THE OUTLET OF 0.485 ACRE FEET AND BASIN 21P HAS A VOLUME BELOW THE OUTLET OF 0.071 ACRE FEET, FOR A COMBINED PONDED VOLUME OF 0.556 ACRE FEET. THE TOTAL VOLUME CREDIT BASED ON 40 PERCENT OF THE PONDED VOLUME IS 0.222 ACRE FEET, WHICH EXCEEDS THE REQUIREMENT.

PRETREATMENT FOR THE BASINS WILL BE PROVIDED BY SUMP CATCH BASIN MANHOLES.

BMP IMPLEMENTATION SCHEDULE

PRIOR TO CONSTRUCTION, IMPLEMENT THE FOLLOWING BMPS:

- VEHICLE TRACKING PAD
- PERIMETER CONTROL
- STORM DRAIN INLET PROTECTION

DURING CONSTRUCTION, IMPLEMENT THE FOLLOWING BMPS:

- PHASED GRADING
- STREET SWEEPING
- STABILIZATION OF EXPOSED SOILS
- STABILIZATION OF DITCHES OR SWALES
- STOCKPILE PERIMETER CONTROL & STABILIZATION
- MINIMIZATION OF SOIL COMPACTION AND PRESERVATION OF TOPSOIL
- CONCRETE WASHOUT AREA
- STORM DRAIN INLET PROTECTION

EROSION AND SEDIMENT CONTROL ESTIMATED QUANTITIES

VEHICLE TRACKING PAD	1 EA
SILT FENCE	2,230 LF
INLET PROTECTION	8 EA
EROSION CONTROL BLANKET	3,100 SY
TURF ESTABLISHMENT	1.2 AC

PERMIT REQUIREMENTS & SWPPP IMPLEMENTATION

THE FOLLOWING SECTIONS WERE TAKEN FROM THE MPCA CONSTRUCTION STORMWATER GENERAL PERMIT. IT IS THE RESPONSIBILITY OF THE PERMITTEE TO FOLLOW ALL REQUIREMENTS OF THE MPCA CONSTRUCTION STORMWATER GENERAL PERMIT.

3.1 APPLICATION AND COVERAGE EFFECTIVE DATE. [MINN. R. 7090]

3.2 THE OWNER AND OPERATOR MUST SUBMIT A COMPLETE AND ACCURATE ON-LINE APPLICATION WITH THE APPROPRIATE FEE TO THE MPCA FOR EACH PROJECT THAT DISTURBS ONE (1) OR MORE ACRES OF LAND OR FOR A COMMON PLAN OF DEVELOPMENT OR SALE THAT WILL ULTIMATELY DISTURB ONE (1) OR MORE ACRES. [MINN. R. 7090]

3.3 FOR PROJECTS OR COMMON PLANS OF DEVELOPMENT OR SALE THAT DISTURB LESS THAN 50 ACRES OR DO NOT DISCHARGE STORMWATER WITHIN 1 MILE (AERIAL RADIUS MEASUREMENT) OF A SPECIAL OR IMPAIRED WATER, PERMITTEES DO NOT NEED TO SUBMIT THE SWPPP WITH THE APPLICATION. PERMIT COVERAGE FOR THESE PROJECTS IS EFFECTIVE UPON APPLICATION AND COMPLETING THE PAYMENT PROCESS. [MINN. R. 7090]

3.4 FOR CERTAIN PROJECTS OR COMMON PLANS OF DEVELOPMENT OR SALE DISTURBING 50 ACRES OR MORE, THE COMPLETE SWPPP MUST BE INCLUDED WITH THE APPLICATION AND SUBMITTED AT LEAST 30 DAYS BEFORE THE START OF CONSTRUCTION ACTIVITY. THIS APPLIES IF THERE IS A DISCHARGE POINT ON THE PROJECT WITHIN ONE MILE (AERIAL RADIUS MEASUREMENT) OF, AND FLOWS TO, A SPECIAL WATER LISTED IN ITEM 23.3 THROUGH 23.6 OR AN IMPAIRED WATER AS DESCRIBED IN ITEM 23.7. PERMIT COVERAGE FOR THESE PROJECTS IS EFFECTIVE UPON SUBMITTING THE APPLICATION AND COMPLETE SWPPP, COMPLETING THE PAYMENT PROCESS AND RECEIVING A DETERMINATION FROM THE MPCA THAT THE REVIEW OF THE SWPPP IS COMPLETE. THE DETERMINATION MAY TAKE LONGER THAN 30 DAYS IF THE SWPPP IS INCOMPLETE. IF THE MPCA FAILS TO CONTACT THE PERMITTEES WITHIN 30 DAYS OF APPLICATION RECEIPT, COVERAGE IS EFFECTIVE 30 DAYS AFTER COMPLETING THE PAYMENT PROCESS. [MINN. R. 7090]

3.5 THE APPLICATION REQUIRES LISTING ALL PERSONS MEETING THE DEFINITION OF OWNER AND OPERATOR AS PERMITTEES. THE OWNER IS RESPONSIBLE FOR COMPLIANCE WITH ALL TERMS AND CONDITIONS OF THIS PERMIT. THE OPERATOR IS RESPONSIBLE FOR COMPLIANCE WITH SECTIONS 3, 4, 6-22, 24 AND APPLICABLE REQUIREMENTS FOR CONSTRUCTION ACTIVITY IN SECTION 23. [MINN. R. 7090]

3.6 PERMITTEES WILL RECEIVE COVERAGE NOTIFICATION IN A MANNER DETERMINED BY THE MPCA. [MINN. R. 7090]

3.7 FOR CONSTRUCTION PROJECTS WHERE THE OWNER OR OPERATOR CHANGES (E.G., AN ORIGINAL DEVELOPER SELLS PORTIONS OF THE PROPERTY TO VARIOUS HOMEBUILDERS OR SELLS THE ENTIRE SITE TO A NEW OWNER), THE CURRENT OWNER AND THE NEW OWNER OR OPERATOR MUST SUBMIT A COMPLETE PERMIT MODIFICATION FORM PROVIDED BY THE MPCA. THE CURRENT OWNER AND THE NEW OWNER OR OPERATOR MUST SUBMIT THE FORM PRIOR TO THE NEW OWNER OR OPERATOR COMMENCING CONSTRUCTION ACTIVITY OR NO LATER THAN 30 DAYS AFTER TAKING OWNERSHIP OF THE PROPERTY. [MINN. R. 7090]

3.8 FOR CONSTRUCTION PROJECTS WHERE THE OWNER OR OPERATOR CHANGES, THE CURRENT OWNER MUST PROVIDE A SWPPP TO THE NEW OWNER AND OPERATOR THAT SPECIFICALLY ADDRESSES THE REMAINING CONSTRUCTION ACTIVITY. THE NEW OWNER OR OPERATOR CAN IMPLEMENT THE ORIGINAL SWPPP, MODIFY THE SWPPP, OR DEVELOP A NEW SWPPP. PERMITTEES MUST ENSURE THEIR ACTIVITIES DO NOT RENDER ANOTHER PARTY'S EROSION PREVENTION AND SEDIMENT CONTROL BMPS INEFFECTIVE. [MINN. R. 7090]

4.1 TERMINATION OF COVERAGE. [MINN. R. 7090]

4.2 PERMITTEES MUST SUBMIT A NOT WITHIN 30 DAYS AFTER ALL TERMINATION CONDITIONS LISTED IN SECTION 13 ARE COMPLETE. [MINN. R. 7090]

4.3 PERMITTEES MUST SUBMIT A NOT WITHIN 30 DAYS AFTER SELLING OR OTHERWISE LEGALLY TRANSFERRING THE ENTIRE SITE, INCLUDING PERMIT RESPONSIBILITY FOR ROADS (E.G., STREET SWEEPING) AND STORMWATER INFRASTRUCTURE FINAL CLEAN OUT, OR TRANSFERRING PORTIONS OF A SITE TO ANOTHER PARTY. THE PERMITTEES' COVERAGE UNDER THIS PERMIT TERMINATES AT MIDNIGHT ON THE SUBMISSION DATE OF THE NOT. [MINN. R. 7090]

4.4 PERMITTEES MAY TERMINATE PERMIT COVERAGE PRIOR TO COMPLETION OF ALL CONSTRUCTION ACTIVITY IF THEY MEET ALL OF THE FOLLOWING CONDITIONS:

a. CONSTRUCTION ACTIVITY HAS CEASED FOR AT LEAST 90 DAYS; AND

b. AT LEAST 90 PERCENT (BY AREA) OF ALL ORIGINALLY PROPOSED CONSTRUCTION ACTIVITY HAS BEEN COMPLETED AND PERMANENT COVER HAS BEEN ESTABLISHED ON THOSE AREAS; AND

c. ON AREAS WHERE CONSTRUCTION ACTIVITY IS NOT COMPLETE, PERMANENT COVER HAS BEEN ESTABLISHED; AND

d. THE SITE COMPLIES WITH ITEM 13.3 THROUGH 13.7.

AFTER PERMIT COVERAGE IS TERMINATED UNDER THIS ITEM, ANY SUBSEQUENT DEVELOPMENT ON THE REMAINING PORTIONS OF THE SITE WILL REQUIRE PERMIT COVERAGE IF THE SUBSEQUENT DEVELOPMENT ITSELF OR AS PART OF THE REMAINING COMMON PLAN OF DEVELOPMENT OR SALE WILL RESULT IN LAND DISTURBING ACTIVITIES OF ONE (1) OR MORE ACRES IN SIZE. [MINN. R. 7090]

4.5 PERMITTEES MAY TERMINATE COVERAGE UPON MPCA APPROVAL AFTER SUBMITTING INFORMATION DOCUMENTING THE OWNER CANCELLED THE PROJECT. [MINN. R. 7090]

6.1 SWPPP AMENDMENTS. [MINN. R. 7090]

6.2 ONE OF THE INDIVIDUALS DESCRIBED IN ITEM 21.2.A OR ITEM 21.2.B OR ANOTHER QUALIFIED INDIVIDUAL MUST COMPLETE ALL SWPPP CHANGES. CHANGES INVOLVING THE USE OF A LESS STRINGENT BMP MUST INCLUDE A JUSTIFICATION DESCRIBING HOW THE REPLACEMENT BMP IS EFFECTIVE FOR THE SITE CHARACTERISTICS. [MINN. R. 7090]

6.3 PERMITTEES MUST AMEND THE SWPPP TO INCLUDE ADDITIONAL OR MODIFIED BMPS AS NECESSARY TO CORRECT PROBLEMS IDENTIFIED OR ADDRESS SITUATIONS WHENEVER THERE IS A CHANGE IN DESIGN, CONSTRUCTION, OPERATION, MAINTENANCE, WEATHER OR SEASONAL CONDITIONS HAVING A SIGNIFICANT EFFECT ON THE DISCHARGE OF POLLUTANTS TO SURFACE WATERS OR GROUNDWATER. [MINN. R. 7090]

6.4 PERMITTEES MUST AMEND THE SWPPP TO INCLUDE ADDITIONAL OR MODIFIED BMPS AS NECESSARY TO CORRECT PROBLEMS IDENTIFIED OR ADDRESS SITUATIONS WHENEVER INSPECTIONS OR INVESTIGATIONS BY THE SITE OWNER OR OPERATOR, USEPA OR MPCA OFFICIALS INDICATE THE SWPPP IS NOT EFFECTIVE IN ELIMINATING OR SIGNIFICANTLY MINIMIZING THE DISCHARGE OF POLLUTANTS TO SURFACE WATERS OR GROUNDWATER OR THE DISCHARGES ARE CAUSING WATER QUALITY STANDARD EXCEEDANCES (E.G., NUISANCE CONDITIONS AS DEFINED IN MINN. R. 7050.0210, SUBP. 2) OR THE SWPPP IS NOT CONSISTENT WITH THE OBJECTIVES OF A USEPA APPROVED TMDL. [MINN. R. 7050.0210]

7.1 BMP SELECTION AND INSTALLATION. [MINN. R. 7090]

7.2 PERMITTEES MUST SELECT, INSTALL, AND MAINTAIN THE BMPS IDENTIFIED IN THE SWPPP AND IN THIS PERMIT IN AN APPROPRIATE AND FUNCTIONAL MANNER AND IN ACCORDANCE WITH RELEVANT MANUFACTURER SPECIFICATIONS AND ACCEPTED ENGINEERING PRACTICES. [MINN. R. 7090]

8.1 EROSION PREVENTION PRACTICES. [MINN. R. 7090]

8.2 BEFORE WORK BEGINS, PERMITTEES MUST DELINEATE THE LOCATION OF AREAS NOT TO BE DISTURBED. [MINN. R. 7090]

8.3 PERMITTEES MUST MINIMIZE THE NEED FOR DISTURBANCE OF PORTIONS OF THE PROJECT WITH STEEP SLOPES. WHEN STEEP SLOPES MUST BE DISTURBED, PERMITTEES MUST USE TECHNIQUES SUCH AS PHASING AND STABILIZATION PRACTICES DESIGNED FOR STEEP SLOPES (E.G., SLOPE DRAINING AND TERRACING). [MINN. R. 7090]

8.4 PERMITTEES MUST STABILIZE ALL EXPOSED SOIL AREAS, INCLUDING STOCKPILES. STABILIZATION MUST BE INITIATED IMMEDIATELY TO LIMIT SOIL EROSION WHEN CONSTRUCTION ACTIVITY HAS PERMANENTLY OR TEMPORARILY CEASED ON ANY PORTION OF THE SITE AND WILL NOT RESUME FOR A PERIOD EXCEEDING 7 CALENDAR DAYS. STABILIZATION MUST BE COMPLETED NO LATER THAN 7 CALENDAR DAYS AFTER THE CONSTRUCTION ACTIVITY HAS CEASED. STABILIZATION IS NOT REQUIRED ON CONSTRUCTED BASE COMPONENTS OF ROADS, PARKING LOTS AND SIMILAR SURFACES. STABILIZATION IS NOT REQUIRED ON TEMPORARY STOCKPILES WITHOUT SIGNIFICANT SILT, CLAY OR ORGANIC COMPONENTS (E.G., CLEAN AGGREGATE STOCKPILES, DEMOLITION CONCRETE STOCKPILES, SAND STOCKPILES) BUT PERMITTEES MUST PROVIDE SEDIMENT CONTROLS AT THE BASE OF THE STOCKPILE. [MINN. R. 7090]

8.5 FOR PUBLIC WATERS THAT THE MINNESOTA DNR HAS PROMULGATED "WORK IN WATER RESTRICTIONS" DURING SPECIFIED FISH SPAWNING TIME FRAMES, PERMITTEES MUST COMPLETE STABILIZATION OF ALL EXPOSED SOIL AREAS WITHIN 200 FEET OF THE WATER'S EDGE, AND THAT DRAIN TO THESE WATERS, WITHIN 24 HOURS DURING THE RESTRICTION PERIOD. [MINN. R. 7090]

8.6 PERMITTEES MUST STABILIZE THE NORMAL WETTED PERIMETER OF THE LAST 200 LINEAR FEET OF TEMPORARY OR PERMANENT DRAINAGE DITCHES OR SWALES THAT DRAIN WATER FROM THE SITE WITHIN 24 HOURS AFTER CONNECTING TO A SURFACE WATER OR PROPERTY EDGE. PERMITTEES MUST COMPLETE STABILIZATION OF REMAINING PORTIONS OF TEMPORARY OR PERMANENT DITCHES OR SWALES WITHIN 14 CALENDAR DAYS AFTER CONNECTING TO A SURFACE WATER OR PROPERTY EDGE AND CONSTRUCTION IN THAT PORTION OF THE DITCH TEMPORARILY OR PERMANENTLY CEASES. [MINN. R. 7090]

8.7 TEMPORARY OR PERMANENT DITCHES OR SWALES BEING USED AS A SEDIMENT CONTAINMENT SYSTEM DURING CONSTRUCTION (WITH PROPERLY DESIGNED ROCK-DITCH CHECKS, BIO ROLLS, SILT DIKES, ETC.) DO NOT NEED TO BE STABILIZED. PERMITTEES MUST STABILIZE THESE AREAS WITHIN 24 HOURS AFTER THEIR USE AS A SEDIMENT CONTAINMENT SYSTEM CEASES. [MINN. R. 7090]

8.8 PERMITTEES MUST NOT USE MULCH, HYDROMULCH, TACKIFIER, POLYACRYLAMIDE OR SIMILAR EROSION PREVENTION PRACTICES WITHIN ANY PORTION OF THE NORMAL WETTED PERIMETER OF A TEMPORARY OR PERMANENT DRAINAGE DITCH OR SWALE SECTION WITH A CONTINUOUS SLOPE OF GREATER THAN 2 PERCENT. [MINN. R. 7090]

8.9 PERMITTEES MUST PROVIDE TEMPORARY OR PERMANENT ENERGY DISSIPATION AT ALL PIPE OUTLETS WITHIN 24 HOURS AFTER CONNECTION TO A SURFACE WATER OR PERMANENT STORMWATER TREATMENT SYSTEM. [MINN. R. 7090]

8.10 PERMITTEES MUST NOT DISTURB MORE LAND (I.E., PHASING) THAN CAN BE EFFECTIVELY INSPECTED AND MAINTAINED IN ACCORDANCE WITH SECTION 11. [MINN. R. 7090]

9.1 SEDIMENT CONTROL PRACTICES. [MINN. R. 7090]

9.2 PERMITTEES MUST ESTABLISH SEDIMENT CONTROL BMPS ON ALL DOWNGRADIENT PERIMETERS OF THE SITE AND DOWNGRADIENT AREAS OF THE SITE THAT DRAIN TO ANY SURFACE WATER, INCLUDING CURB AND GUTTER SYSTEMS. PERMITTEES MUST LOCATE SEDIMENT CONTROL PRACTICES UPGRADIENT OF ANY BUFFER ZONES. PERMITTEES MUST INSTALL SEDIMENT CONTROL PRACTICES BEFORE ANY UPGRADIENT LAND-DISTURBING ACTIVITIES BEGIN AND MUST KEEP THE SEDIMENT CONTROL PRACTICES IN PLACE UNTIL THEY ESTABLISH PERMANENT COVER. [MINN. R. 7090]

9.3 IF DOWNGRADIENT SEDIMENT CONTROLS ARE OVERLOADED, BASED ON FREQUENT FAILURE OR EXCESSIVE MAINTENANCE REQUIREMENTS, PERMITTEES MUST INSTALL ADDITIONAL UPGRADIENT SEDIMENT CONTROL PRACTICES OR REDUNDANT BMPS TO ELIMINATE THE OVERLOADING AND AMEND THE SWPPP TO IDENTIFY THESE ADDITIONAL PRACTICES AS REQUIRED IN ITEM 6.3. [MINN. R. 7090]

9.4 TEMPORARY OR PERMANENT DRAINAGE DITCHES AND SEDIMENT BASINS DESIGNED AS PART OF A SEDIMENT CONTAINMENT SYSTEM (E.G., DITCHES WITH ROCK-CHECK DAMS) REQUIRE SEDIMENT CONTROL PRACTICES ONLY AS APPROPRIATE FOR SITE CONDITIONS. [MINN. R. 7090]

9.5 A FLOATING SILT CURTAIN PLACED IN THE WATER IS NOT A SEDIMENT CONTROL BMP TO SATISFY ITEM 9.2 EXCEPT WHEN WORKING ON A SHORELINE OR BELOW THE WATERLINE. IMMEDIATELY AFTER THE SHORT TERM CONSTRUCTION ACTIVITY (E.G., INSTALLATION OF RIP RAP ALONG THE SHORELINE) IN THAT AREA IS COMPLETE, PERMITTEES MUST INSTALL AN UPLAND PERIMETER CONTROL PRACTICE IF EXPOSED SOILS STILL DRAIN TO A SURFACE WATER. [MINN. R. 7090]

9.6 PERMITTEES MUST RE-INSTALL ALL SEDIMENT CONTROL PRACTICES ADJUSTED OR REMOVED TO ACCOMMODATE SHORT-TERM ACTIVITIES SUCH AS CLEARING OR GRUBBING, OR PASSAGE OF VEHICLES, IMMEDIATELY AFTER THE SHORT-TERM ACTIVITY IS COMPLETED. PERMITTEES MUST RE-INSTALL SEDIMENT CONTROL PRACTICES BEFORE THE NEXT PRECIPITATION EVENT EVEN IF THE SHORT-TERM ACTIVITY IS NOT COMPLETE. [MINN. R. 7090]

9.7 PERMITTEES MUST PROTECT ALL STORM DRAIN INLETS USING APPROPRIATE BMPS DURING CONSTRUCTION UNTIL THEY ESTABLISH PERMANENT COVER ON ALL AREAS WITH POTENTIAL FOR DISCHARGING TO THE INLET. [MINN. R. 7090]

9.8 PERMITTEES MAY REMOVE INLET PROTECTION FOR A PARTICULAR INLET IF A SPECIFIC SAFETY CONCERN (E.G. STREET FLOODING/FREEZING) IS IDENTIFIED BY THE PERMITTEES OR THE JURISDICTIONAL AUTHORITY (E.G., CITY/COUNTY/TOWNSHIP/MINNESOTA DEPARTMENT OF TRANSPORTATION ENGINEER). PERMITTEES MUST DOCUMENT THE NEED FOR REMOVAL IN THE SWPPP. [MINN. R. 7090]

9.9 PERMITTEES MUST PROVIDE SILT FENCE OR OTHER EFFECTIVE SEDIMENT CONTROLS AT THE BASE OF STOCKPILES ON THE DOWNGRADIENT PERIMETER. [MINN. R. 7090]

9.10 PERMITTEES MUST LOCATE STOCKPILES OUTSIDE OF NATURAL BUFFERS OR SURFACE WATERS, INCLUDING STORMWATER CONVEYANCES SUCH AS CURB AND GUTTER SYSTEMS UNLESS THERE IS A BYPASS IN PLACE FOR THE STORMWATER. [MINN. R. 7090]

9.11 PERMITTEES MUST INSTALL A VEHICLE TRACKING BMP TO MINIMIZE THE TRACK OUT OF SEDIMENT FROM THE CONSTRUCTION SITE OR ONTO PAVED ROADS WITHIN THE SITE. [MINN. R. 7090]

9.12 PERMITTEES MUST USE STREET SWEEPING IF VEHICLE TRACKING BMPS ARE NOT ADEQUATE TO PREVENT SEDIMENT TRACKING ONTO THE STREET. [MINN. R. 7090]

9.13 PERMITTEES MUST INSTALL TEMPORARY SEDIMENT BASINS AS REQUIRED IN SECTION 14. [MINN. R. 7090]

9.14 IN ANY AREAS OF THE SITE WHERE FINAL VEGETATIVE STABILIZATION WILL OCCUR, PERMITTEES MUST RESTRICT VEHICLE AND EQUIPMENT USE TO MINIMIZE SOIL COMPACTION. [MINN. R. 7090]

9.15 PERMITTEES MUST PRESERVE TOPSOIL ON THE SITE, UNLESS INFEASIBLE. [MINN. R. 7090]

9.16 PERMITTEES MUST DIRECT DISCHARGES FROM BMPS TO VEGETATED AREAS UNLESS INFEASIBLE. [MINN. R. 7090]

9.17 PERMITTEES MUST PRESERVE A 50 FOOT NATURAL BUFFER OR, IF A BUFFER IS INFEASIBLE ON THE SITE, PROVIDE REDUNDANT (DOUBLE) PERIMETER SEDIMENT CONTROLS WHEN A SURFACE WATER IS LOCATED WITHIN 50 FEET OF THE PROJECT'S EARTH DISTURBANCES AND STORMWATER FLOWS TO THE SURFACE WATER. PERMITTEES MUST INSTALL PERIMETER SEDIMENT CONTROLS AT LEAST 5 FEET APART UNLESS LIMITED BY LACK OF AVAILABLE SPACE. NATURAL BUFFERS ARE NOT REQUIRED ADJACENT TO ROAD DITCHES, JUDICIAL DITCHES, COUNTY DITCHES, STORMWATER CONVEYANCE CHANNELS, STORM DRAIN INLETS, AND SEDIMENT BASINS. IF PRESERVING THE BUFFER IS INFEASIBLE, PERMITTEES MUST DOCUMENT THE REASONS IN THE SWPPP. SHEET PILING IS A REDUNDANT PERIMETER CONTROL IF INSTALLED IN A MANNER THAT RETAINS ALL STORMWATER. [MINN. R. 7090]

9.18 PERMITTEES MUST USE POLYMERS, FLOCCULANTS, OR OTHER SEDIMENTATION TREATMENT CHEMICALS IN ACCORDANCE WITH ACCEPTED ENGINEERING PRACTICES, DOSING SPECIFICATIONS AND SEDIMENT REMOVAL DESIGN SPECIFICATIONS PROVIDED BY THE MANUFACTURER OR SUPPLIER. THE PERMITTEES MUST USE CONVENTIONAL EROSION AND SEDIMENT CONTROLS PRIOR TO CHEMICAL ADDITION AND MUST DIRECT TREATED STORMWATER TO A SEDIMENT CONTROL SYSTEM FOR FILTRATION OR SETTLEMENT OF THE FLOC PRIOR TO DISCHARGE. [MINN. R. 7090]

10.1 DEWATERING AND BASIN DRAINING. [MINN. R. 7090]

10.2 PERMITTEES MUST DISCHARGE TURBID OR SEDIMENT-LADEN WATERS RELATED TO DEWATERING OR BASIN DRAINING (E.G., PUMPED DISCHARGES, TRENCH/DITCH CUTS FOR DRAINAGE) TO A TEMPORARY OR PERMANENT SEDIMENT BASIN ON THE PROJECT SITE UNLESS INFEASIBLE. PERMITTEES MAY DEWATER TO SURFACE WATERS IF THEY VISUALLY CHECK TO ENSURE ADEQUATE TREATMENT HAS BEEN OBTAINED AND NUISANCE CONDITIONS (SEE MINN. R. 7050.0210, SUBP. 2) WILL NOT RESULT FROM THE DISCHARGE. IF PERMITTEES CANNOT DISCHARGE THE WATER TO A SEDIMENTATION BASIN PRIOR TO ENTERING A SURFACE WATER, PERMITTEES MUST TREAT IT WITH APPROPRIATE BMPS SUCH THAT THE DISCHARGE DOES NOT ADVERSELY AFFECT THE SURFACE WATER OR DOWNSTREAM PROPERTIES. [MINN. R. 7050.0210]

10.3 IF PERMITTEES MUST DISCHARGE WATER CONTAINING OIL OR GREASE, THEY MUST USE AN OIL-WATER SEPARATOR OR SUITABLE FILTRATION DEVICE (E.G., CARTRIDGE FILTERS, ABSORBENTS PADS) PRIOR TO DISCHARGE. [MINN. R. 7090]

10.4 PERMITTEES MUST DISCHARGE ALL WATER FROM DEWATERING OR BASIN-DRAINING ACTIVITIES IN A MANNER THAT DOES NOT CAUSE EROSION OR SCOUR IN THE IMMEDIATE VICINITY OF DISCHARGE POINTS OR INUNDATION OF WETLANDS IN THE IMMEDIATE VICINITY OF DISCHARGE POINTS THAT CAUSES SIGNIFICANT ADVERSE IMPACT TO THE WETLAND. [MINN. R. 7090]

10.5 IF PERMITTEES USE FILTERS WITH BACKWASH WATER, THEY MUST HAUL THE BACKWASH WATER AWAY FOR DISPOSAL, RETURN THE BACKWASH WATER TO THE BEGINNING OF THE TREATMENT PROCESS, OR INCORPORATE THE BACKWASH WATER INTO THE SITE IN A MANNER THAT DOES NOT CAUSE EROSION. [MINN. R. 7090]

11.1 INSPECTIONS AND MAINTENANCE. [MINN. R. 7090]

11.2 PERMITTEES MUST ENSURE A TRAINED PERSON, AS IDENTIFIED IN ITEM 21.2.B, WILL INSPECT THE ENTIRE CONSTRUCTION SITE AT LEAST ONCE EVERY SEVEN (7) DAYS DURING ACTIVE CONSTRUCTION AND WITHIN 24 HOURS AFTER A RAINFALL EVENT GREATER THAN 1/2 INCH IN 24 HOURS. [MINN. R. 7090]

11.3 PERMITTEES MUST INSPECT AND MAINTAIN ALL PERMANENT STORMWATER TREATMENT BMPS. [MINN. R. 7090]

11.4 PERMITTEES MUST INSPECT ALL EROSION PREVENTION AND SEDIMENT CONTROL BMPS AND POLLUTION PREVENTION MANAGEMENT MEASURES TO ENSURE INTEGRITY AND EFFECTIVENESS. PERMITTEES MUST REPAIR, REPLACE OR SUPPLEMENT ALL NONFUNCTIONAL BMPS WITH FUNCTIONAL BMPS BY THE END OF THE NEXT BUSINESS DAY AFTER DISCOVERY UNLESS ANOTHER TIME FRAME IS SPECIFIED IN ITEM 11.5 OR 11.6. PERMITTEES MAY TAKE ADDITIONAL TIME IF FIELD CONDITIONS PREVENT ACCESS TO THE AREA. [MINN. R. 7090]

11.5 DURING EACH INSPECTION, PERMITTEES MUST INSPECT SURFACE WATERS, INCLUDING DRAINAGE DITCHES AND CONVEYANCE SYSTEMS BUT NOT CURB AND GUTTER SYSTEMS, FOR EVIDENCE OF EROSION AND SEDIMENT DEPOSITION. PERMITTEES MUST REMOVE ALL DELTAS AND SEDIMENT DEPOSITED IN SURFACE WATERS, INCLUDING DRAINAGE WAYS, CATCH BASINS, AND OTHER DRAINAGE SYSTEMS AND RESTABILIZE THE AREAS WHERE SEDIMENT REMOVAL RESULTS IN EXPOSED SOIL. PERMITTEES MUST COMPLETE REMOVAL AND STABILIZATION WITHIN SEVEN (7) CALENDAR DAYS OF DISCOVERY UNLESS PRECLUDED BY LEGAL, REGULATORY, OR PHYSICAL ACCESS CONSTRAINTS. PERMITTEES MUST USE ALL REASONABLE EFFORTS TO OBTAIN ACCESS. IF PRECLUDED, REMOVAL AND STABILIZATION MUST TAKE PLACE WITHIN SEVEN (7) DAYS OF OBTAINING ACCESS. PERMITTEES ARE RESPONSIBLE FOR CONTACTING ALL LOCAL, REGIONAL, STATE AND FEDERAL AUTHORITIES AND RECEIVING ANY APPLICABLE PERMITS, PRIOR TO CONDUCTING ANY WORK IN SURFACE WATERS. [MINN. R. 7090]

11.6 PERMITTEES MUST INSPECT CONSTRUCTION SITE VEHICLE EXIT LOCATIONS, STREETS AND CURB AND GUTTER SYSTEMS WITHIN AND ADJACENT TO THE PROJECT FOR SEDIMENTATION FROM EROSION OR TRACKED SEDIMENT FROM VEHICLES. PERMITTEES MUST REMOVE SEDIMENT FROM ALL PAVED SURFACES WITHIN ONE (1) CALENDAR DAY OF DISCOVERY OR, IF APPLICABLE, WITHIN A SHORTER TIME TO AVOID A SAFETY HAZARD TO USERS OF PUBLIC STREETS. [MINN. R. 7090]

11.7 PERMITTEES MUST REPAIR, REPLACE OR SUPPLEMENT ALL PERIMETER CONTROL DEVICES WHEN THEY BECOME NONFUNCTIONAL OR THE SEDIMENT REACHES 1/2 OF THE HEIGHT OF THE DEVICE. [MINN. R. 7090]

11.8 PERMITTEES MUST DRAIN TEMPORARY AND PERMANENT SEDIMENTATION BASINS AND REMOVE THE SEDIMENT WHEN THE DEPTH OF SEDIMENT COLLECTED IN THE BASIN REACHES 1/2 THE STORAGE VOLUME. [MINN. R. 7090]

11.9 PERMITTEES MUST ENSURE THAT AT LEAST ONE INDIVIDUAL PRESENT ON THE SITE (OR AVAILABLE TO THE PROJECT SITE IN THREE (3) CALENDAR DAYS) IS TRAINED IN THE JOB DUTIES DESCRIBED IN ITEM 21.2.B. [MINN. R. 7090]

11.10 PERMITTEES MAY ADJUST THE INSPECTION SCHEDULE DESCRIBED IN ITEM 11.2 AS FOLLOWS:

a. INSPECTIONS OF AREAS WITH PERMANENT COVER CAN BE REDUCED TO ONCE PER MONTH, EVEN IF CONSTRUCTION ACTIVITY CONTINUES ON OTHER PORTIONS OF THE SITE; OR

b. WHERE SITES HAVE PERMANENT COVER ON ALL EXPOSED SOIL AND NO CONSTRUCTION ACTIVITY IS OCCURRING ANYWHERE ON THE SITE, INSPECTIONS CAN BE REDUCED TO ONCE PER MONTH AND, AFTER 12 MONTHS, MAY BE SUSPENDED COMPLETELY UNTIL CONSTRUCTION ACTIVITY RESUMES. THE MPCA MAY REQUIRE INSPECTIONS TO RESUME IF CONDITIONS WARRANT; OR

c. WHERE CONSTRUCTION ACTIVITY HAS BEEN SUSPENDED DUE TO FROZEN GROUND CONDITIONS, INSPECTIONS MAY BE SUSPENDED. INSPECTIONS MUST RESUME WITHIN 24 HOURS OF RUNOFF OCCURRING, OR UPON RESUMING CONSTRUCTION, WHICHEVER COMES FIRST. [MINN. R. 7090]

11.11 PERMITTEES MUST RECORD ALL INSPECTIONS AND MAINTENANCE ACTIVITIES WITHIN 24 HOURS OF BEING CONDUCTED AND THESE RECORDS MUST BE RETAINED WITH THE SWPPP. THESE RECORDS MUST INCLUDE:

a. DATE AND TIME OF INSPECTIONS; AND

b. NAME OF PERSONS CONDUCTING INSPECTIONS; AND

c. ACCURATE FINDINGS OF INSPECTIONS, INCLUDING THE SPECIFIC LOCATION WHERE CORRECTIVE ACTIONS ARE NEEDED; AND

d. CORRECTIVE ACTIONS TAKEN (INCLUDING DATES, TIMES, AND PARTY COMPLETING MAINTENANCE ACTIVITIES); AND

e. DATE OF ALL RAINFALL EVENTS GREATER THAN 1/2 INCHES IN 24 HOURS, AND THE AMOUNT OF RAINFALL FOR EACH EVENT. PERMITTEES MUST OBTAIN RAINFALL AMOUNTS BY EITHER A PROPERLY MAINTAINED RAIN GAUGE INSTALLED ONSITE, A WEATHER STATION THAT IS WITHIN ONE (1) MILE OF YOUR LOCATION, OR A WEATHER REPORTING SYSTEM THAT PROVIDES SITE SPECIFIC RAINFALL DATA FROM RADAR SUMMARIES; AND

f. IF PERMITTEES OBSERVE A DISCHARGE DURING THE INSPECTION, THEY MUST RECORD AND SHOULD PHOTOGRAPH AND DESCRIBE THE LOCATION OF THE DISCHARGE (I.E., COLOR, ODOR, SETTLED OR SUSPENDED SOLIDS, OIL SHEEN, AND OTHER OBVIOUS INDICATORS OF POLLUTANTS); AND

g. ANY AMENDMENTS TO THE SWPPP PROPOSED AS A RESULT OF THE INSPECTION MUST BE DOCUMENTED AS REQUIRED IN SECTION 6 WITHIN SEVEN (7) CALENDAR DAYS. [MINN. R. 7090]

12.1 POLLUTION PREVENTION MANAGEMENT MEASURES. [MINN. R. 7090]

12.2 PERMITTEES MUST PLACE BUILDING PRODUCTS AND LANDSCAPE MATERIALS UNDER COVER (E.G., PLASTIC SHEETING OR TEMPORARY ROOFS) OR PROTECT THEM BY SIMILARLY EFFECTIVE MEANS DESIGNED TO MINIMIZE CONTACT WITH STORMWATER. PERMITTEES ARE NOT REQUIRED TO COVER OR PROTECT PRODUCTS WHICH ARE EITHER NOT A SOURCE OF CONTAMINATION TO STORMWATER OR ARE DESIGNED TO BE EXPOSED TO STORMWATER. [MINN. R. 7090]

12.3 PERMITTEES MUST PLACE PESTICIDES, FERTILIZERS AND TREATMENT CHEMICALS UNDER COVER (E.G., PLASTIC SHEETING OR TEMPORARY ROOFS) OR PROTECT THEM BY SIMILARLY EFFECTIVE MEANS DESIGNED TO MINIMIZE CONTACT WITH STORMWATER. [MINN. R. 7090]

12.4 PERMITTEES MUST STORE HAZARDOUS MATERIALS AND TOXIC WASTE, (INCLUDING OIL, DIESEL FUEL, GASOLINE, HYDRAULIC FLUIDS, PAINT SOLVENTS, PETROLEUM-BASED PRODUCTS, WOOD PRESERVATIVES, ADDITIVES, CURING COMPOUNDS, AND ACIDS) IN SEALED CONTAINERS TO PREVENT SPILLS, LEAKS OR OTHER DISCHARGE. STORAGE AND DISPOSAL OF HAZARDOUS WASTE MATERIALS MUST BE IN COMPLIANCE WITH MINN. R. CH. 7045 INCLUDING SECONDARY CONTAINMENT AS APPLICABLE. [MINN. R. 7090]

12.5 PERMITTEES MUST PROPERLY STORE, COLLECT AND DISPOSE SOLID WASTE IN COMPLIANCE WITH MINN. R. CH. 7035. [MINN. R. 7035]

12.6 PERMITTEES MUST POSITION PORTABLE TOILETS SO THEY ARE SECURE AND WILL NOT TIP OR BE KNOCKED OVER. PERMITTEES MUST PROPERLY DISPOSE SANITARY WASTE IN ACCORDANCE WITH MINN. R. CH. 7041. [MINN. R. 7041]

12.7 PERMITTEES MUST TAKE REASONABLE STEPS TO PREVENT THE DISCHARGE OF SPILLED OR LEAKED CHEMICALS, INCLUDING FUEL, FROM ANY AREA WHERE CHEMICALS OR FUEL WILL BE LOADED OR UNLOADED INCLUDING THE USE OF DRIP PANS OR ABSORBENTS UNLESS INFEASIBLE. PERMITTEES MUST ENSURE ADEQUATE SUPPLIES ARE AVAILABLE AT ALL TIMES TO CLEAN UP DISCHARGED MATERIALS AND THAT AN APPROPRIATE DISPOSAL METHOD IS AVAILABLE FOR RECOVERED SPILLED MATERIALS. PERMITTEES MUST REPORT AND CLEAN UP SPILLS IMMEDIATELY AS REQUIRED BY MINN. STAT. 115.061, USING DRY CLEAN UP MEASURES WHERE POSSIBLE. [MINN. STAT. 115.061]

12.8 PERMITTEES MUST LIMIT VEHICLE EXTERIOR WASHING AND EQUIPMENT TO A DEFINED AREA OF THE SITE. PERMITTEES MUST CONTAIN RUNOFF FROM THE WASHING AREA IN A SEDIMENT BASIN OR OTHER SIMILARLY EFFECTIVE CONTROLS AND MUST DISPOSE WASTE FROM THE WASHING ACTIVITY PROPERLY. PERMITTEES MUST PROPERLY USE AND STORE SOAPS, DETERGENTS, OR SOLVENTS. [MINN. R. 7090]

12.9 PERMITTEES MUST PROVIDE EFFECTIVE CONTAINMENT FOR ALL LIQUID AND SOLID WASTES GENERATED BY WASHOUT OPERATIONS (E.G., CONCRETE, STUCCO, PAINT, FORM RELEASE OILS, CURING COMPOUNDS AND OTHER CONSTRUCTION MATERIALS) RELATED TO THE CONSTRUCTION ACTIVITY. PERMITTEES MUST PREVENT LIQUID AND SOLID WASHOUT WASTES FROM CONTACTING THE GROUND AND MUST DESIGN THE CONTAINMENT SO IT DOES NOT RESULT IN RUNOFF FROM THE WASHOUT OPERATIONS OR AREAS. PERMITTEES MUST PROPERLY DISPOSE LIQUID AND SOLID WASTES IN COMPLIANCE WITH MPCA RULES. PERMITTEES MUST INSTALL A SIGN INDICATING THE LOCATION OF THE WASHOUT FACILITY. [MINN. R. 7035, MINN. R. 7090]

13.1 PERMIT TERMINATION CONDITIONS. [MINN. R. 7090]

13.2 PERMITTEES MUST COMPLETE ALL CONSTRUCTION ACTIVITY AND MUST INSTALL PERMANENT COVER OVER ALL AREAS PRIOR TO SUBMITTING THE NOT. VEGETATIVE COVER MUST CONSIST OF A UNIFORM PERENNIAL VEGETATION WITH A DENSITY OF 70 PERCENT OF ITS EXPECTED FINAL GROWTH. VEGETATION IS NOT REQUIRED WHERE THE FUNCTION OF A SPECIFIC AREA DICTATES NO VEGETATION, SUCH AS IMPERVIOUS SURFACES OR THE BASE OF A SAND FILTER. [MINN. R. 7090]

13.3 PERMITTEES MUST CLEAN THE PERMANENT STORMWATER TREATMENT SYSTEM OF ANY ACCUMULATED SEDIMENT AND MUST ENSURE THE SYSTEM MEETS ALL APPLICABLE REQUIREMENTS IN SECTION 15 THROUGH 19 AND IS OPERATING AS DESIGNED. [MINN. R. 7090]

13.4 PERMITTEES MUST REMOVE ALL SEDIMENT FROM CONVEYANCE SYSTEMS PRIOR TO SUBMITTING THE NOT. [MINN. R. 7090]

13.5 PERMITTEES MUST REMOVE ALL TEMPORARY SYNTHETIC EROSION PREVENTION AND SEDIMENT CONTROL BMPS PRIOR TO SUBMITTING THE NOT. PERMITTEES MAY LEAVE BMPS DESIGNED TO DECOMPOSE ON-SITE IN PLACE. [MINN. R. 7090]

13.6 FOR RESIDENTIAL CONSTRUCTION ONLY, PERMIT COVERAGE TERMINATES ON INDIVIDUAL LOTS IF THE STRUCTURES ARE FINISHED AND TEMPORARY EROSION PREVENTION AND DOWNGRADIENT PERIMETER CONTROL IS COMPLETE, THE RESIDENCE SELLS TO THE HOMEOWNER, AND THE PERMITTEE DISTRIBUTES THE MPCA'S "HOMEOWNER FACT SHEET" TO THE HOMEOWNER. [MINN. R. 7090]

13.7 FOR CONSTRUCTION PROJECTS ON AGRICULTURAL LAND (E.G., PIPELINES ACROSS CROPLAND), PERMITTEES MUST RETURN THE DISTURBED LAND TO ITS PRECONSTRUCTION AGRICULTURAL USE PRIOR TO SUBMITTING THE NOT. [MINN. R. 7090]

14.1 TEMPORARY SEDIMENT BASINS. [MINN. R. 7090]

14.2 WHERE TEN (10) OR MORE ACRES OF DISTURBED SOIL DRAIN TO A COMMON LOCATION, PERMITTEES MUST PROVIDE A TEMPORARY SEDIMENT BASIN TO PROVIDE TREATMENT OF THE RUNOFF BEFORE IT LEAVES THE CONSTRUCTION SITE OR ENTERS SURFACE WATERS. PERMITTEES MAY CONVERT A TEMPORARY SEDIMENT BASIN TO A PERMANENT BASIN AFTER CONSTRUCTION IS COMPLETE. THE TEMPORARY BASIN IS NO LONGER REQUIRED WHEN PERMANENT COVER HAS REDUCED THE ACREAGE OF DISTURBED SOIL TO LESS THAN TEN (10) ACRES DRAINING TO A COMMON LOCATION. [MINN. R. 7090]

14.3 THE TEMPORARY BASIN MUST PROVIDE LIVE STORAGE FOR A CALCULATED VOLUME OF RUNOFF FROM A TWO (2)-YEAR, 24- HOUR STORM FROM EACH ACRE DRAINED TO THE BASIN OR 1,800 CUBIC FEET OF LIVE STORAGE PER ACRE DRAINED, WHICHEVER IS GREATER. [MINN. R. 7090]

14.4 WHERE PERMITTEES HAVE NOT CALCULATED THE TWO (2)-YEAR, 24-HOUR STORM RUNOFF AMOUNT, THE TEMPORARY BASIN MUST PROVIDE 3,600 CUBIC FEET OF LIVE STORAGE PER ACRE OF THE BASINS' DRAINAGE AREA. [MINN. R. 7090]

14.5 PERMITTEES MUST DESIGN BASIN OUTLETS TO PREVENT SHORT-CIRCUITING AND THE DISCHARGE OF FLOATING DEBRIS. [MINN. R. 7090]

14.6 PERMITTEES MUST DESIGN THE OUTLET STRUCTURE TO WITHDRAW WATER FROM THE SURFACE TO MINIMIZE THE DISCHARGE OF POLLUTANTS. PERMITTEES MAY TEMPORARILY SUSPEND THE USE OF A SURFACE WITHDRAWAL MECHANISM DURING FROZEN CONDITIONS. THE BASIN MUST INCLUDE A STABILIZED EMERGENCY OVERFLOW TO PREVENT FAILURE OF POND INTEGRITY. [MINN. R. 7090]

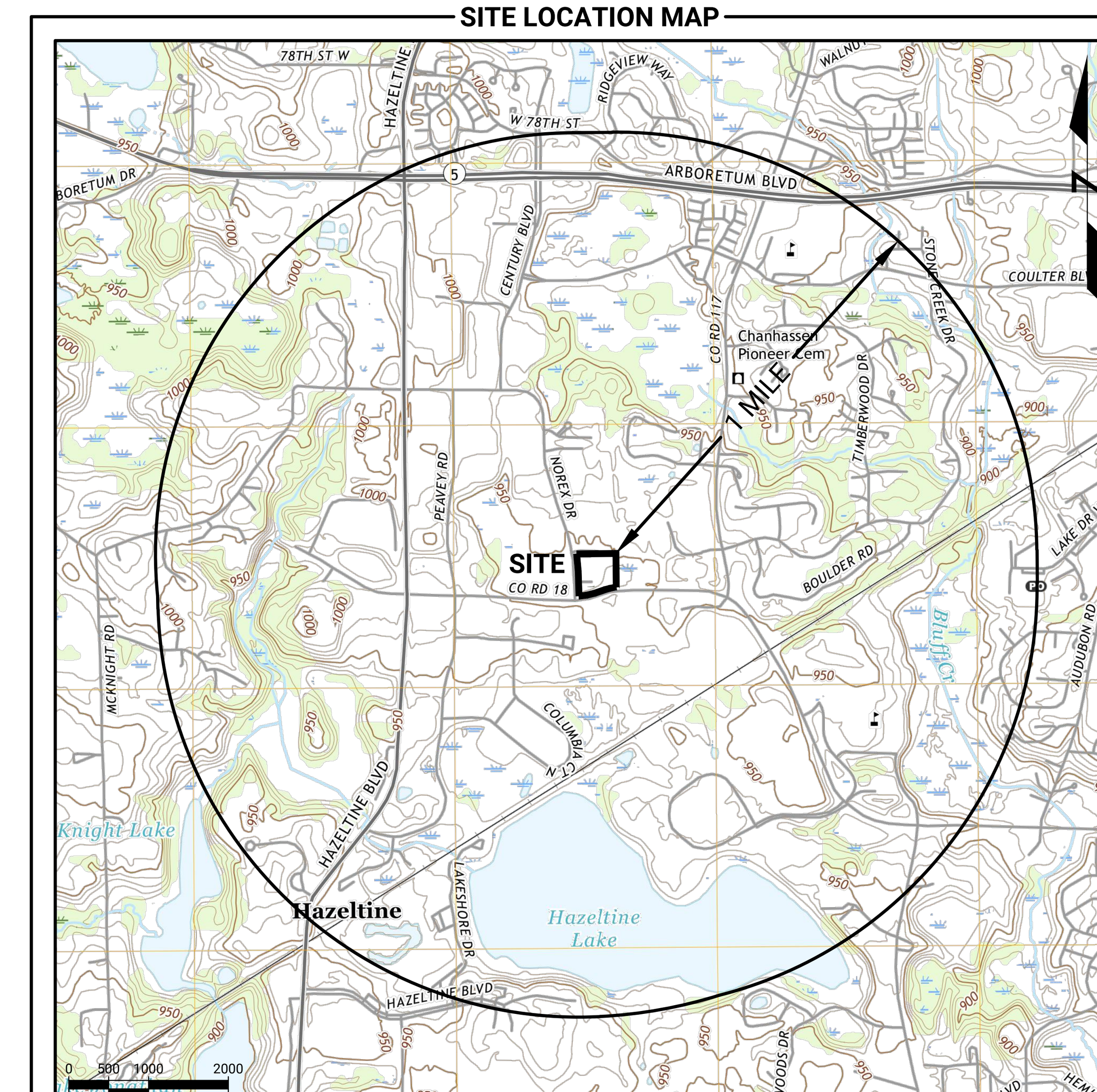
14.7 PERMITTEES MUST PROVIDE ENERGY DISSIPATION FOR THE BASIN OUTLET WITHIN 24 HOURS AFTER CONNECTION TO A SURFACE WATER. [MINN. R. 7090]

14.8 PERMITTEES MUST LOCATE TEMPORARY BASINS OUTSIDE OF SURFACE WATERS AND ANY BUFFER ZONE REQUIRED IN ITEM 23.11. [MINN. R. 7090]

14.9 PERMITTEES MUST CONSTRUCT THE TEMPORARY BASINS PRIOR TO DISTURBING 10 OR MORE ACRES OF SOIL DRAINING TO A COMMON LOCATION. [MINN. R. 7090]

14.10 WHERE A TEMPORARY SEDIMENT BASIN MEETING THE REQUIREMENTS OF ITEM 14.3 THROUGH 14.9 IS INFEASIBLE, PERMITTEES MUST INSTALL EFFECTIVE SEDIMENT CONTROLS SUCH AS SMALLER SEDIMENT BASINS AND/OR SEDIMENT TRAPS, SILT FENCES, VEGETATIVE BUFFER STRIPS OR ANY APPROPRIATE COMBINATION OF MEASURES AS DICTATED BY INDIVIDUAL SITE CONDITIONS. IN DETERMINING WHETHER INSTALLING A SEDIMENT BASIN IS INFEASIBLE, PERMITTEES MUST CONSIDER PUBLIC SAFETY AND MAY CONSIDER FACTORS SUCH AS SITE SOILS, SLOPE, AND AVAILABLE AREA ON-SITE. PERMITTEES MUST DOCUMENT THIS DETERMINATION OF INFEASIBILITY IN THE SWPPP. [MINN. R. 7090]

SITE LOCATION MAP



CONTOUR CIVIL DESIGN
8195 VERNON STREET, ROCKFORD, MN 55373
TEL: 612.730.2265 | WWW.CONTOURCD.COM

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

NAME: JOSEPH T RADACH PE

SIGNATURE:

DATE: 05/02/23 LIC #: 45889

ISSUE DATE: 05/02/23 BY: JTR

REVISIONS
1. 06/06/23 PER CITY & CCWMO COMMENTS
2.
3.
4.
5.
6.
7.

OWNER

CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

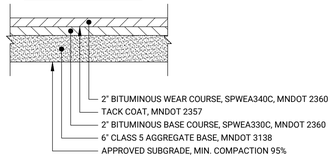
SWPPP NARRATIVE

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

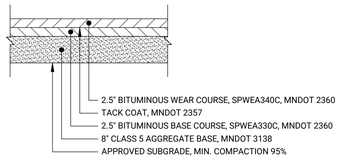
SHEET NUMBER
C5.3

05/01/23 c:\users\contour civil\dropbox\pc\desktop\contour_jobs\22014 - 4035 norex drive - chaska\cad\22014_swppp.dwg

LIGHT-DUTY PAVEMENT



HEAVY-DUTY PAVEMENT



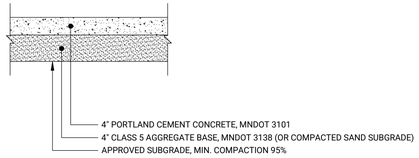
NOTES

1. FINAL PAVEMENT SECTIONS AND SUBGRADE COMPACTION REQUIREMENTS TO BE CONFIRMED BY GEOTECHNICAL ENGINEER OF RECORD.
2. LIGHT DUTY PAVEMENT TO BE USED IN SOUTH PARKING LOT.
3. HEAVY DUTY PAVEMENT TO BE USED IN NORTH TRUCK COURT.

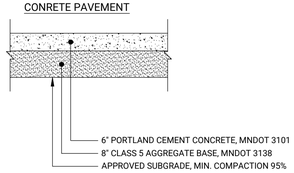
1 FLEXIBLE PAVEMENT SECTIONS

NO SCALE

CONRETE WALK



CONRETE PAVEMENT

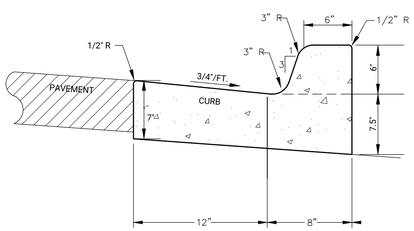


NOTES

1. FINAL PAVEMENT SECTIONS AND SUBGRADE COMPACTION REQUIREMENTS TO BE CONFIRMED BY GEOTECHNICAL ENGINEER OF RECORD

2 RIGID PAVEMENT SECTIONS

NO SCALE

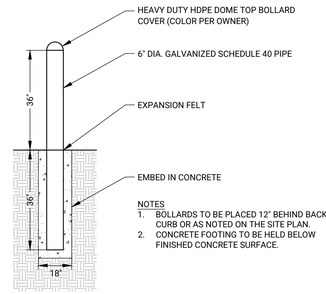


NOTES:

1. TIPOUT CURB SHALL SLOPE OUT AT 3/4" PER FOOT.
2. WHERE CURB MEETS CONCRETE PAVEMENT, INSTALL 24" NO.4 DOWELS SPACED 36" ON CENTER.

3 CONCRETE CURB & GUTTER

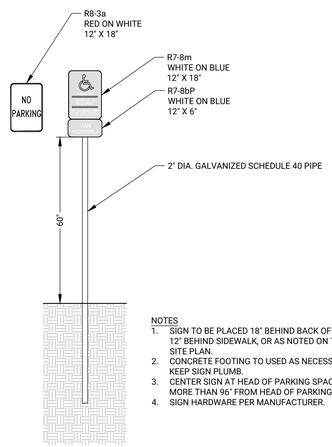
NO SCALE



NOTES
1. BOLLARDS TO BE PLACED 12" BEHIND BACK OF CURB OR AS NOTED ON THE SITE PLAN.
2. CONCRETE FOOTING TO BE HELD BELOW FINISHED CONCRETE SURFACE.

4 6" CONCRETE FILLED PIPE BOLLARD

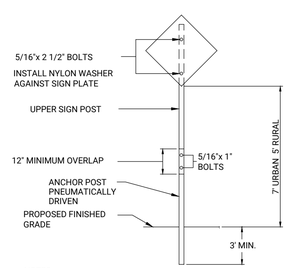
NO SCALE



NOTES
1. SIGN TO BE PLACED 18" BEHIND BACK OF CURB, 12" BEHIND SIDEWALK, OR AS NOTED ON THE SITE PLAN.
2. CONCRETE FOOTING TO USED AS NECESSARY TO KEEP SIGN PLUMB.
3. CENTER SIGN AT HEAD OF PARKING SPACE NOT MORE THAN 96" FROM HEAD OF PARKING SPACE.
4. SIGN HARDWARE PER MANUFACTURER.

5 6" CONCRETE FILLED PIPE BOLLARD W/SIGN

NO SCALE

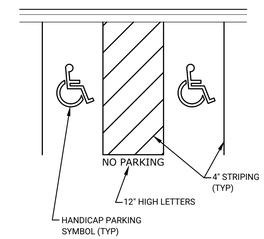


NOTES:

1. MATERIALS AND INSTALLATION SHALL BE IN ACCORDANCE WITH CITY SPECIFICATIONS.
2. SIGN PANELS-REFLECTIVE SHEETING, VIP DIAMOND GRADE.
3. BOLTS SHALL BE TAMPER PROOF.
4. FLANGED CHANNEL SIGN POSTS SHALL BE PAINTED GREEN, 3 LB./L.F. AND 7' LONG.
5. SIGNS INSTALLED IN CONCRETE SHALL HAVE AN APPROVED BREAK-AWAY DEVICE.
6. EDGE OF SIGN SHALL BE MINIMUM 18" FROM BACK OF CURB.

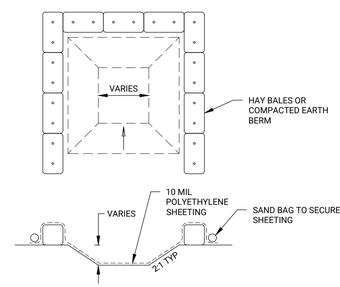
6 TYPICAL SIGN

NO SCALE



7 HANDICAP PARKING SPACE PAVEMENT MARKINGS

NO SCALE



NOTES

1. THE WASHOUT MUST HAVE SUFFICIENT VOLUME TO CONTAIN ALL LIQUID AND CONCRETE WASTE GENERATED BY WASHOUT OPERATIONS.
2. LIQUID AND SOLID WASHOUT WASTE SHALL NOT CONTACT THE GROUND.
3. LIQUID AND SOLID WASHOUT WASTE SHALL BE DISPOSED OF IN COMPLIANCE WITH MPCA RULES.
4. A SIGN SHALL BE INSTALLED INDICATING THE LOCATION OF THE WASHOUT FACILITY.

8 CONCRETE WASHOUT

NO SCALE

STABILIZE ALL EXPOSED SOIL AREAS, INCLUDING STOCKPILES. STABILIZATION MUST BE INITIATED IMMEDIATELY TO LIMIT SOIL EROSION WHEN CONSTRUCTION ACTIVITY HAS PERMANENTLY OR TEMPORARILY CEASED ON ANY PORTION OF THE SITE AND WILL NOT RESUME FOR A PERIOD EXCEEDING 14 CALENDAR DAYS. STABILIZATION MUST BE COMPLETED NO LATER THAN 7 CALENDAR DAYS AFTER THE CONSTRUCTION ACTIVITY HAS CEASED. STABILIZATION IS NOT REQUIRED ON CONSTRUCTED BASE COMPONENTS OF ROADS, PARKING LOTS AND SIMILAR SURFACES. STABILIZATION IS NOT REQUIRED ON TEMPORARY STOCKPILES WITHOUT SIGNIFICANT SILT, CLAY OR ORGANIC COMPONENTS (E.G., CLEAN AGGREGATE STOCKPILES, DEMOLITION CONCRETE STOCKPILES, SAND STOCKPILES) BUT PERMITTEES MUST PROVIDE SEDIMENT CONTROLS AT THE BASE OF THE STOCKPILE.

TEMPORARY SEEDING SHALL BE IN ACCORDANCE WITH MNDOT 2575 AND SHALL BE AS FOLLOWS:

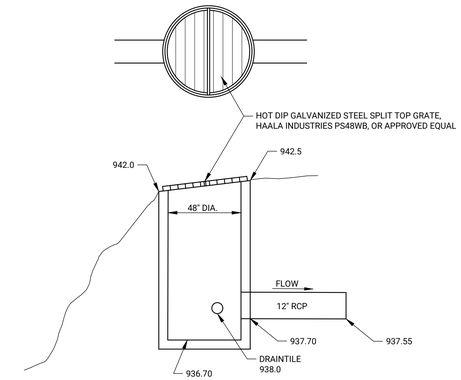
SEED: 21-111 AT 100 LBS PER ACRE OR 21-112 AT 100 LBS PER ACRE
MULCH: TYPE 1 AT 2 TONS PER ACRE
FERTILIZER: 10-20-20 AT 300 LBS PER ACRE

PERMANENT SEEDING SHALL BE IN ACCORDANCE WITH MNDOT 2575 AND SHALL BE AS FOLLOWS, UNLESS SHOWN OTHERWISE ON THE PLANS:

SEED: 25-131 AT 220 LBS PER ACRE OR 25-141 AT 59 LBS PER ACRE
MULCH: TYPE 1 AT 2 TONS PER ACRE
FERTILIZER: 10-10-10 AT 200 LBS PER ACRE

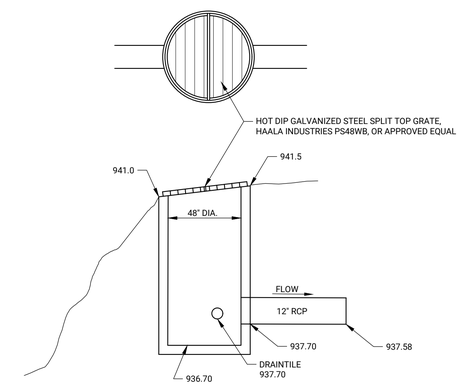
9 TURF ESTABLISHMENT

NO SCALE



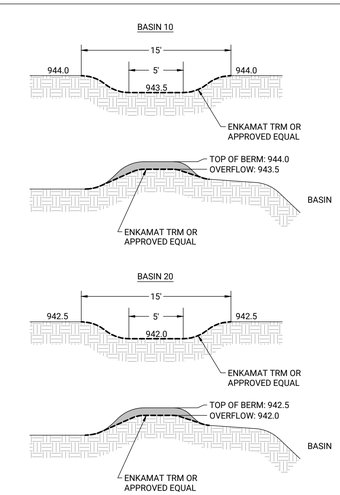
10 OUTLET CONTROL STRUCTURE 104

NO SCALE



11 OUTLET CONTROL STRUCTURE 105

NO SCALE



12 REINFORCED SPILLWAYS

NO SCALE

CONTOUR CIVIL DESIGN
8195 VERNON STREET, ROCKFORD, MN 55373
TEL: 612.730.2265 | WWW.CONTOURCD.COM

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

NAME: JOSEPH T RADACH PE
SIGNATURE:
DATE: 05/02/23 LIC #: 45889

REVISIONS	ISSUE DATE: 05/02/23	BY: JTR
1. 06/06/23	PER CITY & CCWMO COMMENTS	
2.		
3.		
4.		
5.		
6.		
7.		

OWNER
CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

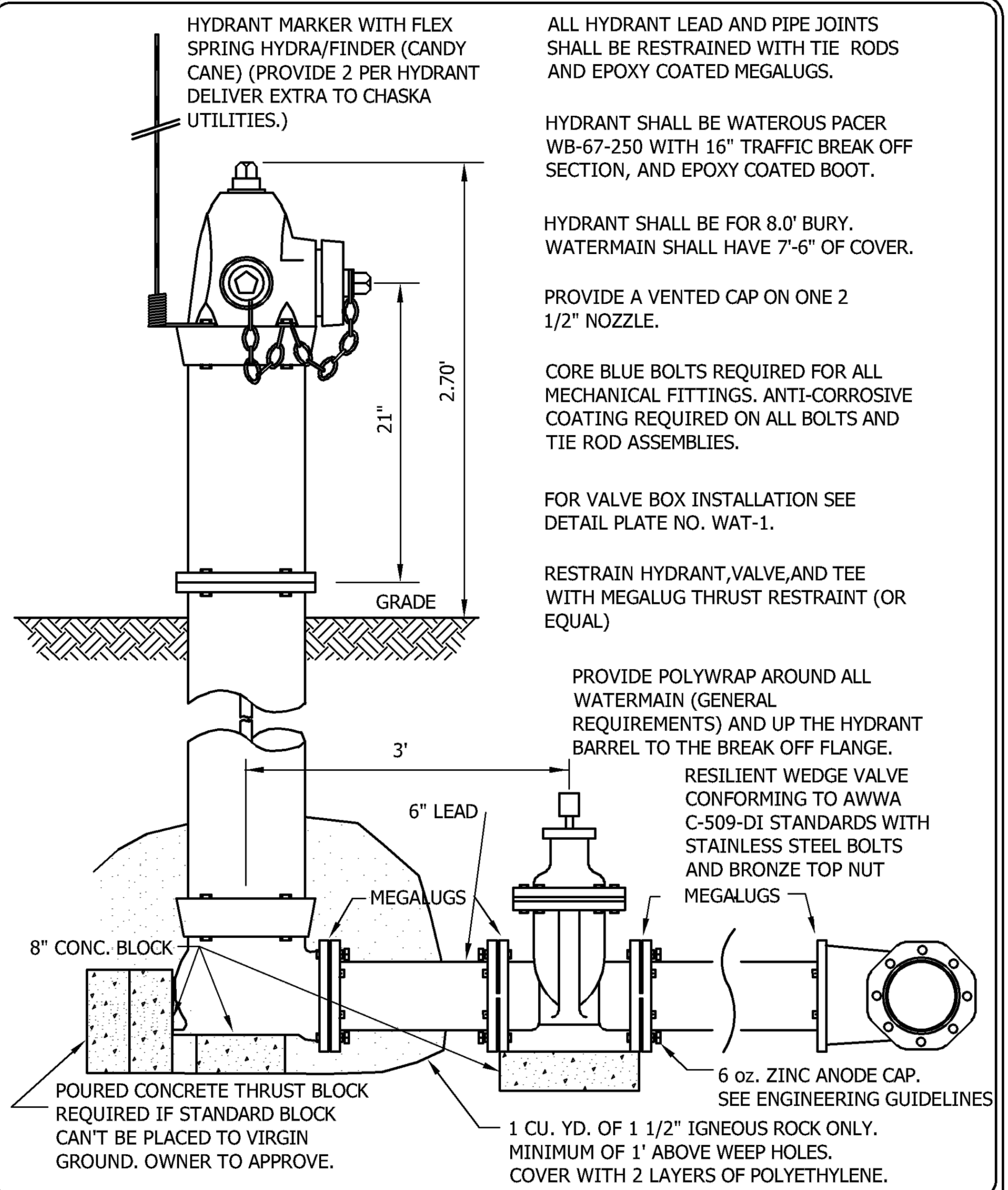
DETAILS

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C6.1

06/06/23 c:\users\contour cd\dropbox\pc\desktop\contour_jobs\23014 - 4035 norex drive - chaska\civil\23014_details.dwg

WATEROUS PACER HYDRANT AND VALVE INSTALLATION — CHASKA, MINNESOTA (PLATE NO. WAT-2, LAST REVISION: MARCH 2019)



ALL HYDRANT LEAD AND PIPE JOINTS SHALL BE RESTRAINED WITH TIE RODS AND EPOXY COATED MEGALUGS.

HYDRANT SHALL BE WATEROUS PACER WB-67-250 WITH 16" TRAFFIC BREAK OFF SECTION, AND EPOXY COATED BOOT.

HYDRANT SHALL BE FOR 8.0' BURY. WATERMAIN SHALL HAVE 7'-6" OF COVER.

PROVIDE A VENTED CAP ON ONE 2 1/2" NOZZLE.

CORE BLUE BOLTS REQUIRED FOR ALL MECHANICAL FITTINGS. ANTI-CORROSIVE COATING REQUIRED ON ALL BOLTS AND TIE ROD ASSEMBLIES.

FOR VALVE BOX INSTALLATION SEE DETAIL PLATE NO. WAT-1.

RESTRAIN HYDRANT,VALVE,AND TEE WITH MEGALUG THRUST RESTRAINT (OR EQUAL)

PROVIDE POLYWRAP AROUND ALL WATERMAIN (GENERAL REQUIREMENTS) AND UP THE HYDRANT BARREL TO THE BREAK OFF FLANGE.

Stantec — 733 Marquette Ave Suite 1000, Minneapolis, MN 55402, www.stantec.com

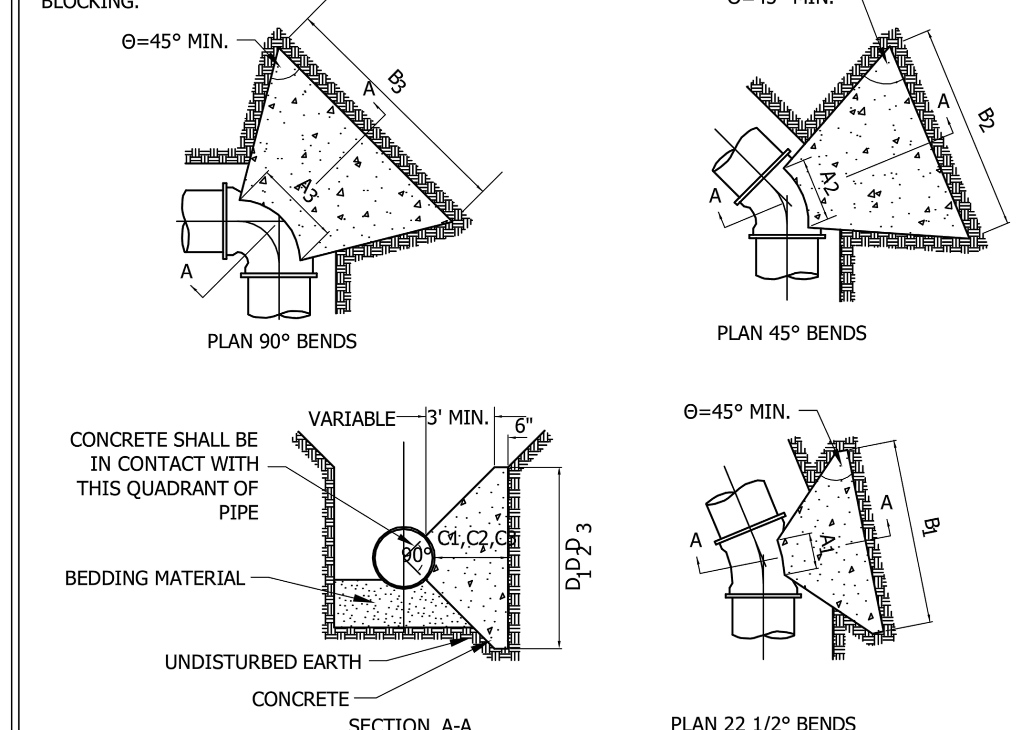
WATEROUS PACER HYDRANT AND VALVE INSTALLATION
CHASKA, MINNESOTA
LAST REVISION: MARCH 2019
PLATE NO. WAT-2

CONCRETE THRUST BLOCKING — CHASKA, MINNESOTA (PLATE NO. WAT-4, LAST REVISION: APRIL 2005)

NOTES:
1. SHAPE OF BACK OF BUTTRESS MAY VARY AS LONG AS POURED AGAINST FIRM UNDISTURBED EARTH.
2. DIMENSION C1,C2,C3 SHOULD BE LARGE ENOUGH TO MAKE ANGLE Θ EQUAL TO OR LARGER THAN 45°.
3. DIMENSION A1,A2,A3 SHOULD BE AS LARGE AS POSSIBLE WITHOUT INTERFERING WITH MJ BOLTS.
4. PROVIDE POLYETHYLENE WRAP AROUND ALL WATERMAIN.
5. ALL BENDS AND FITTINGS SHALL BE RESTRAINED WITH BOTH EPOXY COATED MEGA-LUGS AND THRUST BLOCKING.

BUTTRESS DIMENSIONS

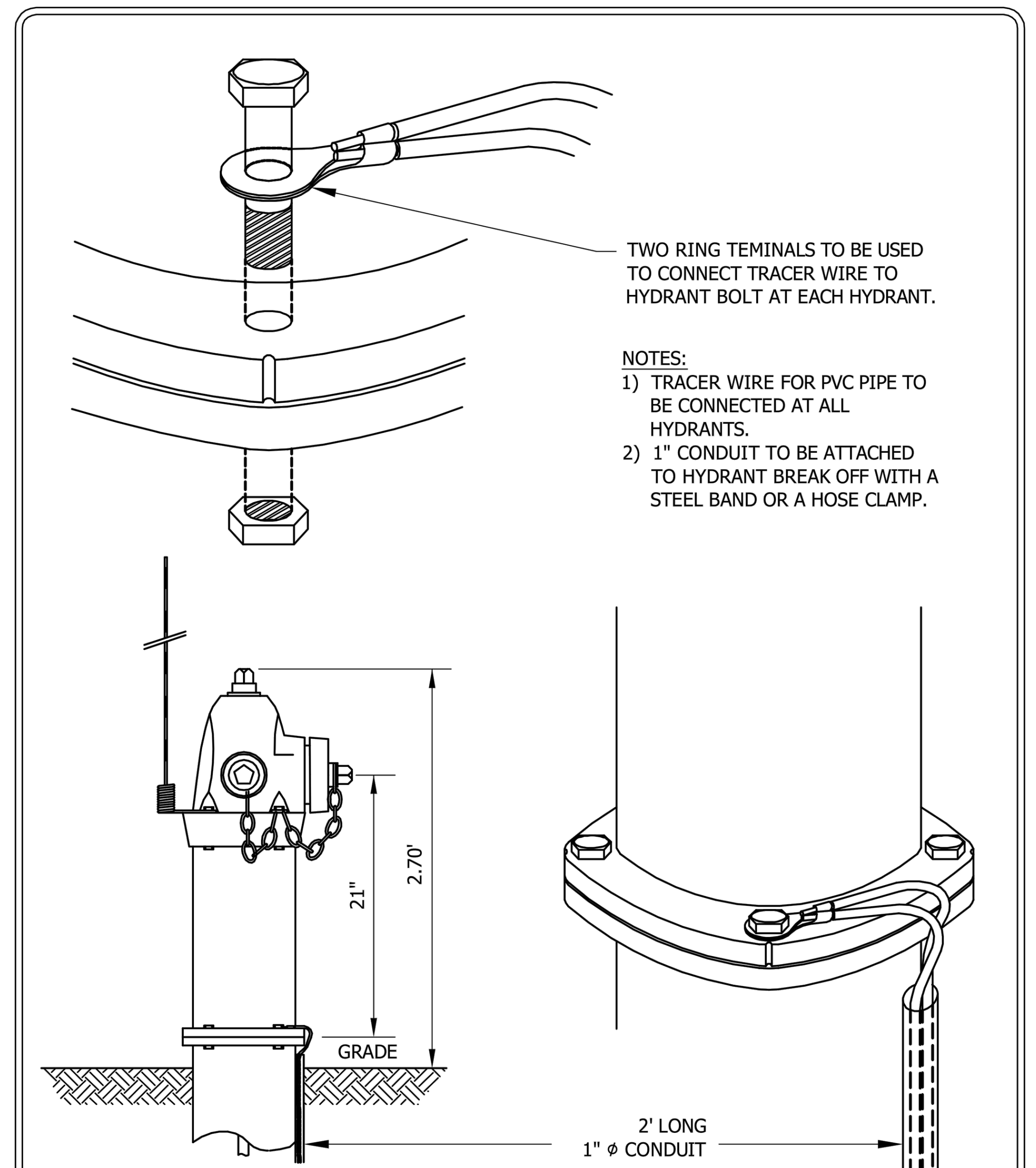
PIPE SIZE	22 1/2° BEND		45° BEND		90° BEND	
	B_1	D_1	B_2	D_2	B_3	D_3
6"	1'-5"	1'-5"	1'-5"	1'-5"	2'-1"	1'-6"
8"	1'-5"	1'-5"	2'-1"	1'-6"	2'-8"	2'-0"
12"	1'-10"	1'-10"	3'-4"	2'-0"	4'-9"	2'-6"
16"	3'-0"	2'-0"	3'-10"	3'-0"	6'-2"	3'-6"
20"	3'-6"	2'-8"	5'-6'	3'-4"	8'-4"	4'-0"
24"	4'-4"	3'-0"	6'-10"	3'-10"	9'-8"	5'-0"
30"	-	-	9'-3"	6'-0"	17'-0"	6'-0"



Stantec — 2335 Highway 36 W, St. Paul, MN 55113, www.stantec.com

CONCRETE THRUST BLOCKING
CHASKA, MINNESOTA
LAST REVISION: APRIL 2005
PLATE NO. WAT-4

TRACER WIRE FOR PVC WATER MAIN — CHASKA, MN (PLATE NO. WAT-10, LAST REVISION: APRIL 2008)

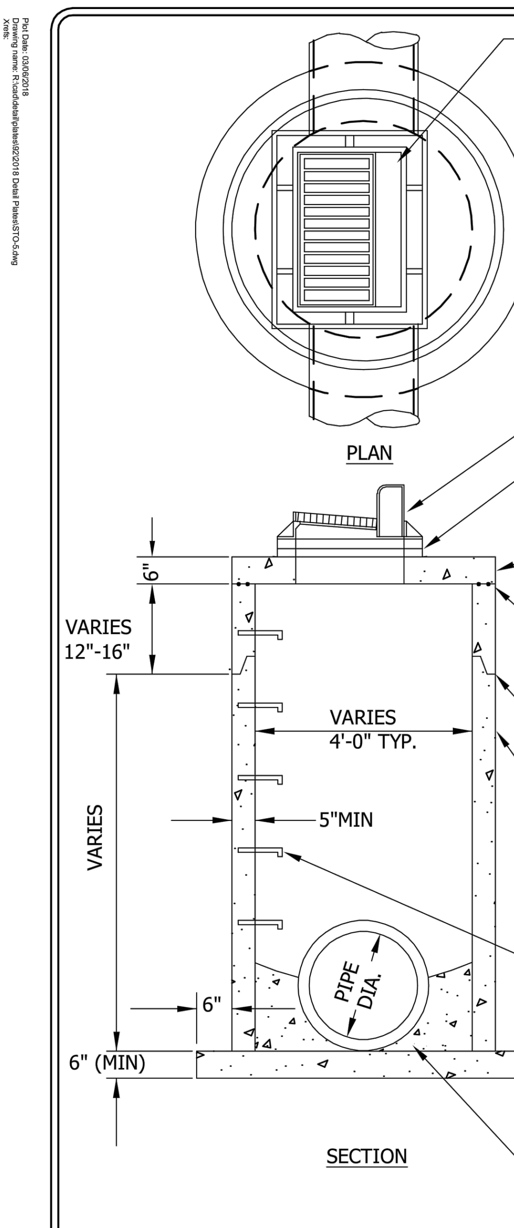


NOTES:
1) TRACER WIRE FOR PVC PIPE TO BE CONNECTED AT ALL HYDRANTS.
2) 1" CONDUIT TO BE ATTACHED TO HYDRANT BREAK OFF WITH A STEEL BAND OR A HOSE CLAMP.

Stantec — 2335 Highway 36 W, St. Paul, MN 55113, www.stantec.com

TRACER WIRE FOR PVC WATER MAIN
CHASKA, MN
LAST REVISION: APRIL 2008
PLATE NO. WAT-10

TYPE II CATCHBASIN MANHOLE — CHASKA, MINNESOTA (PLATE NO. STO-5, LAST REVISION: MARCH 2018)



24"X36" SLAB OPENING FOR NEENAH R3067V OR ESS. BROS. 330 HIGH CAPACITY OR EQUAL. INSTALL R3290L FOR DRIVEWAYS AND VALLEY GUTTERS. INSTALL R3290VB BI-DIRECTIOAL AT LOW POINTS. (VANE GRATE SHOWN)

DIMENSION FROM BACK OF CURB TO CENTER OF PIPE.
4' DIA. MH - 9" IN FROM BACK OF CURB
5' DIA. MH - 3" IN FROM BACK OF CURB
6' DIA. MH - 3" BEHIND BACK OF CURB
7' DIA. MH - 9" BEHIND BACK OF CURB
8' DIA. MH - 15" BEHIND BACK OF CURB

MORTAR BOLT HOLES IN BACK OF FRAME.

MINIMUM OF 2 MAXIMUM OF 4 CONCRETE ADJUSTMENT RINGS WITH FULL BED OF MORTAR BETWEEN EACH RING.

6" PRECAST REINFORCED CONCRETE SLAB. FOR 6' DIA. MANHOLE, AN 8" PRECAST SLAB IS REQUIRED.

TOP OF BARREL SECTION UNDER TOP SLAB TO HAVE FLAT TOP EDGE SEALED WITH 2 BEADS OF RAMNEK OR EQUAL.

ALL JOINTS IN MANHOLE TO HAVE SELF LUBRICATING RUBBER GASKETS.

PRECAST CONCRETE SECTION

DOGHOUSES SHALL BE GROUTED ON BOTH THE OUTSIDE AND INSIDE.

MANHOLE STEPS SHALL BE PLACED BELOW THE DOWNSTREAM CORNER OF THE OPENING NEAREST THE STREET.

MINIMUM SLAB THICKNESS, 6" TO 14' DEPTH. INCREASE THICKNESS 1" FOR EACH 4' OF DEPTH GREATHER THAN 14', AND REINFORCE WITH PER MNDOT STD 4011

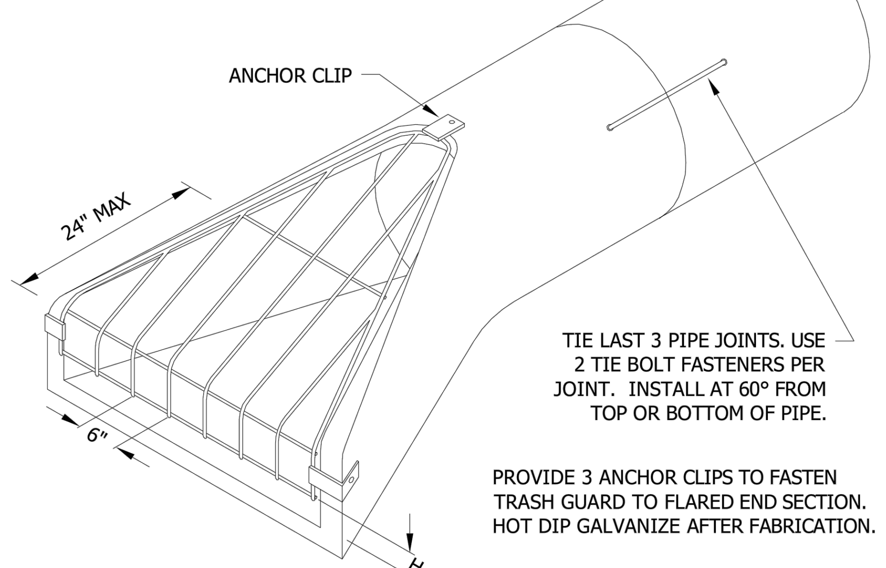
GROUT BOTTOM

Stantec — 2335 Highway 36 W, St. Paul, MN 55113, www.stantec.com

TYPE II
CATCHBASIN MANHOLE
CHASKA, MINNESOTA
LAST REVISION: MARCH 2018
PLATE NO. STO-5

FLARED END SECTION AND TRASH GUARD — CHASKA, MINNESOTA (PLATE NO. STO-10, LAST REVISION: FEB. 1995)

SEE CITY PLATE NO. STO-10 FOR RIPRAP PLACEMENT.



ISOMETRIC

TIE LAST 3 PIPE JOINTS. USE 2 TIE BOLT FASTENERS PER JOINT. INSTALL AT 60° FROM TOP OR BOTTOM OF PIPE.

PROVIDE 3 ANCHOR CLIPS TO FASTEN TRASH GUARD TO FLARED END SECTION. HOT DIP GALVANIZE AFTER FABRICATION.

TRASH GUARD SIZING

PIPE SIZE	BARS	`H'	BOLTS
12"	3/4"Ø	2 1/2"	5/8"
15"	3/4"Ø	3"	5/8"
18"	3/4"Ø	4"	5/8"
21"-24"	1"Ø	4"	3/4"
27"-36"	1"Ø	5"	3/4"
42"	1"Ø	6"	3/4"
48"-54"	1 1/4"Ø	6"	1"
60"-72"	1 1/4"Ø	7"	1"
78"-90"	1 1/4"Ø	8"	1"

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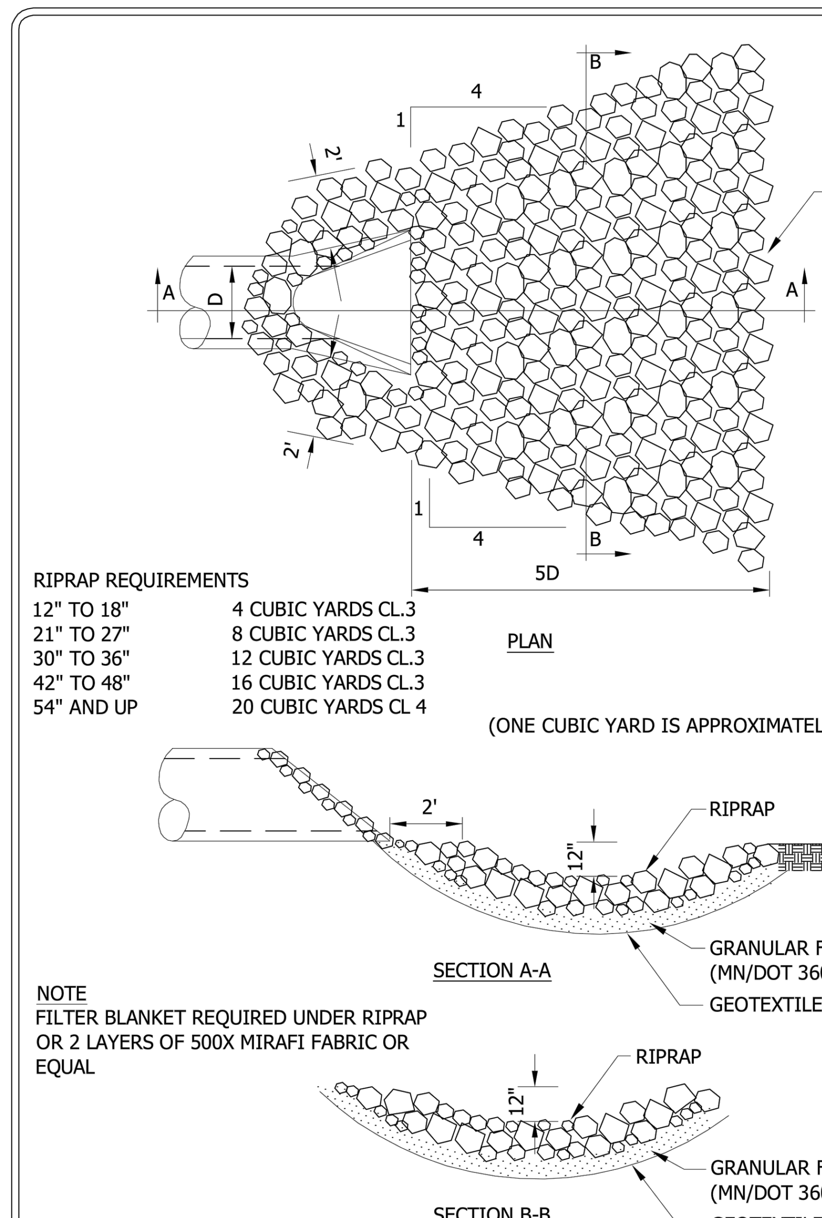
FLARED END SECTION
AND TRASH GUARD
CHASKA, MINNESOTA
LAST REVISION: FEB. 1995
PLATE NO. STO-10

RIPRAP AT OUTLETS — CHASKA, MINNESOTA (PLATE NO. STO-11, LAST REVISION: APRIL 2004)



RIPRAP REQUIREMENTS

12" TO 18"	4 CUBIC YARDS CL.3
21" TO 27"	8 CUBIC YARDS CL.3
30" TO 36"	12 CUBIC YARDS CL.3
42" TO 48"	16 CUBIC YARDS CL.3
54" AND UP	20 CUBIC YARDS CL 4

(ONE CUBIC YARD IS APPROXIMATELY 2,800 LBS.)

NOTE
FILTER BLANKET REQUIRED UNDER RIPRAP OR 2 LAYERS OF 500X MIRAFI FABRIC OR EQUAL

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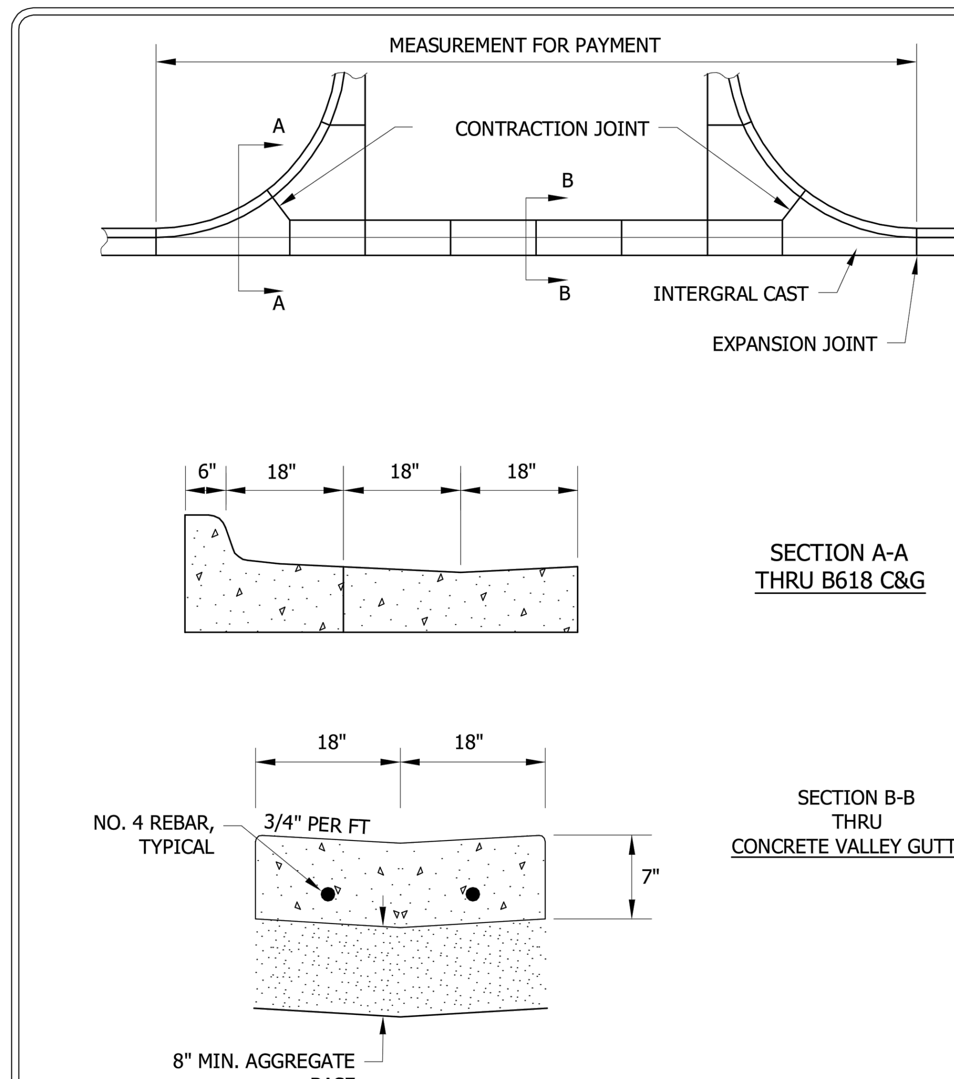
RIPRAP AT OUTLETS
CHASKA, MINNESOTA
LAST REVISION: APRIL 2004
PLATE NO. STO-11

COMMERCIAL DRIVEWAY — CHASKA, MINNESOTA (PLATE NO. STR-3, LAST REVISION: APRIL 2016)



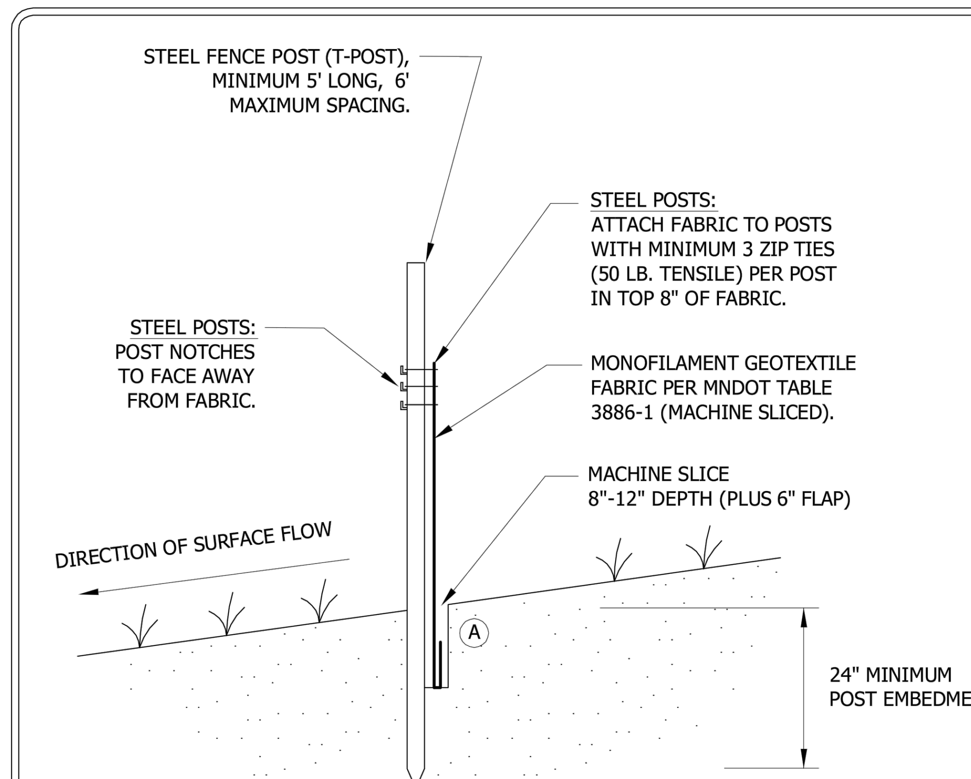
SECTION A-A
THRU B618 C&G

SECTION B-B
THRU
CONCRETE VALLEY GUTTER

Stantec — 2335 Highway 36 W, St. Paul, MN 55113, www.stantec.com

COMMERCIAL DRIVEWAY
CHASKA, MINNESOTA
LAST REVISION: APRIL 2016
PLATE NO. STR-3

SILT FENCE MACHINE SLICED — CHASKA, MN (PLATE NO. ERO-1A, LAST REVISION: APRIL 2011)



NOTE:
THE MACHINE SLICED METHOD (THIS DETAIL) IS THE STANDARD SILT FENCE INSTALLATION METHOD. HEAVY DUTY (ERO-1B) SILT FENCE INSTALLATION METHODS SHOULD ONLY BE USED WHEN APPROVED OR DIRECTED BY THE CITY.

(A) COMPACTION:
AFTER "SLICING" IN THE FABRIC AND *BEFORE* INSTALLATION OF STEEL POSTS, DRIVE INSTALLATION EQUIPMENT OVER THE "SLICE" WHILE FABRIC IS LAYING ON THE GROUND. *THEN* INSTALL THE POSTS AND PULL UP FABRIC TO ATTACH AT A UNIFORM HEIGHT.

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SILT FENCE
MACHINE SLICED
CHASKA, MN
LAST REVISION: APRIL 2011
PLATE NO. ERO-1A

CONTOUR CIVIL DESIGN
8195 VERNON STREET, ROCKFORD, MN 55373
TEL: 612.730.2265 | WWW.CONTOURCD.COM

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

NAME: JOSEPH T RADACH PE
SIGNATURE:
DATE: 05/02/23 LIC #: 45889

ISSUE DATE: 05/02/23 BY: JTR

REVISIONS
1. 06/06/23 PER CITY & CCWMO COMMENTS
2.
3.
4.
5.
6.
7.

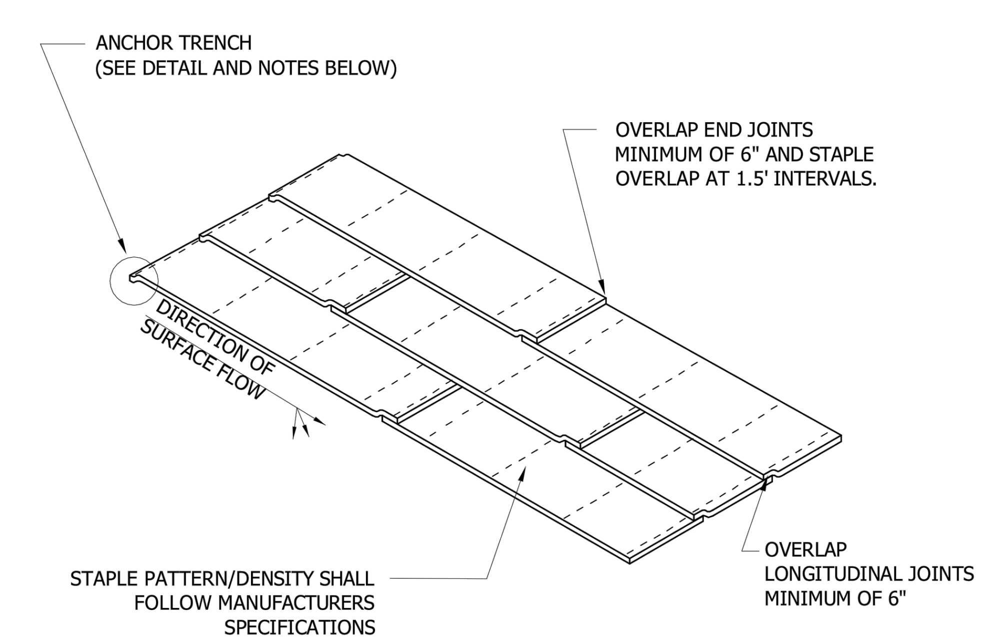
OWNER
CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

DETAILS

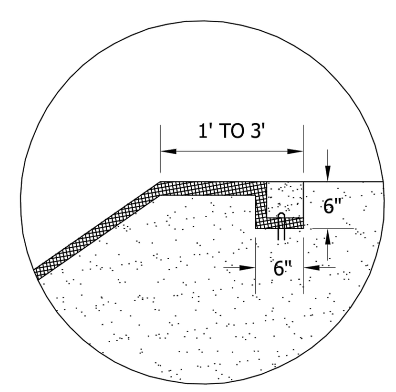
PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C6.2

06/06/23 c:\users\contour civil\dropbox\pc\desktop\contour_jobs\22014 - 4035 norex drive - chaska\cad\22014_details.dwg



ANCHOR TRENCH
1. DIG 6" X 6" TRENCH
2. LAY BLANKET IN TRENCH
3. STAPLE AT 1.5' INTERVALS
4. BACKFILL WITH NATURAL SOIL AND COMPACT
5. BLANKET LENGTH SHALL NOT EXCEED 100' WITHOUT AN ANCHOR TRENCH



NOTE:
SLOPE SURFACE SHALL BE FREE OF ROCKS, SOIL CLUMPS, STICKS, VEHICLE IMPRINTS, AND GRASS. BLANKETS SHALL HAVE GOOD SOIL CONTACT.

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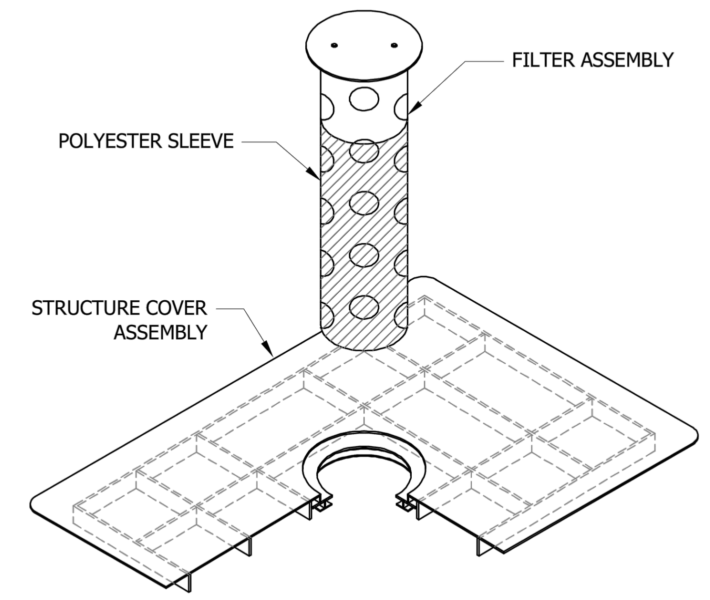
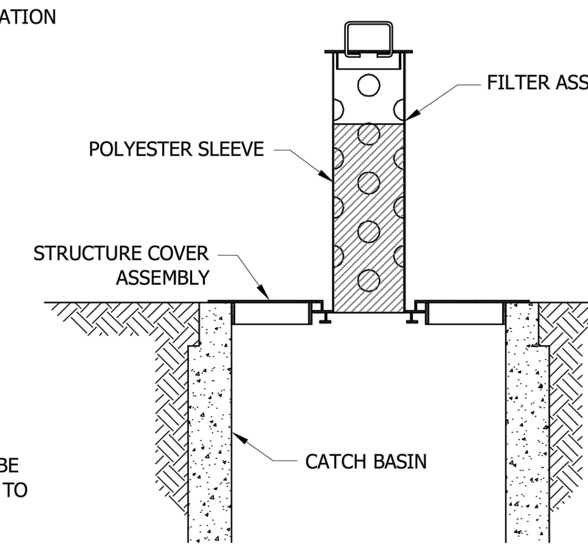
EROSION CONTROL BLANKET INSTALLATION
CHASKA, MINNESOTA

LAST REVISION: APRIL 2008
PLATE NO. ERO-2



ISOMETRIC VIEW

DEVICES TO BE INSTALLED IMMEDIATELY UPON INSTALLATION OF CONCRETE STRUCTURE OR TOP SLAB.



IN-PLACE ELEVATION VIEW

NOTE: ALL OTHER INLET PROTECTION DEVICES MUST BE APPROVED BY OWNER PRIOR TO INSTALLATION.

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St. Paul, MN 55113
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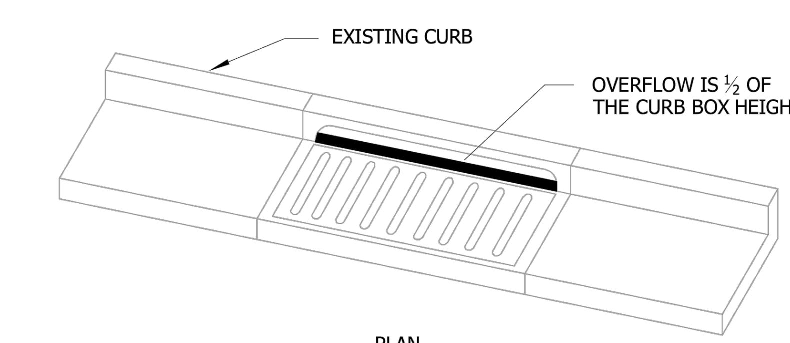
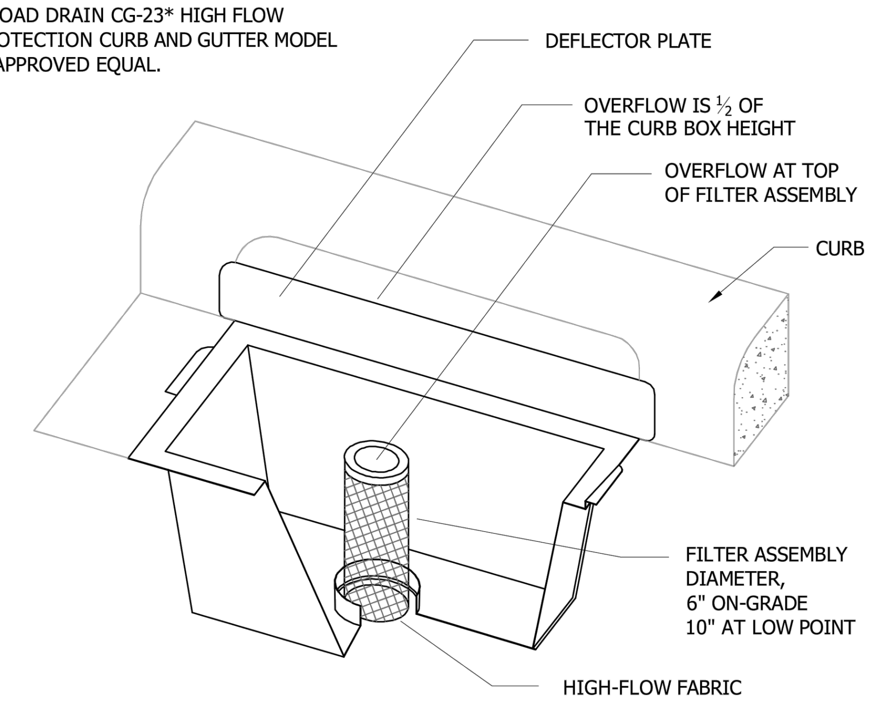
INLET PROTECTION FOR CATCH BASIN BEFORE CURB CONSTRUCTION
CHASKA, MINNESOTA

LAST REVISION: APRIL 2008
PLATE NO. ERO-4A



PLAN

WIMCO ROAD DRAIN CG-23* HIGH FLOW INLET PROTECTION CURB AND GUTTER MODEL OR CITY APPROVED EQUAL.



* FOR THE NEW R-3290-VB STANDARD CASTING, INSTALL WIMCO ROAD DRAIN CG-3290 OR CITY APPROVED EQUAL.

Stantec
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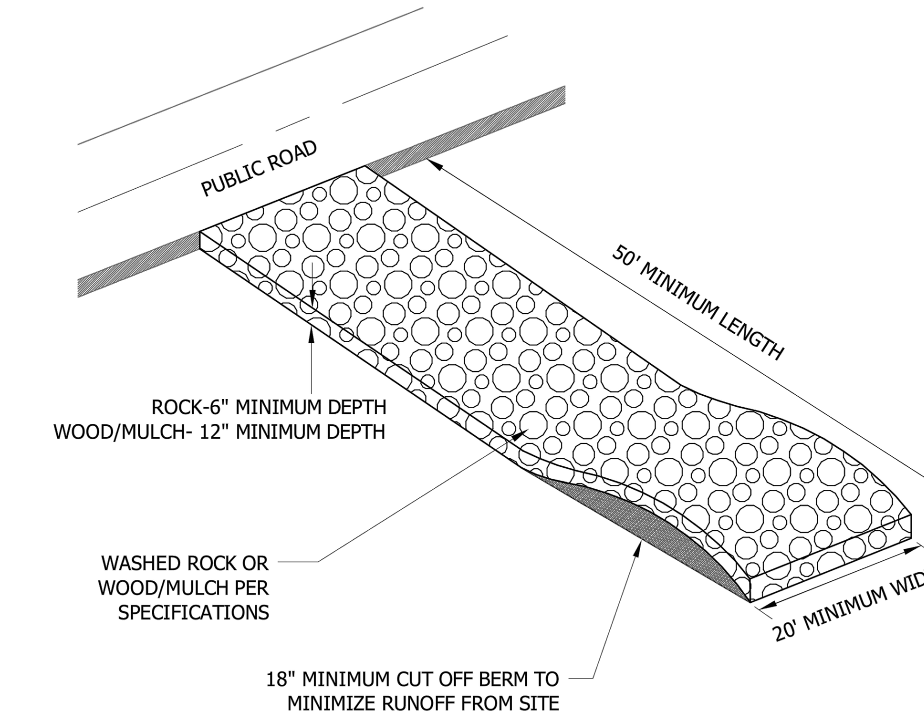
St. Paul, MN 55113
www.stantec.com

INLET PROTECTION - CATCH BASIN INSERT AFTER CURB CONSTRUCTION
CHASKA, MINNESOTA

LAST REVISION: APRIL 2008
PLATE NO. ERO-4B



NOTES:
1. MnDOT 3733 TYPE 4 FILTER FABRIC SHALL BE PLACED UNDER ROCK OR MULCH TO STOP MUD MIGRATION THROUGH MATERIAL.
2. FUGITIVE ROCK OR MULCH WILL BE REMOVED FROM ADJACENT ROADWAYS DAILY OR MORE FREQUENTLY AS NECESSARY.
3. CONSTRUCTION ENTRANCE MUST BE CONSTRUCTED PRIOR TO THE COMMENCEMENT OF GRADING OPERATIONS ON THE SITE.
4. THE ENTRANCE MUST BE MAINTAINED IN PROPER CONDITION TO PREVENT TRACKING OF MUD OFF THE SITE. THIS MAY REQUIRE PERIODIC TOPDRESSING WITH ADDITIONAL ROCK, WOOD/MULCH, OR REMOVAL AND REINSTALLATION OF THE PAD.
5. THIS ENTRANCE WILL BE USED BY ALL VEHICLES ENTERING OR LEAVING THE PROJECT.
6. THE CONSTRUCTION ENTRANCE WILL BE REMOVED PRIOR TO THE PLACEMENT OF BITUMINOUS SURFACING.

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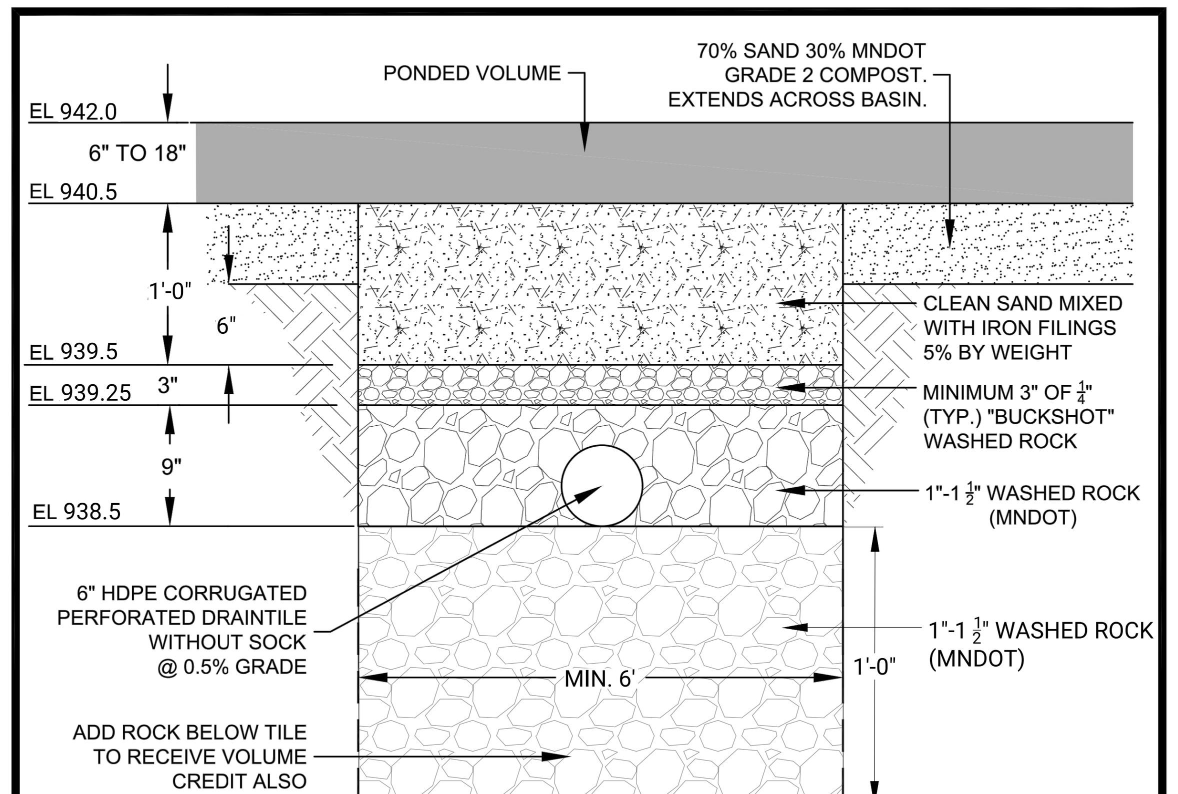
ROCK CONSTRUCTION ENTRANCE
CHASKA, MINNESOTA

LAST REVISION: APRIL 2008
PLATE NO. ERO-7

BASIN 11P



CALCULATIONS TO MEET RULES

VOLUME:
1. VOLUME REDUCTION IS CALCULATED AS 40% OF PONDED VOLUME.
2. TO RECEIVE VOLUME CREDIT, ADD 2 FEET OF ROCK BELOW TILE PER DETAIL 6.
3. IF NO VEGETATION IS PROVIDED, THE VOLUME CALCULATION IS LOWERED TO 50% OF ROCK VOLUME BELOW TILE.
4. TILE INVERT MUST BE 3 FT ABOVE DOWNSTREAM NWL, GROUNDWATER, BEDROCK, ETC.

WATER QUALITY:
1. IRON ENHANCED FILTRATION IS CALCULATED AS 90% TP REMOVAL AND 90% TSS REMOVAL.

DRAWDOWN:
1. 48 HOUR DRAWDOWN OF BMPS IS REQUIRED. TO DETERMINE LENGTH OF TRENCH NEEDED, USE FILTRATION RATE OF 50 CF OF PONDED VOLUME WILL PASS THROUGH ONE LINEAR FOOT OF 3' WIDE TRENCH, OR 17 CF PER SF OF SURFACE AREA. RETROFITS USE MINIMUM OF 150 SF.

IRON FILINGS:
1. AMOUNT OF FILINGS CAN BE DETERMINED BY CALCULATING TOTAL SAND NEEDED TO FILL THE TRENCH, AND MULTIPLYING BY 5%.
2. SAND IRON NEEDS TO BE PRE-MIXED PRIOR TO INSTALLATION. CAN OCCUR OFF SITE.
3. IRON FILINGS MUST BE CLEANED AND WASHED. PROVIDE SUPPLIER INFORMATION TO WMO. NO OIL OR GREASE ALLOWED.

CARVER COUNTY	WENCK ASSOCIATES Responsive partner. Exceptional outcomes.	IRON ENHANCED SAND FILTER	DEC 2016 / DETAIL 2

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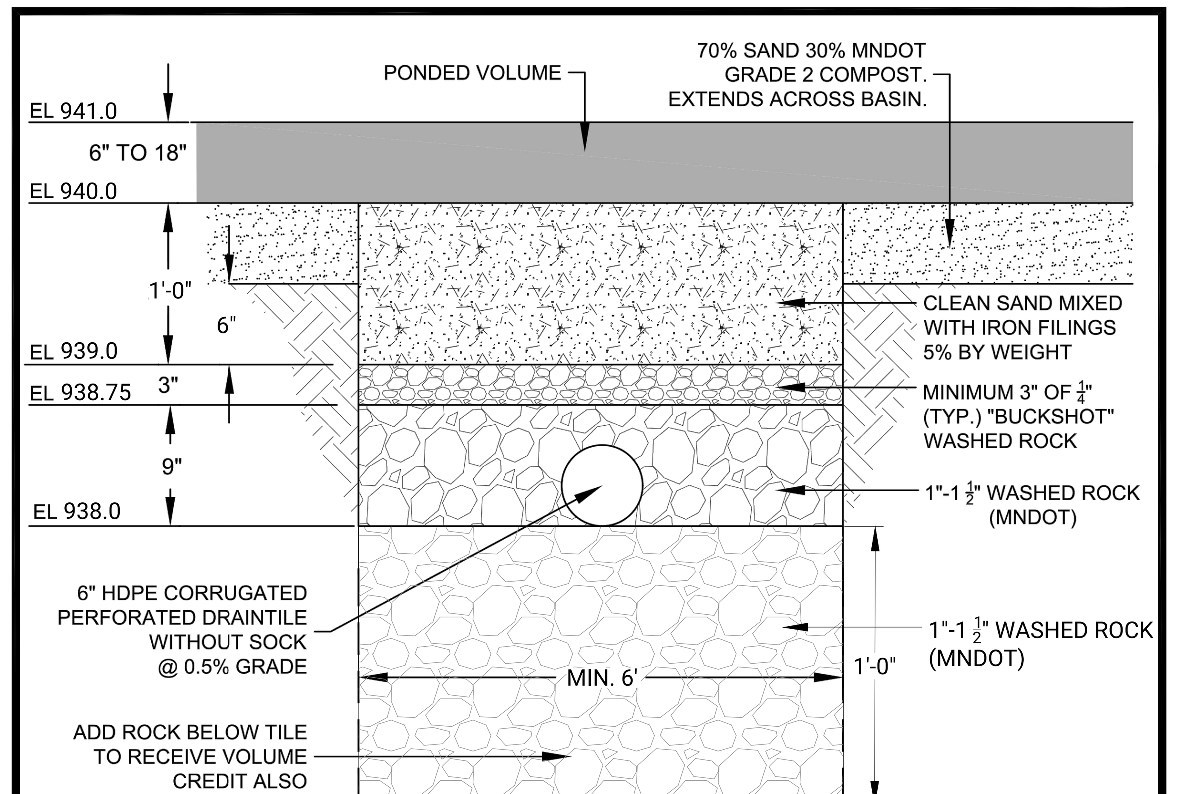
BASIN 21P



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CARVER COUNTY	WENCK ASSOCIATES Responsive partner. Exceptional outcomes.	IRON ENHANCED SAND FILTER	DEC 2016 / DETAIL 2

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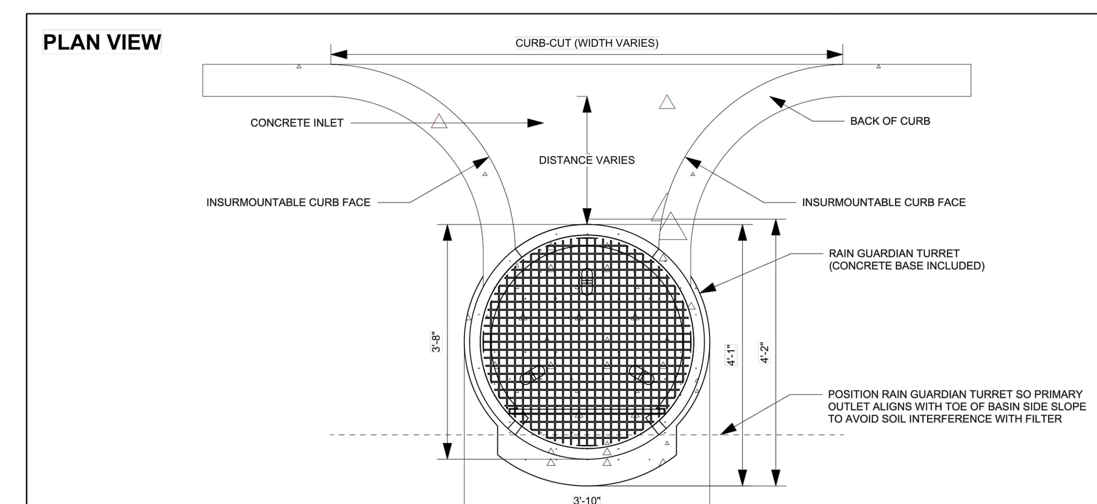
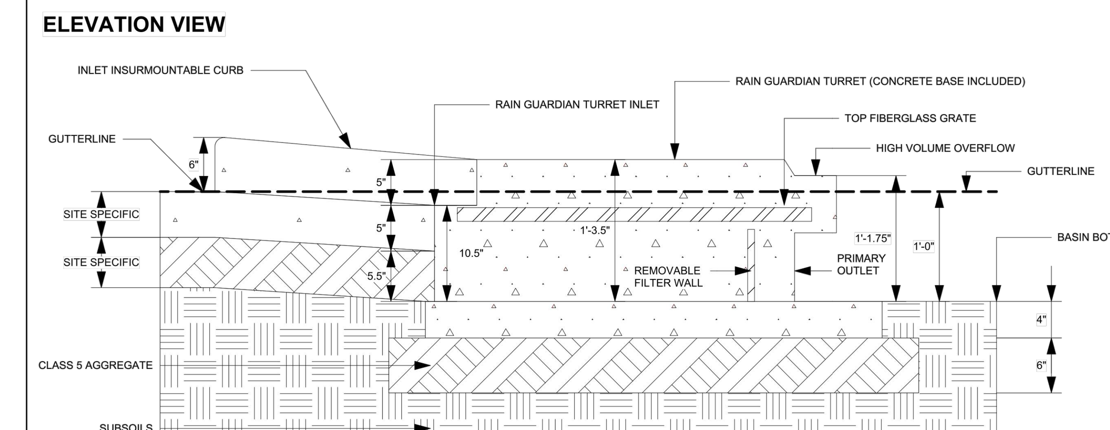
PLAN VIEW



PLAN VIEW NOTES
1. INLET WIDTH AND DISTANCE BETWEEN BACK OF CURB AND RAIN GUARDIAN TURRET MAY VARY WITH SITE CONDITIONS.
2. CONCRETE BASE EXTENDS BEYOND THE FILTER WALL OF THE RAIN GUARDIAN TURRET TO SERVE AS A SPLASH DISSIPATOR.

3D VIEWS

ELEVATION VIEW



ELEVATION VIEW NOTES
1. THE TOP OF THE CLASS 5 BASE (COMPACTED TO 95% STANDARD PROCTOR) IS PRECISELY 1' 4" BELOW THE GUTTERLINE ELEVATION.

SPECIFICATIONS
1. STEEL REINFORCED, COLD JOINT SECURED MONOLITHIC CONCRETE STRUCTURE (1,030 LBS). CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 4,500 PSI AT 28 DAYS. CONCRETE AIR ENTRAINED (5% TO 8.5% BY VOLUME). MANUFACTURED AND DESIGNED TO ASTM C858.
2. THREE-POINT PICK USING RECESSED LIFTING POCKETS WITH A STANDARD HOOK.
3. FIBERGLASS TOP GRATE (32 LBS, 1-1/2" THICK) - 1,760 LB CONCENTRATED LOAD OR 409 LB/SQ-FT UNIFORM LOAD.

INSTALLATION NOTES
1. INSTALL THE CLASS 5 BASE (COMPACTED TO 95% STANDARD PROCTOR). THE DISTANCE FROM THE BACK OF THE CURB MAY VARY BASED ON SITE CONDITIONS, BUT CONSIDERATIONS SHOULD INCLUDE SLOPE OF THE INLET AND BASIN SIDE SLOPES ADJACENT TO THE RAIN GUARDIAN TURRET. POSITION RAIN GUARDIAN TURRET SO PRIMARY OUTLET ALIGNS WITH TOE OF BASIN SIDE SLOPE TO AVOID SOIL INTERFERENCE WITH REMOVABLE FILTER WALL. EXCAVATE 1' 10" BELOW THE GUTTERLINE ELEVATION (I.E. THE BIORETENTION OVERFLOW ELEVATION) TO ACCOMMODATE THE 1' PONDING DEPTH, 6" CLASS 5 AGGREGATE, AND 4" RAIN GUARDIAN TURRET BASE (INCLUDED). THEREFORE, THE TOP OF THE CLASS 5 COMPACTED BASE IS PRECISELY 1' 4" BELOW THE GUTTERLINE ELEVATION. THE INLET TO THE RAIN GUARDIAN TURRET WILL BE 10-1/2" ABOVE THE TOP OF THE CONCRETE BASE AND 1-1/2" BELOW THE GUTTERLINE ELEVATION TO ACCOMMODATE A SLOPED INLET FROM THE GUTTER TO THE RAIN GUARDIAN TURRET.
2. SET RAIN GUARDIAN TURRET ON THE PREPARED CLASS 5 BASE.
3. INSTALL FRAMING FOR INLET BETWEEN RAIN GUARDIAN TURRET AND BACK OF CURB. TOP ELEVATIONS OF THE FRAMING SHOULD MATCH THE TOP OF THE CURB ON THE STREET SIDE AND THE TOP OF THE RAIN GUARDIAN TURRET ON THE BIORETENTION SIDE.
4. INSTALL EXPANSION/CONTRACTION JOINT MATERIAL OR A SHEET OF POLY TO SERVE AS A BOND BREAK BETWEEN RAIN GUARDIAN TURRET AND CONCRETE INLET BEFORE POURING INLET.
5. SIDE CURBS OF THE POURED INLET MUST HAVE AN INSURMOUNTABLE PROFILE TO PREVENT WATER FLOW FROM OVERTOPPING THE DOWNSTREAM SIDE OF THE INLET.
6. REMOVABLE FILTER WALL SHOULD BE INSTALLED WITH FILTER FABRIC ON THE INTERIOR SIDE OF THE RAIN GUARDIAN TURRET.

RAIN GUARDIAN
U.S. PATENT NOS. 8,501,016 AND 8,858,804
PRETREATMENT FOR BIORETENTION
Rain Gardens • Swales • Filtration Basins • Infiltration Basins
www.RainGuardian.biz

RAIN GUARDIAN TURRET
PRETREATMENT CHAMBER
BIORETENTION PONDING DEPTH: 1'
TYPICAL DETAIL

REVISION HISTORY

REV	BY	DATE	DESCRIPTION
A	MDH	11/16/2022	TURRET - 1'
SCALE		VARIABLE	
U.S. PATENT NOS.		8,501,016 AND 8,858,804	

DEVELOPED BY: ANOKA CONSERVATION DISTRICT
MANUFACTURED BY: Stoneworks ARCHITECTURAL PRECAST / CAST STONE
NATIONAL PRECAST CONCRETE ASSOCIATION CERTIFIED PLANT

CONTOUR CIVIL DESIGN
8195 VERNON STREET, ROCKFORD, MN 55373
TEL: 612.730.2265 | WWW.CONTOURCD.COM

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

NAME: JOSEPH T RADACH PE
SIGNATURE:
DATE: 05/02/23 LIC #: 45889

ISSUE DATE: 05/02/23 BY: JTR

REVISIONS
1. 06/06/23 PER CITY & CCWMO COMMENTS
2.
3.
4.
5.
6.
7.

OWNER
CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

DETAILS

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C6.3

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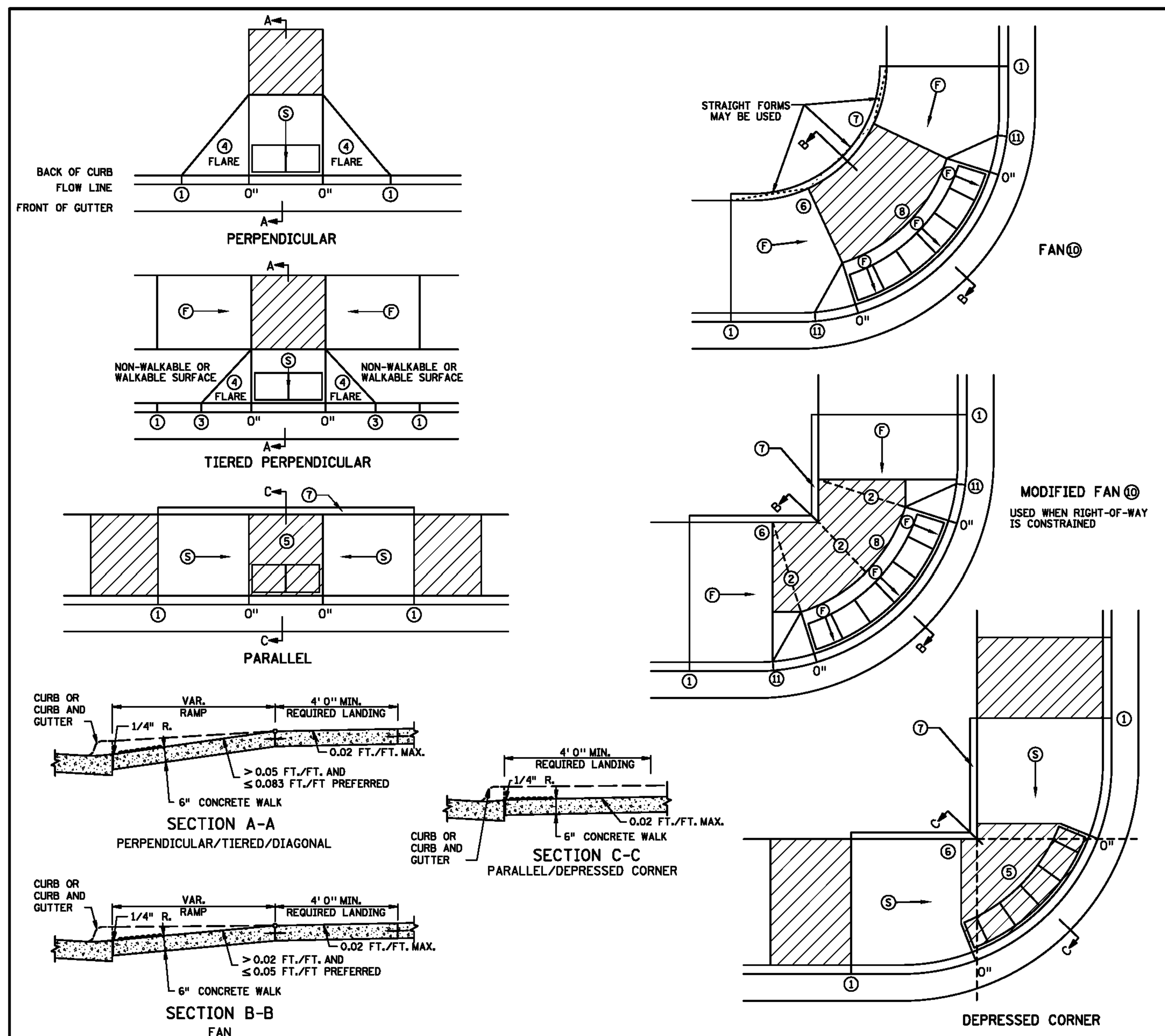
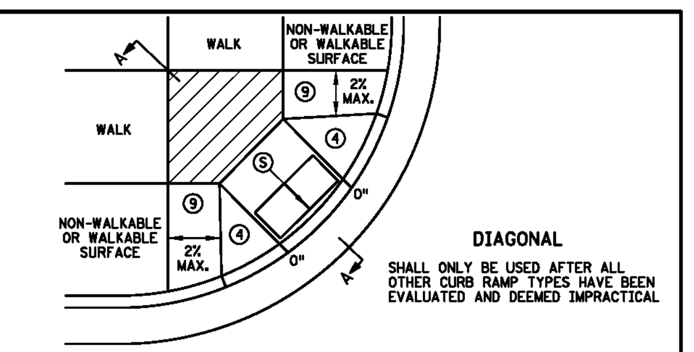




NOTES:

LANDINGS SHALL BE LOCATED ANYWHERE THE PEDESTRIAN ACCESS ROUTE (PAR) CHANGES DIRECTION, AT THE TOP OF RAMPS THAT HAVE RUNNING SLOPES GREATER THAN 5.0%, AND IF THE APPROACHING WALK IS INVERSE GRADE GREATER THAN 2%.

INITIAL CURB RAMP LANDINGS SHALL BE CONSTRUCTED WITHIN 15' FROM THE BACK OF CURB, WITH 6' FROM THE BACK OF CURB BEING THE PREFERRED DISTANCE. ONLY APPLICABLE WHEN THE INITIAL RAMP RUNNING SLOPE IS OVER 5.0%.

SECONDARY CURB RAMP LANDINGS ARE REQUIRED FOR EVERY 30" OF VERTICAL RISE WHEN THE LONGITUDINAL RUNNING SLOPE IS GREATER THAN 5.0%.

CONTRACTION JOINTS SHALL BE CONSTRUCTED ALONG ALL GRADE BREAKS WITHIN THE PAR. 1/4" DEEP VISUAL JOINTS SHALL BE USED AT THE TOPS OF CONCRETE FLARES ADJACENT TO WALKABLE SURFACES.

ALL GRADE BREAKS WITHIN THE PAR SHALL BE PERPENDICULAR TO THE PATH OF TRAVEL. THUS BOTH SIDES OF A SLOPED WALKING SURFACE MUST BE EQUAL LENGTH. (EXCEPT AS STATED IN ⑥ BELOW.

TO ENSURE RAMPS AND LANDINGS ARE PROPERLY CONSTRUCTED, ALL INITIAL LANDINGS AT A TOP OF A RAMPED SURFACE (RUNNING SLOPE GREATER THAN 2%) SHALL BE FORMED AND PLACED SEPARATELY IN AN INDEPENDENT CONCRETE POUR. FOLLOW SIDEWALK REINFORCEMENT DETAILS ON SHEET 6 OF 6 FOR ALL SEPARATELY POURED INITIAL LANDINGS.

WHEN SIDEWALK IS AT BACK OF CURB, TOP OF CURB SHALL MATCH PROPOSED ADJACENT WALK GRADE.

MAINTAIN POSITIVE BOULEVARD DRAINAGE TO TOP OF CURB.

ALL RAMP TYPES SHOULD HAVE A MINIMUM 3' LONG RAMP LENGTH.

4' MINIMUM WIDTH OF DETECTABLE WARNING IS REQUIRED FOR ALL RAMPS. DETECTABLE WARNINGS SHALL CONTINUOUSLY EXTEND FOR A MIN. OF 24" IN THE PATH OF TRAVEL. DETECTABLE WARNING TO COVER THE ENTIRE PAR WIDTH OF SHARED-USE PATHS AND THE ENTIRE PAR WIDTH OF THE WALK WITH THE EXCEPTION OF 3" MAXIMUM ON EACH OUTSIDE EDGE WHICH ENSURES THE DETECTABLE WARNINGS ARE ENCASED IN CONCRETE WHEN ADJACENT TO TURF. WHEN ADJACENT TO CONCRETE FLARES 0" - 3" OFFSET IS ALLOWED.

WHEN DESIGNING OR ORDERING RECTANGULAR DETECTABLE WARNING SURFACES SHOULD BE 6" LESS THAN THE INCOMING PAR. ARC LENGTH OF THE RADIAL DETECTABLE WARNINGS SHOULD NOT BE GREATER THAN 20 FEET.

RECTANGULAR DETECTABLE WARNINGS SHALL BE SETBACK 3" FROM THE BACK OF CURB. RADIAL DETECTABLE WARNINGS SHALL BE SETBACK 3" MINIMUM TO 6" MAXIMUM FROM THE BACK OF CURB.

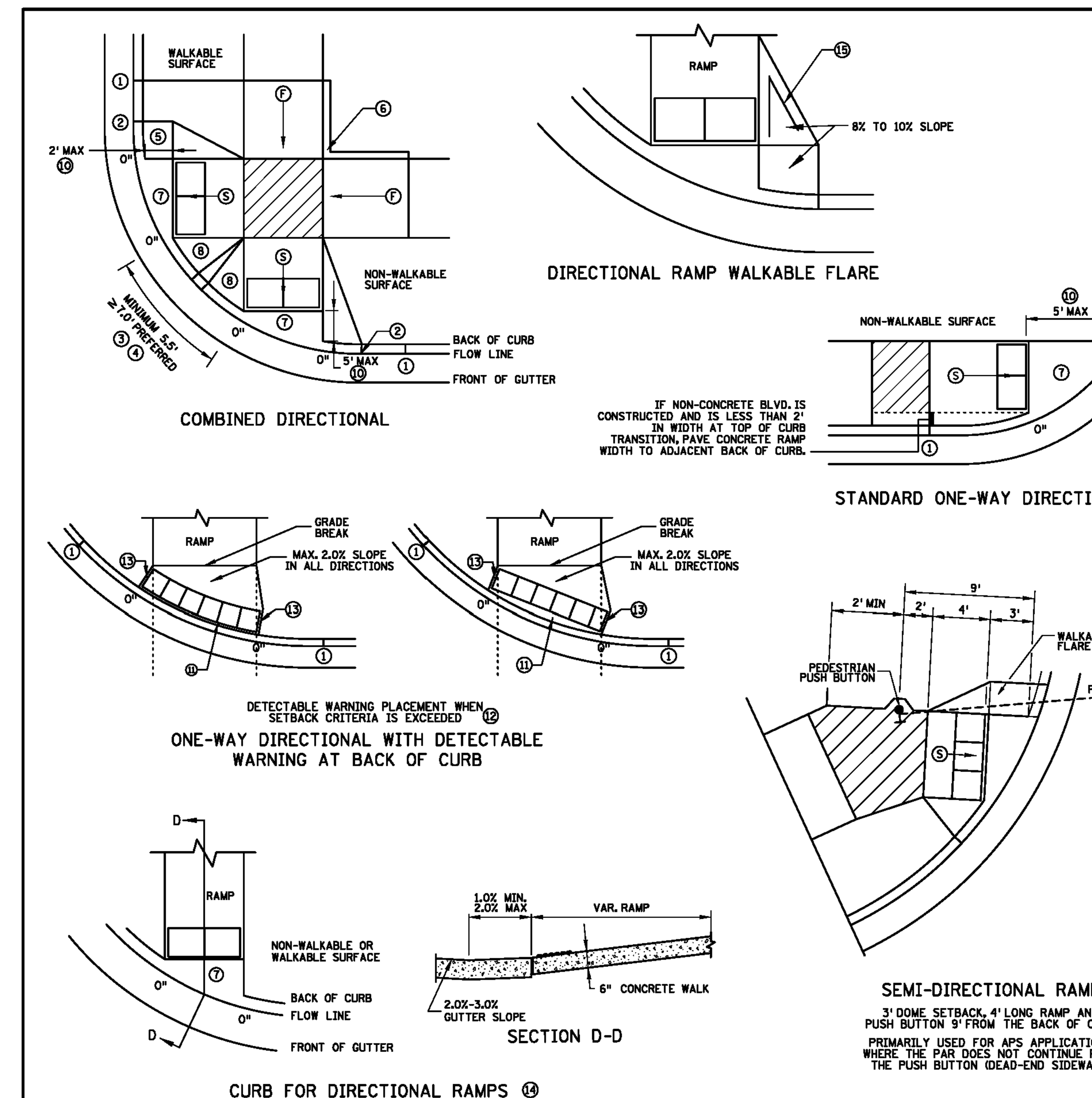
① MATCH FULL HEIGHT CURB.
② 4' MINIMUM DEPTH LANDING REQUIRED ACROSS TOP OF RAMP.
③ 3" HIGH CURB WHEN USING A 3' LONG RAMP, 4" HIGH CURB WHEN USING A 4' LONG RAMP.
④ SEE SHEET 4 OF 6, TYPICAL SIDE TREATMENT OPTIONS, FOR DETAILS ON FLARES AND RETURNED CURBS.
⑤ DETECTABLE WARNINGS MAY BE PART OF THE 4' X 4' MIN. LANDING AREA IF IT IS NOT FEASIBLE TO CONSTRUCT THE LANDING OUTSIDE OF THE DETECTABLE WARNING AREA.
⑥ THE GRADE BREAK SHALL BE PERPENDICULAR TO THE BACK OF WALK. THIS WILL ENSURE THAT THE GRADE BREAK IS PERPENDICULAR TO THE DIRECTION OF TRAVEL. (TYPICAL FOR ALL)
⑦ WHEN ADJACENT TO GRASS, GRADING SHALL ALWAYS BE USED WHEN FEASIBLE. V CURB, IF USED, SHALL BE PLACED OUTSIDE THE SIDEWALK LIMITS WHEN RIGHT OF WAY ALLOWS. WHEN ADJACENT TO PARKING LOTS, CONCRETE OR BITUMINOUS TAPERS LESS THAN 5% RUNNING SLOPE SHOULD BE USED OVER V CURB TO REDUCE TRIPPING HAZARDS AND FACILITATE SNOW & ICE REMOVAL.
⑧ A 7' MIN TOP RADIUS GRADE BREAK IS REQUIRED TO BE CONSTRUCTIBLE.
⑨ PAVE FULL WALK WIDTH.
⑩ "S" SLOPES ON FANS SHALL ONLY BE USED WHEN ALL OTHER FEASIBLE OPTIONS HAVE BEEN EVALUATED AND DEEMED IMPRACTICAL.
⑪ INTERMEDIATE CURB HEIGHTS TAPER SHALL RISE AT 8-10% TO A MINIMUM 3" CURB HEIGHT. REDUCE INTERMEDIATE CURB HEIGHT TO 2+ INCHES IF NECESSARY TO MATCH ADJACENT BOULEVARD OR SIDEWALK GRADES.

LEGEND

THESE LONGITUDINAL SLOPE RANGES SHALL BE THE STARTING POINT. IF SITE CONDITIONS WARRANT, LONGITUDINAL SLOPES UP TO 8.3% OR FLATTER ARE ALLOWED.
- Ⓢ INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 5.0% MINIMUM AND 8.3% MAXIMUM IN THE DIRECTION SHOWN AND THE CROSS SLOPE SHALL NOT EXCEED 2.0%.
- Ⓕ INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE GREATER THAN 2.0% AND LESS THAN 5.0% IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%.
- LANDING AREA - 4' X 4' MIN. (5' X 5' MIN. PREFERRED) DIMENSIONS AND MAX 2.0% SLOPE IN ALL DIRECTIONS. LANDING SHALL BE FULL WIDTH OF INCOMING PARS.
- X" CURB HEIGHT

REVISION:
APPROVED: 11-04-2021
JEFFREY PERKINS
OPERATIONS DIVISION

MINNESOTA DEPARTMENT OF TRANSPORTATION | STANDARD PLAN 5-297.250 | 1 OF 6 | PEDESTRIAN CURB RAMP DETAILS
APPROVED: 11-04-2021
REVISED:
THOMAS STYRBICKI, STATE DESIGN ENGINEER
STATE PROJ. NO. (TH) SHEET NO. OF SHEETS



NOTES:

LANDINGS SHALL BE LOCATED ANYWHERE THE PEDESTRIAN ACCESS ROUTE (PAR) CHANGES DIRECTION, AT THE TOP OF RAMPS THAT HAVE RUNNING SLOPES GREATER THAN 5.0%, AND IF THE APPROACHING WALK IS INVERSE GRADE.

INITIAL CURB RAMP LANDINGS SHALL BE CONSTRUCTED WITHIN 15' FROM THE BACK OF CURB, WITH 6' FROM THE BACK OF CURB BEING THE PREFERRED DISTANCE. ONLY APPLICABLE WHEN THE INITIAL RAMP RUNNING SLOPE IS OVER 5.0%.

SECONDARY CURB RAMP LANDINGS ARE REQUIRED FOR EVERY 30" OF VERTICAL RISE WHEN THE LONGITUDINAL SLOPE IS GREATER THAN 5.0%.

CONTRACTION JOINTS SHALL BE CONSTRUCTED ALONG ALL GRADE BREAKS WITHIN THE PAR. 1/4" DEEP VISUAL JOINTS SHALL BE USED AT THE TOP GRADE BREAK OF CONCRETE FLARES ADJACENT TO WALKABLE SURFACES.

ALL GRADE BREAKS WITHIN THE PAR SHALL BE PERPENDICULAR TO THE PATH OF TRAVEL. THUS BOTH SIDES OF A SLOPED WALKING SURFACE MUST BE EQUAL LENGTH.

TO ENSURE INITIAL RAMPS AND INITIAL LANDINGS ARE PROPERLY CONSTRUCTED, LANDINGS SHALL BE CAST SEPARATELY. FOLLOW SIDEWALK REINFORCEMENT DETAILS ON SHEET 6 AND THE ADA SPECIAL PROVISION (PROSECUTION OF WORK).

TOP OF CURB SHALL MATCH PROPOSED ADJACENT WALK GRADE.

WHEN THE BOULEVARD IS 4' WIDE OR LESS, THE TOP OF CURB TAPER SHALL MATCH THE RAMP SLOPES TO REDUCE NEGATIVE BOULEVARD SLOPES FROM THE TOP BACK OF CURB TO THE PAR.

ALL RAMP TYPES SHOULD HAVE A MINIMUM 3' LONG RAMP LENGTH.

4' MINIMUM WIDTH OF DETECTABLE WARNING IS REQUIRED FOR ALL RAMPS. DETECTABLE WARNINGS SHALL CONTINUOUSLY EXTEND FOR A MIN. OF 24" IN THE PATH OF TRAVEL. DETECTABLE WARNING TO COVER THE ENTIRE PAR WIDTH OF SHARED-USE PATHS AND THE ENTIRE PAR WIDTH OF THE WALK WITH THE EXCEPTION OF 3" MAXIMUM ON EACH OUTSIDE EDGE WHICH ENSURES THE DETECTABLE WARNINGS ARE ENCASED IN CONCRETE WHEN ADJACENT TO TURF. WHEN ADJACENT TO CONCRETE FLARES 0" - 3" OFFSET IS ALLOWED.

WHEN DESIGNING OR ORDERING RECTANGULAR DETECTABLE WARNING SURFACES SHOULD BE 6" LESS THAN THE INCOMING PAR. ARC LENGTH OF THE RADIAL DETECTABLE WARNINGS SHOULD NOT BE GREATER THAN 20 FEET.

RADIAL DETECTABLE WARNINGS SHALL BE SETBACK 3" MINIMUM TO 6" MAXIMUM FROM THE BACK OF CURB. SEE NOTES ⑩ & ⑪ FOR INFORMATION REGARDING RECTANGULAR DETECTABLE WARNING PLACEMENT.

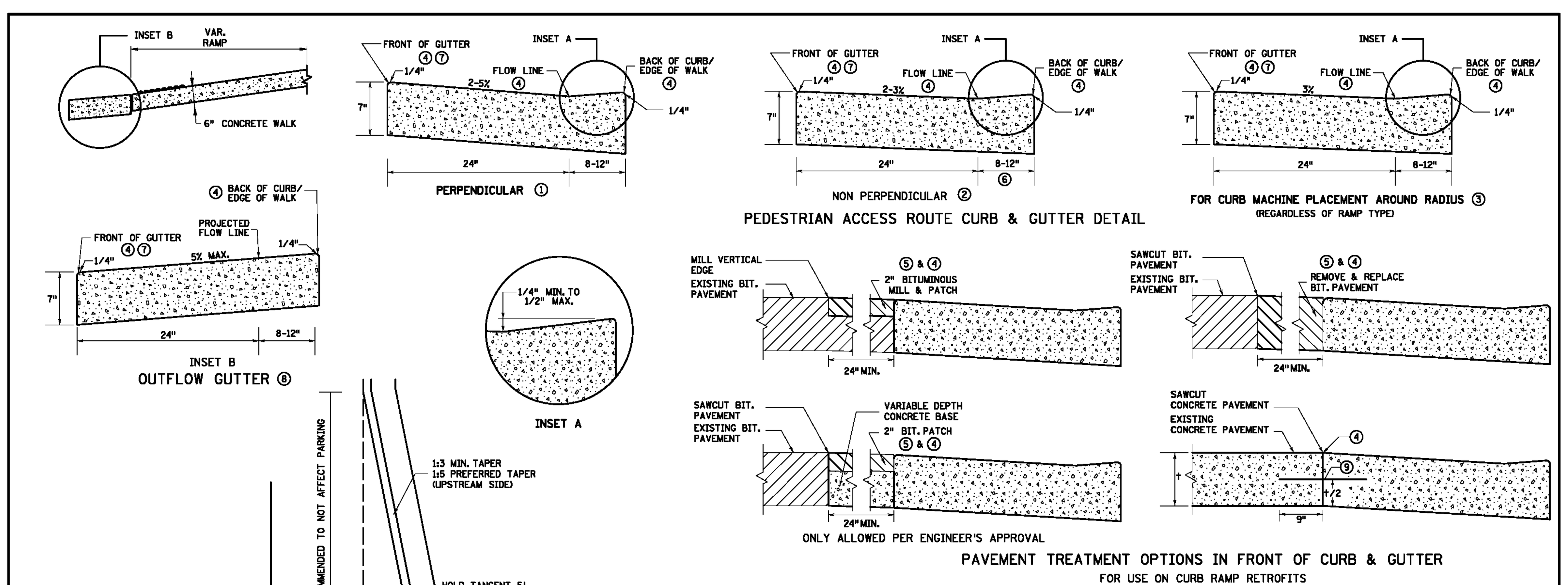
① MATCH FULL CURB HEIGHT.
② 3" HIGH CURB WHEN USING A 3' LONG RAMP
4" HIGH CURB WHEN USING A 4' LONG RAMP.
③ 3" MINIMUM CURB HEIGHT (5.5' MIN. DISTANCE REQUIRED BETWEEN DOMES)
4" PREFERRED (7' MIN. DISTANCE REQUIRED BETWEEN DOMES).
④ THE "BUMP" IN BETWEEN THE RAMPS SHOULD NOT BE IN THE PATH OF TRAVEL FOR COMBINED DIRECTIONAL RAMPS. IF THIS OCCURS MODIFY THE RAMP LOCATION OR SWITCH RAMP TO A FAN/DEPRESSED CORNER.
⑤ WHEN USING CONCRETE PAVED FLARES ON THE OUTSIDE OF DIRECTIONAL RAMPS, AND ADJACENT TO A WALKABLE SURFACE, DIRECTIONAL RAMP FLARES SHALL BE USED. SEE THE DETAIL ON THIS SHEET.
⑥ GRADING SHALL ALWAYS BE USED WHEN FEASIBLE. V CURB, IF USED, SHALL BE PLACED OUTSIDE THE SIDEWALK LIMITS WHEN RIGHT OF WAY ALLOWS. WHEN ADJACENT TO PARKING LOTS, CONCRETE OR BITUMINOUS TAPERS SHOULD BE USED OVER V CURB TO REDUCE TRIPPING HAZARDS AND FACILITATE SNOW & ICE REMOVAL.
⑦ MAX. 2.0% SLOPE IN ALL DIRECTIONS IN FRONT OF GRADE BREAK AND DRAIN TO FLOW LINE. SHALL BE CONSTRUCTED INTEGRAL WITH CURB AND GUTTER.
⑧ 8% TO 10% WALKABLE FLARE.
⑨ PLACE DOMES AT THE BACK OF CURB WHEN ALLOWABLE SETBACK CRITERIA IS EXCEEDED.
⑩ FRONT EDGE OF DETECTABLE WARNING SHALL BE SET BACK 2' MAXIMUM WHEN ADJACENT TO WALKABLE SURFACE, AND 5' MAXIMUM WHEN ADJACENT TO NON-WALKABLE SURFACE WITH ONE CORNER SET 3" FROM BACK OF CURB. A WALKABLE SURFACE IS DEFINED AS A PAVED SURFACE ADJACENT TO A CURB RAMP WITHOUT RAISED OBSTACLES THAT COULD MISTAKENLY BE TRAVERSED BY A USER WHO IS VISUALLY IMPAIRED.
⑪ RECTANGULAR DETECTABLE WARNINGS MAY BE SETBACK UP TO 9" FROM THE BACK OF CURB WITH CORNERS SET 3" FROM BACK OF CURB. IF 9" SETBACK IS EXCEEDED USE RADIAL DETECTABLE WARNINGS.
⑫ FOR DIRECTIONAL RAMPS WITH THE DETECTABLE WARNINGS PLACED AT THE BACK OF CURB, THE DETECTABLE WARNINGS SHALL COVER THE ENTIRE WIDTH OF THE WALK/PATH. THIS ENSURES A DETECTABLE EDGE AND HELPS ELIMINATE THE CURB TAPER OBSTRUCTING THE PATH OF PEDESTRIAN TRAVEL.
⑬ THE CONCRETE WALK SHALL BE FORMED AND CONSTRUCTED PERPENDICULAR TO THE BACK OF CURB. MAINTAIN 3" BETWEEN EDGE OF DOMES AND EDGE OF CONCRETE.
⑭ TO BE USED FOR ALL DIRECTIONAL RAMPS, EXCEPT WHERE DOMES ARE PLACED ALONG THE BACK OF CURB.
⑮ PLACE 2 NO. 4 BARS 4 INCHES FROM SIDE OF FORMS WITH A MINIMUM 2 INCHES OF CONCRETE COVER ALONG EACH SIDE OF FLARE (INCIDENTAL).

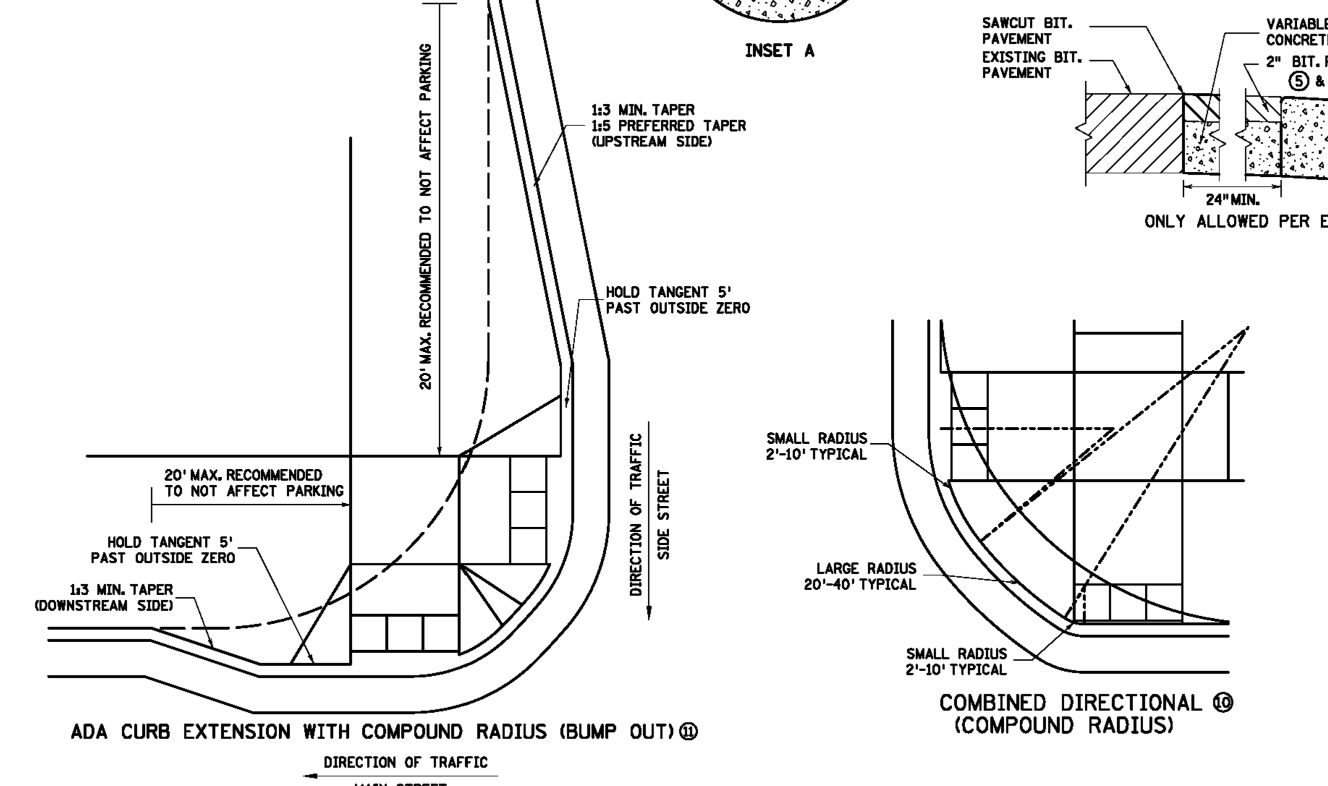
LEGEND

THESE LONGITUDINAL SLOPE RANGES SHALL BE THE STARTING POINT. IF SITE CONDITIONS WARRANT, LONGITUDINAL SLOPES UP TO 8.3% OR FLATTER ARE ALLOWED.
- Ⓢ INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 5.0% MINIMUM AND 8.3% MAXIMUM IN THE DIRECTION SHOWN AND THE CROSS SLOPE SHALL NOT EXCEED 2.0%.
- Ⓕ INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE GREATER THAN 2.0% AND LESS THAN 5.0% IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%.
- LANDING AREA - 4' X 4' MIN. (5' X 5' MIN. PREFERRED) DIMENSIONS AND MAX 2.0% SLOPE IN ALL DIRECTIONS. LANDING SHALL BE FULL WIDTH OF INCOMING PARS.
- X" CURB HEIGHT

REVISION:
APPROVED: 11-04-2021
JEFFREY PERKINS
OPERATIONS DIVISION

MINNESOTA DEPARTMENT OF TRANSPORTATION | STANDARD PLAN 5-297.250 | 2 OF 6 | PEDESTRIAN CURB RAMP DETAILS
APPROVED: 11-04-2021
REVISED:
THOMAS STYRBICKI, STATE DESIGN ENGINEER
STATE PROJ. NO. (T.H.) SHEET NO. OF SHEETS





NOTES:

POSITIVE FLOW LINE DRAINAGE SHALL BE MAINTAINED THROUGH THE PEDESTRIAN ACCESS ROUTE (PAR) AT A 2% MAXIMUM.
NO PONDING SHALL BE PRESENT IN THE PAR.
ANY VERTICAL LIP THAT OCCURS AT THE FLOW LINE SHALL NOT BE GREATER THAN 1/4 INCH.

① FOR USE AT CURB CUTS WHERE THE PEDESTRIAN'S PATH OF TRAVEL IS ASSUMED PERPENDICULAR TO THE GUTTER FLOW LINE. RAMP TYPES INCLUDE: PERPENDICULAR, TIERED PERPENDICULAR, PARALLEL, AND DIAGONAL RAMPS.
② FOR USE AT CURB RAMPS WHERE THE PEDESTRIAN'S PATH OF TRAVEL IS ASSUMED NON PERPENDICULAR TO THE GUTTER FLOW LINE. RAMP TYPES INCLUDE: FANS & DEPRESSED CORNERS.
③ BEGIN GUTTER SLOPE TRANSITION 10' OUTSIDE OF ALL CURB RAMPS.
④ THERE SHALL BE NO VERTICAL DISCONTINUITIES GREATER THAN 1/4".
⑤ ELEVATION CHANGE TAKES PLACE FROM THE EXISTING TO NEW FRONT OF GUTTER. PATCH IS USED TO MATCH THE NEW GUTTER FACE INTO THE EXISTING ROADWAY.
⑥ VARIABLE WIDTH FOR DIRECTIONAL CURB APPLICATIONS. SEE SHEET 2 FOR DIRECTIONAL CURB SLOPE REQUIREMENTS.
⑦ TOP FRONT OF GUTTER SHALL BE CONSTRUCTED FLUSH WITH PROPOSED ADJACENT PAVEMENT ELEVATION. TOP 1.5" OF THE GUTTER FACE MUST BE A FORMED EDGE. PAR GUTTER SHALL NOT BE OVERLAID.
⑧ SHOULD BE USED AT VERTICALLY CONSTRAINED AREAS WHEN AT A DRAINAGE HIGH POINT OR SUPER ELEVATED ROADWAY SEGMENTS.
⑨ DRILL AND GROUT NO. 4 EPOXY-COATED 18" LONG TIE BARS AT 30" CENTER TO CENTER INTO EXISTING CONCRETE PAVEMENT 1' MINIMUM FROM ALL JOINTS.
⑩ HELPS PROVIDE TWO SEPARATE RAMPS, REDUCES THE DOME SETBACK LENGTH AND MINIMIZES DIRECTIONAL CURB. THIS RADIUS DESIGN CLOSELY FOLLOWS THE TURNING VEHICLE PATH WHILE OPTIMIZING CURB RAMP LENGTH.
⑪ CURB EXTENSIONS SHOULD BE USED IN VERTICALLY CONSTRAINED AREAS, USUALLY IN DOWNTOWN ROADWAY SEGMENTS WHERE ON-STREET PARKING IS AVAILABLE. CURB EXTENSIONS SHOULD BE CONSIDERED FOR APS INTERSECTIONS WHERE SPACE IS LIMITED.
PUSH BUTTONS MUST MEET APS CRITERIA AS DESCRIBED IN THE PUSH BUTTON LOCATION DETAIL SHEET.

REVISION:
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OPERATIONS DIVISION

MINNESOTA DEPARTMENT OF TRANSPORTATION | STANDARD PLAN 5-297.250 | 3 OF 6 | PEDESTRIAN CURB RAMP DETAILS
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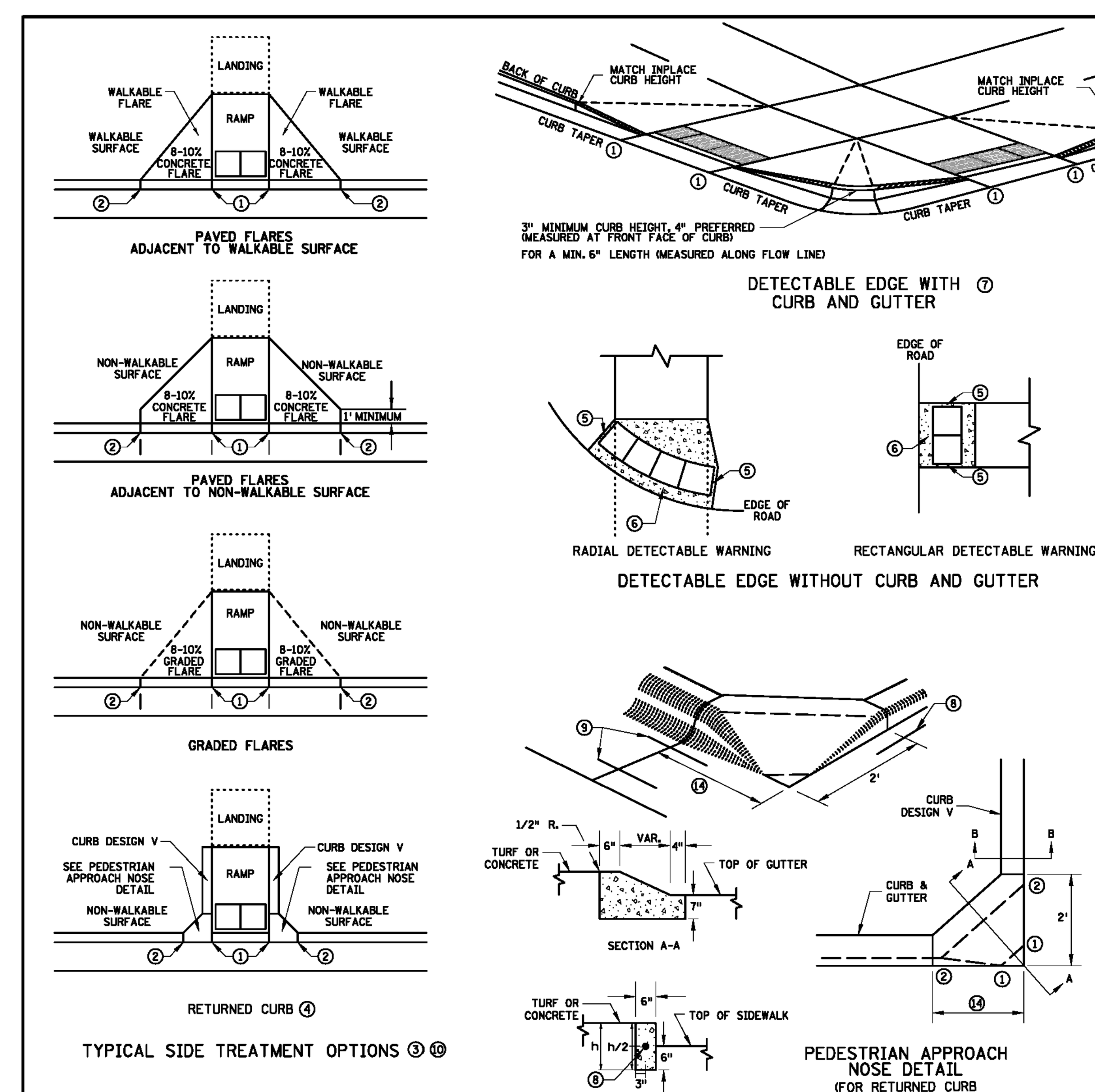
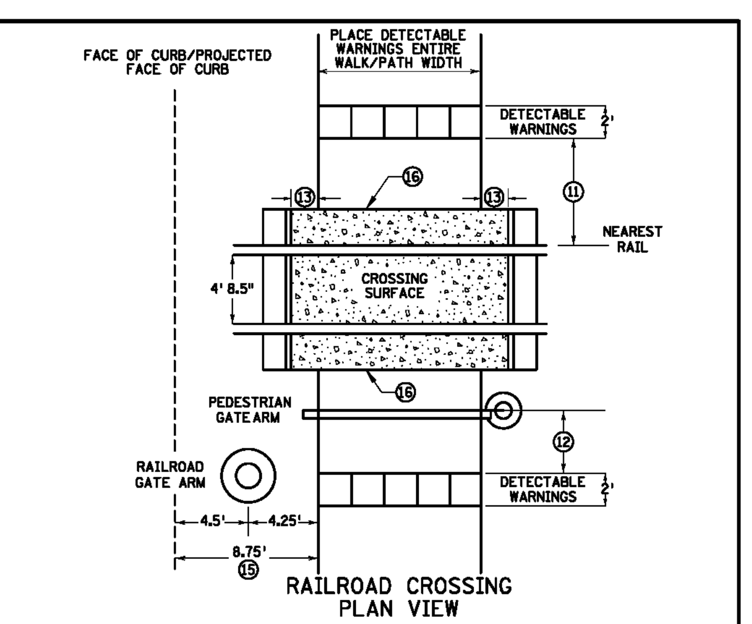
STATE PROJ. NO. (TH) SHEET NO. OF SHEETS





NOTES:

INTERMEDIATE CURB HEIGHTS TAPER SHALL RISE AT 8-10% TO A MINIMUM 3 INCH CURB HEIGHT. INCREASE CURB TAPER LENGTH AT LESS THAN 8% OR REDUCE INTERMEDIATE CURB HEIGHT TO 2+ INCHES IF NECESSARY TO MATCH ADJACENT BOULEVARD OR SIDEWALK GRADES.

SEE STANDARD PLATE 7038 AND THIS SHEET FOR ADDITIONAL DETAILS ON DETECTABLE WARNING.

A WALKABLE SURFACE IS DEFINED AS A PAVED SURFACE ADJACENT TO A CURB RAMP WITHOUT RAISED OBSTACLES THAT COULD MISTAKENLY BE TRAVERSED BY A USER WHO IS VISUALLY IMPAIRED.

CONCRETE FLARE LENGTHS ADJACENT TO NON-WALKABLE SURFACES SHOULD BE LESS THAN 8' LONG MEASURED ALONG THE RAMPS FROM THE BACK OF CURB.

① 0" CURB HEIGHT. SEE INSET A ON SHEET 3 OF 6.
② FULL CURB HEIGHT.
③ SIDE TREATMENTS ARE APPLICABLE TO ALL RAMP TYPES AND SHOULD BE IMPLEMENTED AS NEEDED AS FIELD CONDITIONS DICTATE. THE ENGINEER SHALL DETERMINE THE RAMP SIDE TREATMENTS BASED ON MAINTENANCE OF BOTH ROADWAY AND SIDEWALK, ADJACENT PROPERTY CONSIDERATIONS, AND MITIGATING CONSTRUCTION IMPACTS.
④ TYPICALLY USED FOR MEDIANS AND ISLANDS.
⑤ WHEN NO CONCRETE FLARES ARE PROPOSED, THE CONCRETE WALK SHALL BE FORMED AND CONSTRUCTED PERPENDICULAR TO THE EDGE OF ROADWAY. MAINTAIN 3" MAX. BETWEEN EDGE OF DOMES AND EDGE OF CONCRETE.
⑥ IF NO CURB AND GUTTER IS PLACED IN RURAL SECTIONS, DETECTABLE WARNINGS SHALL BE PLACED 1' FROM THE EDGE OF BITUMINOUS ROADWAY AND/OR BITUMINOUS SHARED-USE PATH TO PROVIDE VISUAL CONTRAST.
⑦ ALL CONSTRUCTED CURBS MUST HAVE A CONTINUOUS DETECTABLE EDGE FOR THE VISUALLY IMPAIRED. THIS DETECTABLE EDGE REQUIRES DETECTABLE WARNINGS WHEREVER THERE IS ZERO-INCH HIGH CURB. CURB TAPERS ARE CONSIDERED A DETECTABLE EDGE WHEN THE TAPER STARTS WITHIN 3" OF THE EDGE OF THE DETECTABLE WARNINGS, AND UNIFORMLY RISES TO A 3-INCH MINIMUM CURB HEIGHT. ANY CURB NOT PART OF A CURB TAPER AND LESS THAN 3 INCHES IN HEIGHT IS NOT CONSIDERED A DETECTABLE EDGE AND THEREFORE IS NOT COMPLIANT WITH ACCESSIBILITY STANDARDS.
⑧ DRILL AND GROUT 1 - NO. 4 12" LONG REINFORCEMENT BAR (EPOXY COATED) WITH 3" MIN. COVER. REINFORCEMENT BARS ARE NOT NEEDED IF THE APPROACH NOSE IS POURED INTEGRAL WITH THE V CURB.
⑨ DRILL AND GROUT 2 - NO. 4 12" LONG REINFORCEMENT BARS (EPOXY COATED) WITH 3" MIN. COVER. REINFORCEMENT BARS ARE NOT NEEDED IF THE APPROACH NOSE IS POURED INTEGRAL WITH THE CURB AND GUTTER.
⑩ SIDE TREATMENT EXAMPLES SHOWN ARE WHEN THE INITIAL LANDING IS APPROXIMATELY LEVEL WITH THE FULL HEIGHT CURB (I.E. 6' LONG RAMP FOR 6" HIGH CURB). WHEN THE INITIAL LANDING IS MORE THAN 1" BELOW FULL HEIGHT CURB REFER TO SHEETS 1 & 2 TO MODIFY THE CURB HEIGHT TAPERS AND MAINTAIN POSITIVE BOULEVARD DRAINAGE. CONSTRUCT THESE TAPERS AT 0"-3" AT 8-10%, THEN LESS THAN 5% FROM 3" CURB TO FULL CURB HEIGHT.
⑪ NEAREST EDGE OF DETECTABLE WARNING SURFACES SHALL BE PLACED 12' MINIMUM TO 15' MAXIMUM FROM THE NEAREST RAIL. FOR SKEWED RAILWAYS IN NO INSTANCE SHALL THE DETECTABLE WARNING BE CLOSER THAN 12' MEASURED PERPENDICULAR TO THE NEAREST RAIL.
⑫ WHEN PEDESTRIAN GATES ARE PROVIDED, DETECTABLE WARNING SURFACES SHALL BE PLACED ON THE SIDE OF THE GATES OPPOSITE THE RAIL, 2' FROM THE APPROACHING SIDE OF THE GATE ARM. THIS CRITERIA GOVERNS OVER NOTE ⑪.
⑬ CROSSING SURFACE SHALL EXTEND 2' MINIMUM PAST THE OUTSIDE EDGE OF WALK OR SHARED-USE PATH.
⑭ 3' FOR MEDIANS AND SPLITTER ISLANDS. NOSE CAN BE REDUCED TO 2' ON FREE RIGHT ISLANDS.
⑮ SIDEWALK TO BE PLACED 8.75' MIN. FROM THE FACE OF CURB/PROJECTED FACE OF CURB. THIS ENSURES MIN. CLEARANCE BETWEEN THE SIDEWALK AND GATE ARM COUNTERWEIGHT SUPPORTS.
⑯ CONSTRUCT WITH EXPANSION MATERIAL PER MNDOT SPECIFICATION 3702 TYPES A-E. EXPANSION MATERIAL SHALL MATCH FULL HEIGHT OF ADJACENT CONCRETE.

REVISION:
APPROVED: 11-04-2021
JEFFREY PERKINS
OPERATIONS DIVISION

MINNESOTA DEPARTMENT OF TRANSPORTATION | STANDARD PLAN 5-297.250 | 4 OF 6 | PEDESTRIAN CURB RAMP DETAILS
APPROVED: 11-04-2021
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THOMAS STYRBICKI, STATE DESIGN ENGINEER
STATE PROJ. NO. (TH) SHEET NO. OF SHEETS

CONTOUR CIVIL DESIGN
8195 VERNON STREET, ROCKFORD, MN 55373
TEL: 612.730.2265 | WWW.CONTOURCD.COM

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

NAME: JOSEPH T RADACH PE
SIGNATURE:
DATE: 05/02/23 LIC #: 45889

ISSUE DATE: 05/02/23 BY: JTR

REVISIONS
1. 06/06/23 PER CITY & CCWMO COMMENTS
2.
3.
4.
5.
6.
7.

OWNER
CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

DETAILS

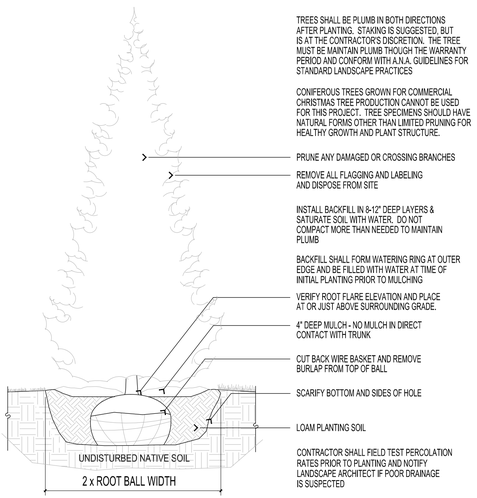
PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER
C6.4

06/06/23 c:\users\contour civil\dropbox\pc\desktop\contour_jobs\22014 - 4035 norex drive - chaska\cad\22014_details.dwg

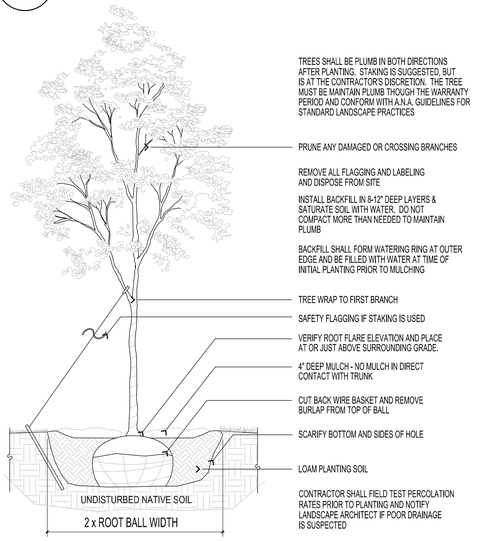
DECIDUOUS TREES						
ABM	3	AUTUMN BLAZE MAPLE	Ulmus americana 'Princeton'	4.0" CAL	B&B	SINGLE STEM
LIN	3	REDMOND LINDEN	Tilia americana 'Redmond'	3.5" CAL	B&B	SINGLE STEM
PRE	7	PRINCETON ELM	Ulmus americana 'Princeton'	2.5" CAL	B&B	SINGLE STEM
RIV	6	RIVER BIRCH	Betula nigra	2.5" CAL	B&B	SINGLE STEM
RPM	6	REDPOINT MAPLE	Acer rubrum 'Redpoint'	2.5" CAL	B&B	SINGLE STEM
SWO	3	SWAMP WHITE OAK	Quercus bicolor	3.0" CAL	B&B	SINGLE STEM
ORNAMENTAL TREES						
ABS	2	AUTUMN BRILLIANCE SERVICEBERRY	Amelanchier x grandiflora 'Autumn Brilliance'	1.5" CAL	B&B	SINGLE STEM
JTL	4	JAPANESE TREE-LILAC	Syringa reticulata 'Ivory Silk'	1.5" CAL	B&B	SINGLE STEM
PFC	-	PRAIRIEFIRE CRABAPPLE	Malus x 'Prairiefire'	1.5" CAL	B&B	SINGLE STEM
RSC	-	RED SPLENDOR CRABAPPLE	Malus x 'Red Splendor'	1.5" CAL	B&B	SINGLE STEM
SSC	3	SPRING SNOW CRABAPPLE	Malus x ' Spring Snow'	1.5" CAL	B&B	SINGLE STEM
EVERGREEN TREES						
BH	6	BLACK HILLS SPRUCE	Picea glauca densata	6' HGT	B&B	FULL FORM
PP	5	PONDEROSA PINE	Pinus ponderosa	6' HGT	B&B	FULL FORM

TREE PLANTING SCHEDULE:



1 / L1-1 CONIFEROUS TREE PLANTING DETAIL

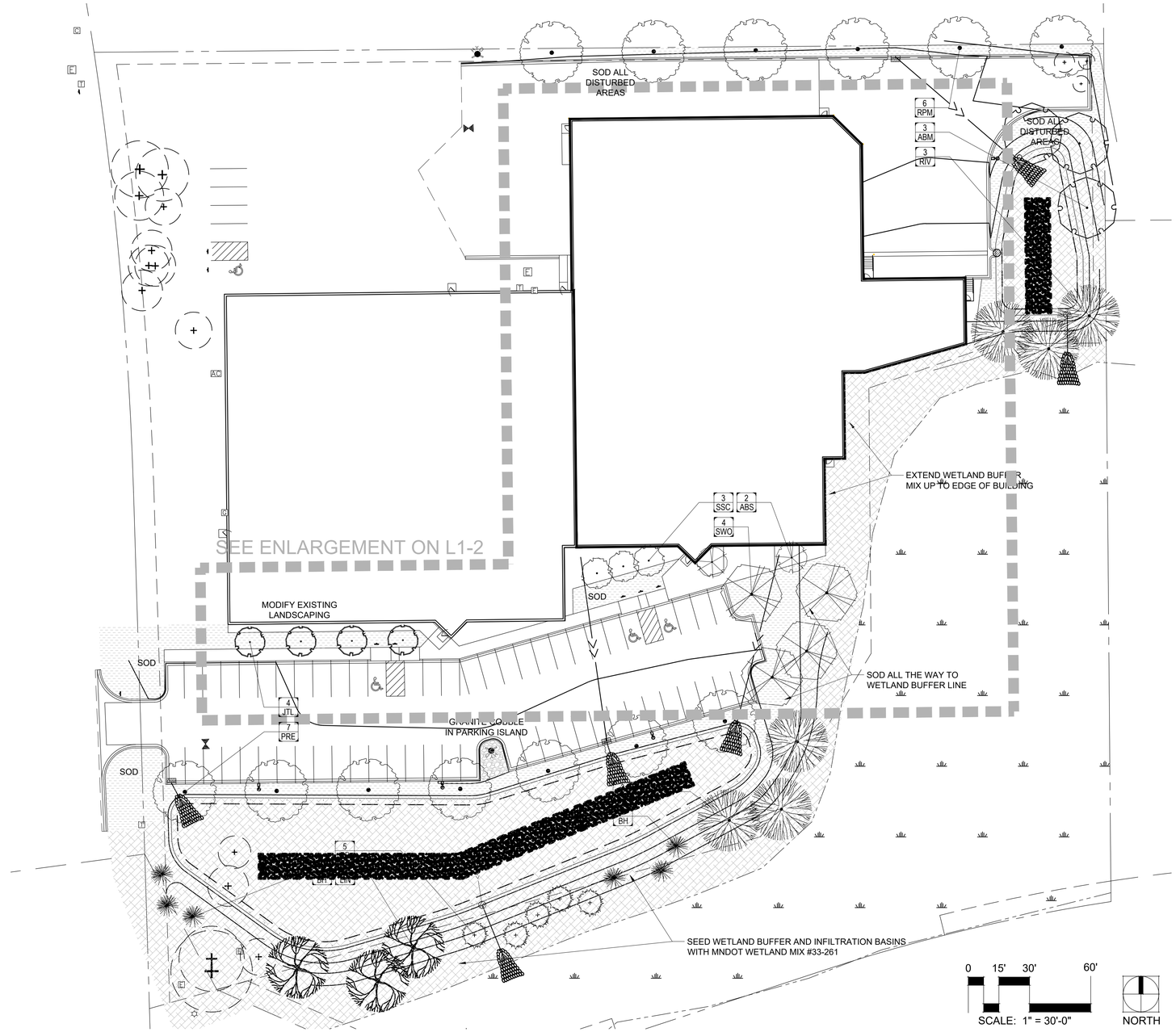
SCALE: 1/2" = 1'-0"



2 / L1-1 DECIDUOUS TREE PLANTING DETAIL

SCALE: 1/2" = 1'-0"

PLANTING DETAILS:



OVERALL TREE PLANTING & LANDSCAPE PLAN:

GRAPHIC	MATERIAL	SPECIFICATION	NOTES
	ROCK MULCH	1.5" DIAMETER CRUSHED GRANITE ROCK MULCH OVER FILTER FABRIC	3" DEPTH
	WETLAND SEED	MNDOT WETLAND SEED MIXTURE #33-261	35 LBS/AC
	SOD	BLUEGRASS PEAT SOD ON AT LEAST 6" TOPSOIL	N/A

GROUNDCOVER SCHEDULE:

PER THE CITY OF CHASKA LANDSCAPE ORDINANCE, REQUIRED LANDSCAPE QUANTITIES FOR THIS PROJECT ARE CALCULATED AS FOLLOWS:

1. TREE PLANTINGS USING THE GREATER OF THE FOLLOWING:
   - ONE CALIPER INCH OF TREE PER 320 SF OF GROSS BUILDING AREA
   - 30,581 SF/320 = 96 CALIPER INCHES OF TREES
   - 70% (67.2) SHALL BE 2.5" TREES = 27
   - 10% (9.6) SHALL BE 3.0" TREES = 4
   - 10% (9.6) SHALL BE 3.5" TREES = 3
   - 10% (9.6) SHALL BE 4.0" TREES = 3
2. CITY ORDINANCE ALSO REQUIRES ONE ORNAMENTAL TREE PER EVERY FOUR OVERSTORY TREES = 37 X 25% = 9 ORNAMENTAL TREES
3. CITY ORDINANCE ALSO REQUIRES ONE ORNAMETAL SHRUB FOR EVERY 300 sf OF BUILDING AREA = 30,581 SF/300 = 102 SHRUBS
4. LANDSCAPING PROVIDED AS FOLLOWS:
   - DECIDUOUS OVERSTORY TREES = 26 TREES
   - CONIFEROUS TREES = 11 TREES (COUNTED AS OVERSTORY)
   - ORNAMENTAL TREES = 9 TREES
   - SHRUBS = 102
4. TREES WILL BE PLANTED AT THE MINIMUM SIZES AS SHOWN ON THE PLANT SCHEDULE. PROPOSED MINIMUM SIZES ARE:
   - 2.5" CAL. FOR DECIDUOUS TREES
   - 6' HEIGHT FOR CONIFEROUS TREES
   - 1.5" CAL. FOR ORNAMENTAL TREES
   - 24" HEIGHT FOR CONIFEROUS SHRUBS
   - 24" HEIGHT FOR DECIDUOS SHRUBS

LANDSCAPE CALCULATIONS:

Inside Outside Architecture Inc.

14165 James Road - Suite 200A
Rogers, MN 55374

Phone: 612-237-8355
www.insideoutsidearchitecture.com

Project Name:

CROWN EXTRUSIONS

Chaska, Minnesota

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I hereby certify that this plan was prepared by me or under my direct supervision and that I am a Registered Landscape Architect under the laws of the State of Minnesota.

PRELIMINARY DRAWINGS NOT FOR CONSTRUCTION

Name: Paul Kangas

Registration #: 26017

Signature:

Project #:	23-005
Date:	5-2-2023
Revision:	6-6-2023
	--
Drawn By:	PK
Checked By:	PK

Sheet Title:

OVERALL LANDSCAPE & TREE PLANTING

Sheet Number:

L1-1

THE CONTRACTOR SHALL:
VISIT SITE PRIOR TO SUBMITTING BID TO INSPECT INSPECT THE SITE AND BECOME FAMILIAR WITH EXISTING CONDITIONS RELATING TO THE SCOPE OF WORK.

VERIFY THE LAYOUT AND ANY DIMENSIONS SHOWN AND BRING TO THE ATTENTION OF THE LANDSCAPE ARCHITECT ANY DISCREPANCIES THAT WOULD COMPROMISE THE DESIGN OR INTENT OF THE PROJECT LAYOUT.

ASSURE COMPLIANCE WITH ALL APPLICABLE CODES AND REGULATIONS GOVERNING THE WORK OR MATERIALS SUPPLIED.

PROTECT ALL EXISTING FEATURES FROM DAMAGE DURING PLANTING OPERATIONS. ANY DAMAGE SHALL BE REPAIRED OR REPLACED AT NO COST TO THE OWNER.

CALL GOPHER-ONE TO VERIFY ALIGNMENT AND LOCATION OF ALL UNDERGROUND AND ABOVE GRADE UTILITIES AND PROVIDE PROTECTION FOR SAME BEFORE CONSTRUCTION BEGINS.

ESTABLISH TO THEIR SATISFACTION THAT SOIL AND COMPACTION CONDITIONS ARE ADEQUATE TO ALLOW FOR PROPER DRAINAGE AT AND AROUND THE BUILDING SITE.

UTILITIES, BACKGROUND INFORMATION, AND LAYOUT:
ALL UNDERGROUND UTILITIES SHALL BE LAID SO THAT TRENCHES DO NOT CUT THROUGH ROOT SYSTEMS OF ANY EXISTING TREES TO REMAIN. ADEQUATELY COMPACT ANY EXCAVATED AREAS TO AVOID FUTURE SETTLEMENT.

EXISTING CONTOURS, TRAILS, VEGETATION, CURB/GUTTER AND OTHER EXISTING ELEMENTS BASED UPON INFORMATION SUPPLIED TO LANDSCAPE ARCHITECT BY OTHERS. CONTRACTOR SHALL NOTIFY THE LANDSCAPE ARCHITECT OF DISCREPANCIES THAT WOULD COMPROMISE THE DESIGN INTENT PRIOR TO BEGINNING CONSTRUCTION.

THE ALIGNMENT AND GRADES OF THE PROPOSED WALKS, TRAILS AND/OR ROADWAYS ARE SUBJECT TO FIELD ADJUSTMENT REQUIRED TO CONFORM TO LOCALIZED TOPOGRAPHIC CONDITIONS AND TO MINIMIZE TREE REMOVAL AND GRADING. ANY CHANGE IN ALIGNMENT MUST BE APPROVED BY LANDSCAPE ARCHITECT.

LANDSCAPE INSTALLATION AND PHASING:
COORDINATE THE LANDSCAPING AND PLANTING INSTALLATION WITH OTHER CONTRACTORS WORKING ON SITE.

NO PLANTINGS SHALL BE INSTALLED UNTIL GRADING AND CONSTRUCTION HAS BEEN COMPLETED IN THE PLANTING AREAS.

PLANT MATERIALS:
ALL PLANT MATERIAL SHALL COMPLY WITH THE LATEST EDITION OF THE NURSERY STOCK STANDARDS AS PUBLISHED BY THE AMERICAN NURSERY AND LANDSCAPE ASSOCIATION (ANLA).

PLANTS SHALL NOT BE STOCKPILED ON SITE ANY LONGER THAN NECESSARY AND SHALL HAVE ADEQUATE WATERING AT ALL TIMES PRIOR TO PLANTING. PLANTS THAT SHOW OBVIOUS SIGNS OF DISTRESS FROM HEAT, OR LACK OF WATER, SHALL NOT BE INSTALLED. ROOT BALLS FOR ALL TREES SHALL BE COVERED WITH MULCH WHILE AWAITING PLANTING.

UNLESS NOTED OTHERWISE, DECIDUOUS SHRUBS SHALL HAVE AT LEAST 5 CANES AT THE SPECIFIED SHRUB HEIGHT. ORNAMENTAL TREES SHALL HAVE NO 'V' CROTCHES AND SHALL BEGIN BRANCHING NO LOWER THAN 3' ABOVE THE ROOT FLARE. STREET AND BOULEVARD TREES SHALL BEGIN BRANCHING NO LOWER THAN 6' ABOVE THE ROOT FLARE.

ANY CONIFEROUS TREE PREVIOUSLY PRUNED FOR CHRISTMAS TREE SALES SHALL NOT BE USED. ALL CONIFEROUS TREES SHALL HAVE A FULL, NATURAL FORM CONSISTENT WITH THE SPECIES.

THE LANDSCAPE PLAN TAKES PRECEDENCE OVER THE PLANT SCHEDULE IF ANY DISCREPANCIES IN QUANTITIES EXIST. SPECIFICATIONS TAKE PRECEDENCE OVER NOTES.

ALL PROPOSED PLANTS SHALL BE LOCATED AND STAKED AS SHOWN ON PLAN. LANDSCAPE ARCHITECT MUST APPROVE ALL STAKING PRIOR TO ANY DIGGING.

NO PLANT MATERIAL SUBSTITUTIONS WILL BE ACCEPTED UNLESS APPROVAL IS REQUESTED OF THE LANDSCAPE ARCHITECT PRIOR TO THE SUBMISSION OF A BID AND/OR QUOTATION.

ADJUSTMENTS IN LOCATION OF PROPOSED PLANT MATERIALS ARE OCCASIONALLY NEEDED IN THE FIELD. SHOULD AN ADJUSTMENT BE REQUIRED, THE LANDSCAPE ARCHITECT MUST BE NOTIFIED IN ADVANCE TO DISCUSS AN ACCEPTABLE MODIFICATION..

ALL PLANT MATERIALS SHALL BE FERTILIZED UPON INSTALLATION WITH DRIED BONE MEAL, OTHER APPROVED FERTILIZER MIXED IN WITH THE PLANTING SOIL PER THE MANUFACTURER'S INSTRUCTIONS OR MAY BE TREATED FOR SUMMER AND FALL INSTALLATION WITH AN APPLICATION OF GRANULAR 0-20-20 OF 12 OZ PER 2.5" CALIPER PER TREE AND 6 OZ PER SHRUB WITH AN ADDITIONAL APPLICATION OF 10-10-10 THE FOLLOWING SPRING IN THE TREE SAUCER.

ALL PLANTING AREAS RECEIVING GROUND COVER, PERENNIALS, ANNUALS, AND/OR VINES SHALL RECEIVE A MINIMUM OF 8" DEPTH OF PLANTING SOIL CONSISTING OF AT LEAST 45 PARTS TOPSOIL, 45 PARTS PEA/COMPOST AND 10 PARTS SAND.

ALL PLANTS SHALL BE INSTALLED PER THE PLANTING DETAILS.

WRAPPING MATERIAL SHALL BE CORRUGATED PVC PIPING 1" GREATER IN CALIPER THAN THE TREE BEING PROTECTED OR QUALITY, HEAVY, WATERPROOF CREPE PAPER MANUFACTURED FOR TTHEIR PURPOSE. WRAP ALL DECIDUOUS TREES PLANTED IN THE FALL PRIOR TO 12-1 AND REMOVE ALL WRAPPING AFTER 5-1.

IF THE LANDSCAPE CONTRACTOR IS CONCERNED OR PERCEIVES ANY DEFICIENCIES IN THE PLANT SELECTIONS, SOIL CONDITIONS OR ANY OTHER SITE CONDITION WHICH MIGHT NEGATIVELY AFFECT PLANT ESTABLISHMENT, SURVIVAL OR GUARANTEE, HE MUST BRING THESE DEFICIENCIES TO THE ATTENTION OF THE LANDSCAPE ARCHITECT PRIOR TO PROCUREMENT AND/OR INSTALLATION.

EDGING AND MAINTENANCE STRIPS:
BLACK POWDER COATED STEEL EDGER TO BE USED TO CONTAIN SHRUBS, PERENNIALS, AND ANNUALS WHERE BED MEETS SOD/SEED UNLESS NOTED OTHERWISE.

MAINTENANCE STRIPS SHALL HAVE EDGER AND MULCH AS SPECIFIED OR AS INDICATED ON DRAWINGS.

MULCHING:
ROCK MULCH OR COBBLE SHALL BE CLEAN AND FREE OF ANY SIGNIFICANT DIRT, SOIL, OR ORGANIC MATTER THAT WILL PROMOTE WEED GROWTH. HIGH QUALITY GEOTEXTILE FABRIC, WITH EDGES OVERLAPPED AT LEAST 12", SHALL BE PLACED UNDER ALL ROCK MULCH.

ALL SHRUB BED MASSES SHALL RECEIVE 3" COMPACTED DEPTH LAYER OF BROWN SHREDDED WOOD MULCH WITH A UNIFORM TREATMENT OF PRE-EMERGENT HERBICIDE (PREEN OR EQUAL) APPLIED PRIOR TO MULCHING.

ALL PERENNIAL PLANTING BEDS SHALL RECEIVE 3" COMPACTED DEPTH LAYER OF BROWN SHREDDED WOOD MULCH WITH A UNIFORM TREATMENT OF PRE-EMERGENT HERBICIDE (PREEN OR EQUAL) APPLIED PRIOR TO MULCHING.

ALL TREES SHALL HAVE A MULCH RING (MINIMUM 48" DIAMETER) OF 4" DEEP SHREDDED HARDWOOD MULCH WITH NONE IN DIRECT CONTACT WITH TREE TRUNK.

SPREAD GRANULAR PRE EMERGENT HERBICIDE (PREEN OR EQUAL) PER MANUFACTURER'S RECOMMENDED RATES UNDER ALL MULCHED AREAS INCLUDING TREE MULCH RINGS.

IRRIGATION:
VERIFY EXISTING/PROPOSED IRRIGATION SYSTEM LAYOUT AND CONFIRM LIMITS OF IRRIGATION PRIOR TO SUPPLYING SHOP DRAWINGS.

UNLESS SPECIFICALLY NOTED OTHERWISE, THE LANDSCAPE CONTRACTOR SHALL BE RESPONSIBLE FOR PROVIDING AN IRRIGATION LAYOUT PLAN AND SHOP DRAWING AS A PART OF THE SCOPE OF WORK WHEN BIDDING. THE IRRIGATION SHOP DRAWINGS SHALL BE REVIEWED BY THE LANDSCAPE ARCHITECT PRIOR TO ORDERING MATERIALS OR INSTALLATION.

THE LANDSCAPE CONTRACTOR SHALL INSURE THAT ALL SODDED/SEEDED AND PLANTED AREAS ARE IRRIGATED PROPERLY, INCLUDING THOSE AREAS DIRECTLY AROUND AND ABUTTING BUILDING FOUNDATION.

TURF OR OTHER SEEDED AREAS SHALL BE ON DIFFERENT ZONES THAN PLANTING BEDS IN ORDER TO CONTROL WATER FLOW TO DIFFERING PLANT SPECIES.

IRRIGATION TRENCHES SHALL BE ADEQUATELY COMPACTED TO AVOID SETTLEMENT IN THE FUTURE.

THE LANDSCAPE CONTRACTOR SHALL PROVIDE THE OWNER WITH A WATERING/LAWN IRRIGATION SCHEDULE APPROPRIATE TO THE PROJECT SITE CONDITIONS AND TO PLANT MATERIAL GROWTH REQUIREMENTS.

SEEDING AND SODDING:
SEED ALL AREAS DISTURBED DUE TO GRADING OTHER THAN THOSE AREAS NOTED TO RECEIVE SOD. SEED SHALL BE INSTALLED AND MULCHED PER MNDOT SPECS UNLESS OTHERWISE NOTED.

ALL SEEDED AREAS WITH SLOPES STEEPER THAN 4:1 SHALL HAVE STRAW MAT, OR OTHER SUITABLE EROSION CONTROL METHODS, IN PLACE IMMEDIATELY AFTER SEEDING.

WHERE SOD OR SEED ABUTS A PAVED SURFACE, FINISHED GRADE SHALL BE HELD 1" BELOW SURFACE ELEVATION OF TRAIL, SLAB, CURB, ETC.

SOD SHALL BE LAID PARALLEL TO THE CONTOURS AND SHALL HAVE STAGGERED JOINTS. SOD MUST BE STAKED WITH WOOD LATH OR METAL STAKES ON SLOPES STEEPER THAN 3:1 OR IN DRAINAGE SWALES.

CALENDAR OR CLIMATIC RESTRICTIONS:
THE PREFERRED SODDING WINDOW IS FROM AUGUST 15th - OCTOBER 15th. HOWEVER, SOD MAY BE INSTALLED AT ANY TIME PROVIDED ADEQUATE IRRIGATION COVERAGE IS AVAILABLE. IF NO IRRIGATION IS AVAILABLE, THE CONTRACTOR IS RESPONSIBLE FOR SUPPLEMENTAL WATERING AS NEEDED FOR SOD ESTABLISHMENT.
THE PREFERRED FALL SEEDING WINDOW, FOR SITES WITHOUT IRRIGATION, IS FROM AUGUST 15th - SEPTEMBER 15th.

DORMANT SEEDING MAY OCCUR AFTER SOIL TEMPERATURES ARE CONSISTENTLY BELOW 45 DEGREES AND SHOULD GENERALLY NOT OCCUR PRIOR TO NOVEMBER 1st.

LANDSCAPE PLANTING SHOULD GENERALLY OCCUR FROM MAY 1st - JUNE 15th OR FROM SEPTEMBER 1st - OCTOBER 15th. PLANTING OUTSIDE THESE DATES IS NOT RECOMMENDED, BUT CAN OCCUR WITH PROPER CARE OF NURSERY STOCK ON SITE AND WITH AMPLE WATERING.

PLANTING SHALL NOT OCCUR IF TEMPERATURES ARE HIGHER THAN 85 F. DEGREES, OR IF WINDS EXCEED 15 MPH DURING PLANTING OPERATIONS.

PROTECT ALL EXISTING OAKS ON SITE SCHEDULED TO REMAIN. IF EXISTING OAKS ARE DAMAGED IN ANY MANOR, ABOVE OR BELOW GROUND IN THE ROOT SYSTEM, AN ASPHALTIC TREE PRUNING PAINT SHOULD BE APPLIED IMMEDIATELY AFTER WOUNDING. OAKS ARE NOT TO BE PRUNED, REMOVED OR TRANSPLANTED BETWEEN APRIL 15th AND JULY 1st.

OWNER ACCEPTANCE AND WARRANTY REQUIREMENTS
THE CONTRACTOR SHALL SUBMIT A WRITTEN REQUEST FOR OWNER ACCEPTANCE INSPECTION OF ALL LANDSCAPE AND SITE IMPROVEMENTS.

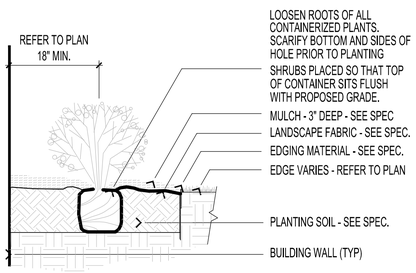
THE CONTRACTOR IS RESPONSIBLE FOR ON-GOING MAINTENANCE OF ALL NEWLY INSTALLED MATERIALS UNTIL TIME OF OWNER ACCEPTANCE. ANY ACTS OF VANDALISM OR DAMAGE WHICH MAY OCCUR PRIOR TO OWNER ACCEPTANCE SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR.

THE CONTRACTOR SHALL PROVIDE THE OWNER WITH A MAINTENANCE PROGRAM INCLUDING, BUT NOT NECESSARILY LIMITED TO, PRUNING, FERTILIZATION AND DISEASE/PEST CONTROL.

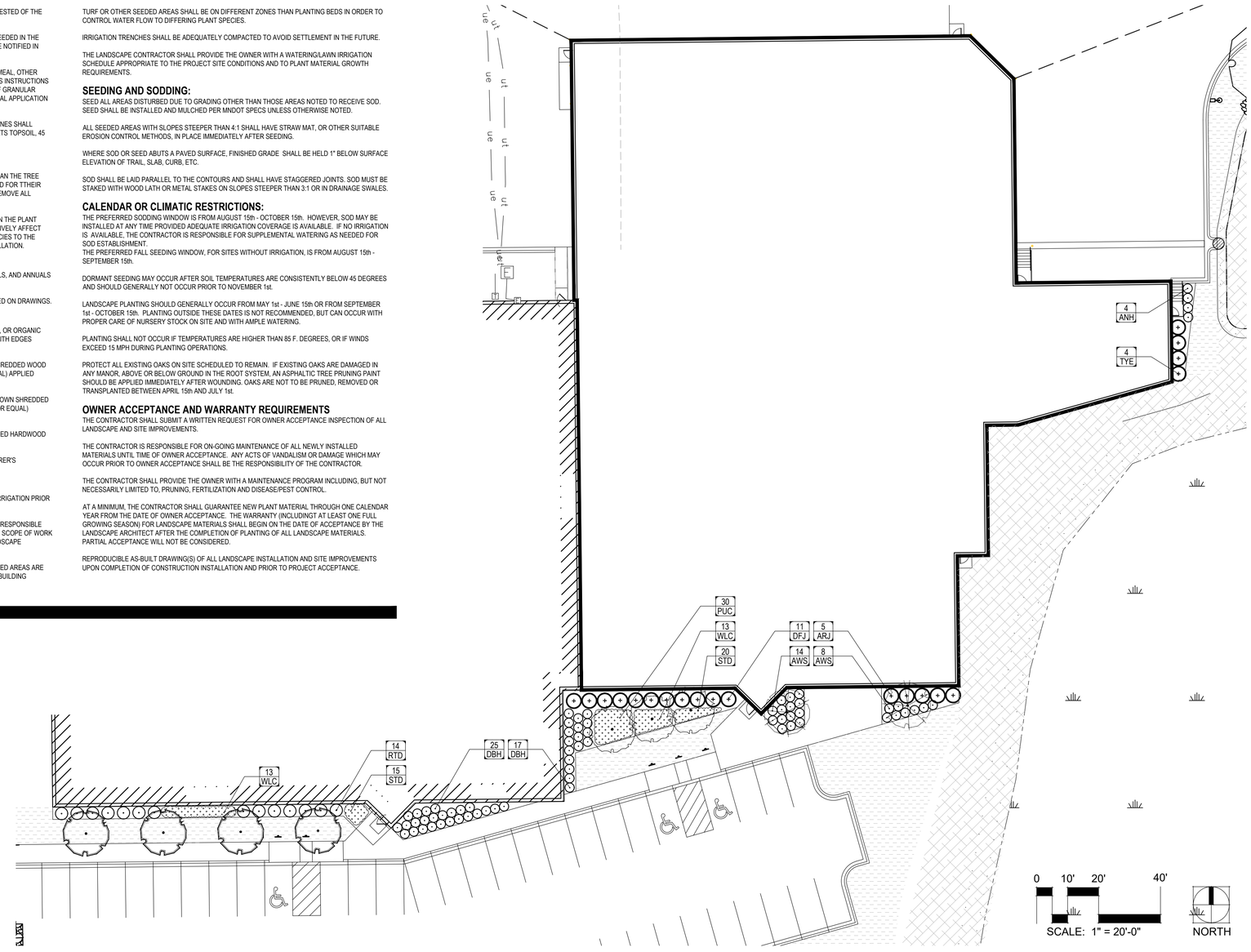
AT A MINIMUM, THE CONTRACTOR SHALL GUARANTEE NEW PLANT MATERIAL THROUGH ONE CALENDAR YEAR FROM THE DATE OF OWNER ACCEPTANCE. THE WARRANTY (INCLUDINGT AT LEAST ONE FULL GROWING SEASON) FOR LANDSCAPE MATERIALS SHALL BEGIN ON THE DATE OF ACCEPTANCE BY THE LANDSCAPE ARCHITECT AFTER THE COMPLETION OF PLANTING OF ALL LANDSCAPE MATERIALS. PARTIAL ACCEPTANCE WILL NOT BE CONSIDERED.

REPRODUCIBLE AS-BUILT DRAWING(S) OF ALL LANDSCAPE INSTALLATION AND SITE IMPROVEMENTS UPON COMPLETION OF CONSTRUCTION INSTALLATION AND PRIOR TO PROJECT ACCEPTANCE.

PLANTING NOTES:



1 L1-2 SHRUB PLANTING DETAIL
SCALE: 3/4" = 1'-0"



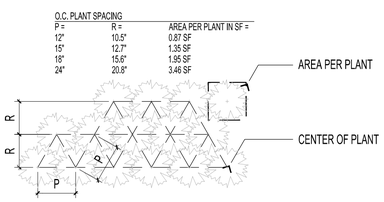
SHRUB & PERENNIAL PLANTING PLAN:

SYM	QTY	COMMON NAME	SCIENTIFIC NAME	SIZE	CONT	COMMENTS
DECIDUOUS SHRUBS						
ANH	4	ANNABELLE HYDRANGEA	Hydrangea arborescens 'Annabelle'	24" HGT	POT	4' O.C.
AWS	22	ANTHONY WATERER SPIREA	Spiraea x bumalda 'Anthony Waterer'	24" HGT	POT	4' O.C.
DBH	42	DWARF BUSH HONEYSUCKLE	Diervilla lonicera	24" HGT	POT	4' O.C.
MKL	-	MISS KIM LILAC	Syringa patula 'Miss Kim'	24" HGT	POT	5' O.C.
RTD	14	RED TWIGGED DOGWOOD	Cornus sericea 'Bailadeline'	24" HGT	POT	4' O.C.
CONIFEROUS SHRUBS						
ARJ	5	ARCADIA JUNIPER	Juniperus sabina 'Arcadia'	3 GAL	POT	5' O.C.
DFJ	11	DAUB'S FROSTED JUNIPER	Juniperus chinensis 'Daub's Frosted'	3 GAL	POT	5' O.C.
TYE	4	TAUNTON YEW	Taunton x media 'Taunton'	3 GAL	POT	5' O.C.
PERENNIALS AND GRASSES						
AJS	-	AUTUMN JOY SEDUM	Sedum x 'Autumn Joy'	1 GAL	POT	24" O.C.
BES	-	BLACK EYED SUSAN	Rudbeckia goldsturm	1 GAL	POT	24" O.C.
HAM	-	HOSTA - VARIEGATED	Hosta x 'Alba Marginata'	1 GAL	POT	24" O.C.
HGS	-	HOSTA - GOLD STANDARD	Hosta x 'Gold Standard'	1 GAL	POT	24" O.C.
HSP	-	HOSTA - SUN POWER	Hosta x 'Sun Power"	1 GAL	POT	30" O.C.
KFG	-	KARL FOERSTER GRASS	Calamagrostis x acutiflora 'Karl Foerster'	2 GAL	POT	24" O.C.
PUC	30	PURPLE CONEFLOWER	Echinacea purpurea	1 GAL	POT	24" O.C.
STD	35	STELLA d' ORO DAYLILY	Hemerocallis x 'Stella d' Oro'	1 GAL	POT	18" O.C.
WLC	26	WALKER'S LOW CATMINT	Nepeta faassenii 'Walker's Low'	1 GAL	POT	30" O.C.

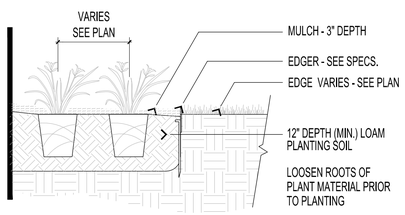
PLANTING SCHEDULE (THIS PAGE ONLY):

GRAPHIC	MATERIAL	SPECIFICATION	NOTES
	ROCK MULCH	1.5" DIAMETER CRUSHED GRANITE ROCK MULCH OVER FILTER FABRIC	3" DEPTH
	WETLAND SEED	MNDOT WETLAND SEED MIXTURE #33-261	35 LBS/AC
	SOD	BLUEGRASS PEAT SOD ON AT LEAST 6" TOPSOIL	N/A

GROUNDCOVER SCHEDULE:



2 L1-2 PERENNIAL SPACING GUIDELINES
SCALE: 3/4" = 1'-0"



3 L1-2 PERENNIAL PLANTING
SCALE: 3/4" = 1'-0"

PLANTING DETAILS:

Inside Outside Architecture Inc.

14165 James Road - Suite 200A
Rogers, MN 55374

Phone: 612-237-8355
www.insideoutsidearchitecture.com

Project Name:
CROWN EXTRUSIONS

Chaska, Minnesota

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I hereby certify that this plan was prepared by me or under my direct supervision and that I am a Registered Landscape Architect under the laws of the State of Minnesota.

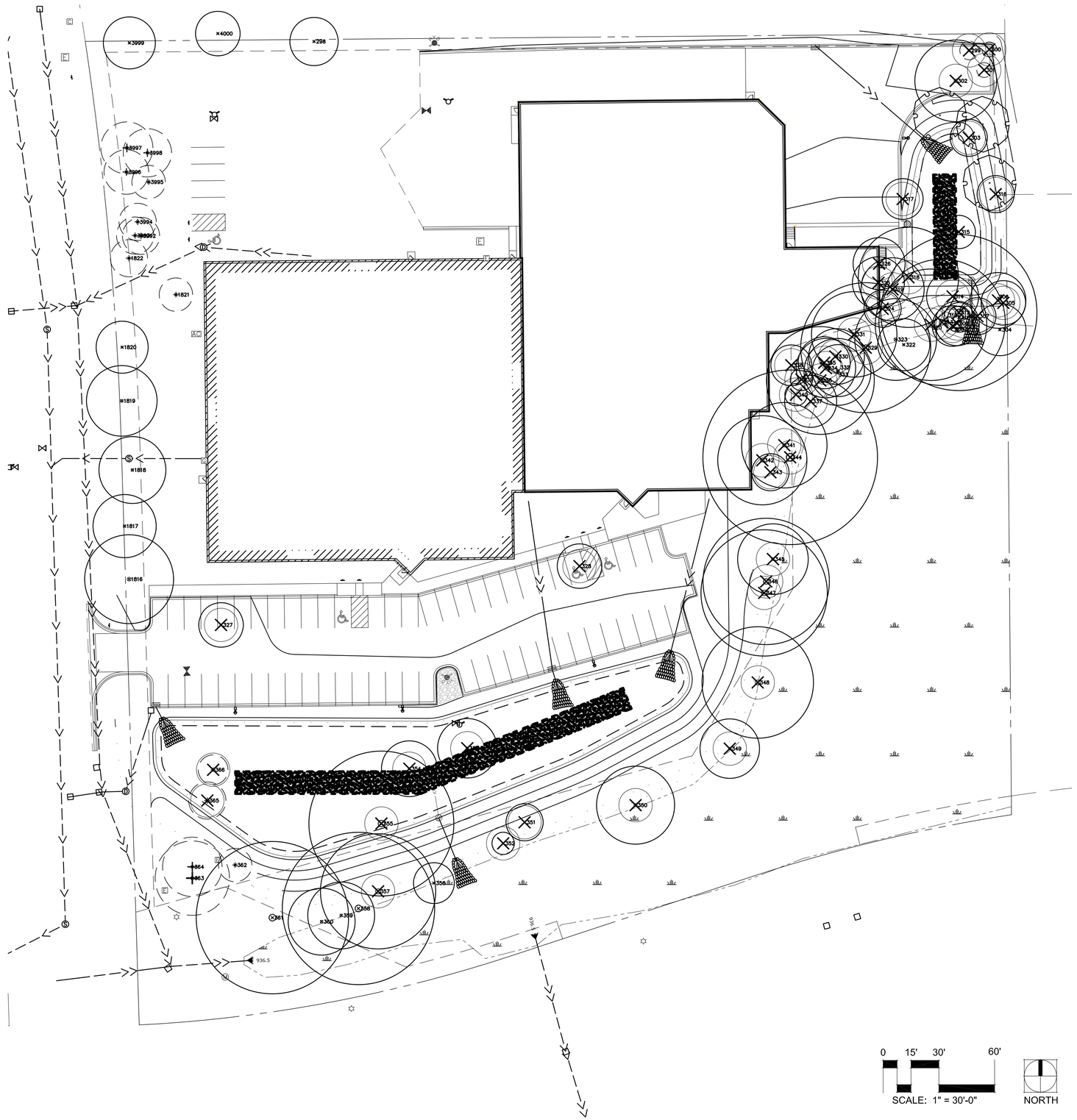
PRELIMINARY DRAWINGS
NOT FOR CONSTRUCTION

Name: Paul Kangas
Registration #: 26017
Signature:

Project #:	23-005
Date:	5-2-2023
Revision:	6-6-2023
	--
Drawn By:	PK
Checked By:	PK

Sheet Title:
SHRUB & PERENNIAL PLANTING PLAN

Sheet Number:
L1-2



TREE INVENTORY AND STATUS:

TREE REMOVAL PLAN:

Inside Outside Architecture Inc.

14165 James Road - Suite 200A
Rogers, MN 55374

Phone: 612-237-8355
www.insideoutsidearchitecture.com

Project Name:

CROWN EXTRUSIONS

Chaska, Minnesota

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PRELIMINARY DRAWINGS NOT FOR CONSTRUCTION

Name: Paul Kangas

Registration #: 26017

Signature:

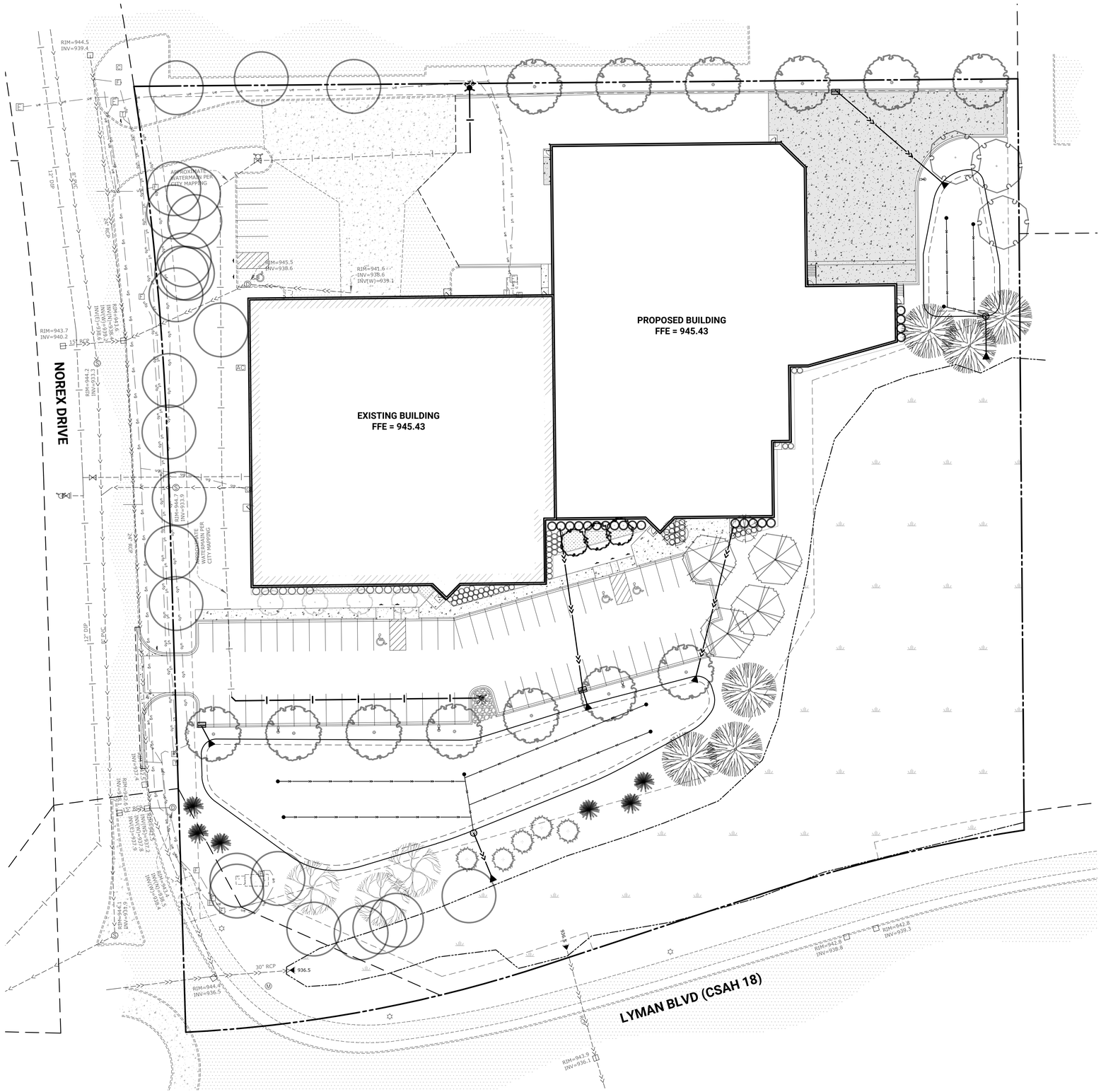
Project #:	23-005
Date:	5-2-2023
Revision:	6-6-2023
	--
Drawn By:	PK
Checked By:	PK

Sheet Title:

TREE REMOVAL PLAN

Sheet Number:

L1-3



LEGEND

EXISTING	PROPOSED	
		PROPERTY LINE
		EASEMENT LINE
		BITUMINOUS PAVEMENT
		CONCRETE WALK/STOOP
		CONCRETE PAVEMENT
		CURB LINE
		STORM SEWER
		SANITARY SEWER
		WATER MAIN
		UNDERGROUND ELECTRIC
		UNDERGROUND GAS
		UNDERGROUND FIBER OPTIC
		UNDERGROUND TELEPHONE
SEE SURVEY		STORM CATCH BASIN
SEE SURVEY		STORM MANHOLE
SEE SURVEY		STORM FLARED END SECTION
SEE SURVEY		HYDRANT
SEE SURVEY		GATE VALVE
SEE SURVEY		LIGHT POLE
SEE SURVEY		OTHER SYMBOLS
		WETLAND

N

0 15 30 60

< SCALE IN FEET >

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I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

NAME: JOSEPH T RADACH PE

SIGNATURE:

DATE: 05/02/23 LIC #: 45889

REVISIONS | ISSUE DATE: 05/02/23 | BY: JTR

1.
2.
3.
4.
5.
6.
7.

OWNER

CROWN EXTRUSIONS, INC.
4035 Norex Drive
Chaska, MN 55318

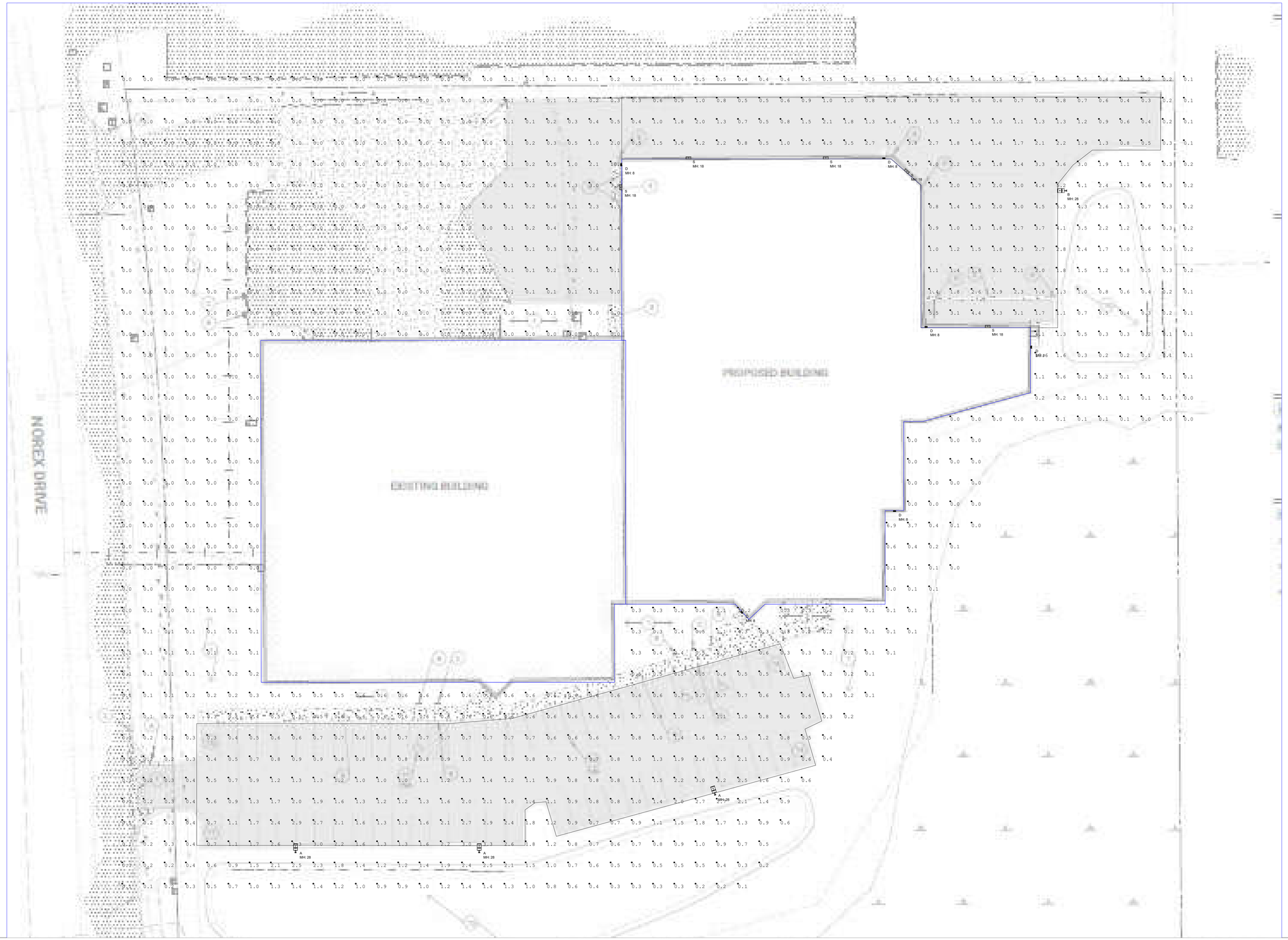
SITE / UTILITY / LANDSCAPE OVERLAY PLAN

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive
Chaska, Minnesota

SHEET NUMBER

EXHIBIT 1

05/16/23 c:\users\contour.cd\dropbox\pc\desktop\contour_jobs\230314_4035 norex drive - chaska\civil\230314_landscape overlay.dwg



Scale: 1 inch= 22 Ft.

The Lighting Analysis, estimate, Energy Analysis and/or Visual Simulation ("Lighting Design) provided by ROUZER GROUP ("ROUZER") is intended to be a guide to assist in the proper application of lighting based upon design parameters and information supplied by others. Lighting Design results may vary from the actual results because ROUZER does not control the lighting equipment installation or the actual conditions that affect lighting performance. Lighting Design results have not been field verified by ROUZER and therefore actual measured results may vary from those shown in the Lighting Design. Lighting Design may be based on photometric data that is field verified to reduce variation. ROUZER makes warranties, either implied or stated with regard to actual lighting levels only to the extent that such levels are based on field verified photometric data. ROUZER makes no warranties, either implied or stated, nor expresses the appropriateness, completeness or reliability of the Lighting Design for any purpose. The Lighting Design is intended to be used by persons who have specifically stated on drawings created and submitted by ROUZER. The Lighting Design is intended to be used by persons who are knowledgeable in the lighting industry and for a project's construction documentation package.

Scale: as noted

Date:6/26/2023

Filename: Crown Extrusions3.AGI

Drawn By: Eric Nephew

Job Name:
Crown Extrusions III
Lighting Layout
Version A

Prepared For: EPS

ROUZER GROUP

Filename: C:\Users\Eric\Rouzer Group\Rouzer Inside - Rouzer Inside Documents\RAB\Rouzer Layouts\Erics AGI\Crown Extrusions3.AGI

Calculation Summary											
Label	**CalcType**	**Units**	**Avg**	**Max**	**Min**	**Avg/Min**	**Max/Min**	**Description**	**PtSpcLr**	**PtSpcTb**	**Meter Type**
CalcPts_1	Illuminance	Fc	0.68	10.6	0.0	N.A.	N.A.	Readings taken at 0'-0" AFG	10	10	Horizontal
Main Parking Area	Illuminance	Fc	1.19	3.3	0.3	3.97	11.00				
Upper Area	Illuminance	Fc	1.88	5.9	0.3	6.27	19.67				

Luminaire Schedule												
Symbol	**Qty**	**Tag**	**Label**	**Arrangement**	**Lum. Lumens**	**Arr. Lum. Lumens**	**LLF**	**Description**	**Lum. Watts**	**Arr. Watts**	**Total Watts**	**Filename**
	3	A	A17-4T100	SINGLE	13696	13696	1.000	A17-4T100	97.56	97.56	292.68	a17-4t100.ies
	1	B	A17-4T150	SINGLE	21117	21117	1.000	A17-4T150	149.17	149.17	149.17	a17-4t150.ies
	6	D	SLIM17FA15ADJ	SINGLE	1761	1761	1.000	SLIM17FA15ADJ_5K	14.21	14.21	85.26	SLIM17FA15ADJ_5K.ies
	5	S	SLIM17FAFC40	SINGLE	4595	4595	1.000	SLIM17FAFC40_5K	38.15	38.15	190.75	SLIM17FAFC40_5K.ies

Expanded Luminaire Location Summary						
LumNo	**Tag**	**X**	**Y**	**MTG HT**	**Orient**	**Tilt**
1	A	135.97	198.52	28	90	10
2	A	222.47	198.52	28	90	10
3	A	332.858	225.583	28	107.604	10
4	B	496.69	507.64	28	180	0
5	D	289.27	519.81	8	180	0
6	D	413.03	522.94	8	90	0
7	D	432.91	443.58	8	90	0
8	D	482.5	433.99	8	0	0
9	D	418.055	356.77	8	270	0
10	D	346.075	309.09	8	221.798	0
11	S	289.1	509.24	18	180	0
12	S	385.7	523.05	18	90	0
13	S	321.04	523.05	18	90	0
14	S	423.86	516.775	18	46.918	0
15	S	461.96	443.75	18	90	0
Total Quantity: 15						

******LAYOUT AND BOM ARE SUBJECT TO APPROVAL******

NOTES:
* The light loss factor (LLF) is a product of many variables, only lamp lumen depreciation (LLD) has been applied to the calculated results unless otherwise noted. The LLD is the result (quotient) of mean lumens / initial lumens per lamp manufacturers' specifications.

* Illumination values shown (in footcandles) are the predicted results for planes of calculation either to the plane of calculation.

* The calculated results of this lighting simulation represent an anticipated prediction of system performance. Actual measured results may vary from the anticipated performance and are subject to means and methods which are beyond the control of the designer.

* Mounting height determination is job site specific, our lighting simulations assume a mounting height (insertion point of the luminaire symbol) to be taken at the top of the symbol for ceiling mounted luminaires and at the bottom of the symbol for all other luminaire mounting configurations.

* RAB Lighting Inc. luminaire and product designs are protected under U.S. and International intellectual property laws. horizontal, vertical or inclined as designated in the calculation summary. Meter orientation is normal Patents issued or pending apply.

The Lighting Analysis, estayout, Energy Analysis and/or Visual Simulation ("Lighting Design) included herein, if any, represent an anticipated prediction of lighting system performance based upon design parameters and information supplied by others. Actual results may vary from the anticipated performance and are subject to means and methods which are beyond the control of the designer. Lighting Design results have not been field verified by ROUZER and therefore actual measured results may vary from the anticipated performance. Lighting Design results may be affected by variables that could reduce or increase the anticipated performance and should be field verified to reduce variables. ROUZER makes warranties, either implied or stated with regard to actual performance of any lighting system installed in accordance with the Lighting Design. In addition, ROUZER makes warranties, either implied or stated, not represent the appropriateness, completeness or reliability of any information, opinions, advice or other content of the Lighting Design. Any reproduction of the Lighting Design in whole or in part without the express written consent of ROUZER is strictly prohibited. Any reproduction of the Lighting Design in whole or in part without the express written consent of ROUZER. The Lighting Design is in no way a substitute for a project's construction documentation package, and is not intended for construction nor as being part of a project's construction documentation package.

Scale: as noted

Date:6/26/2023

Filename: Crown Extrusions3.AGI

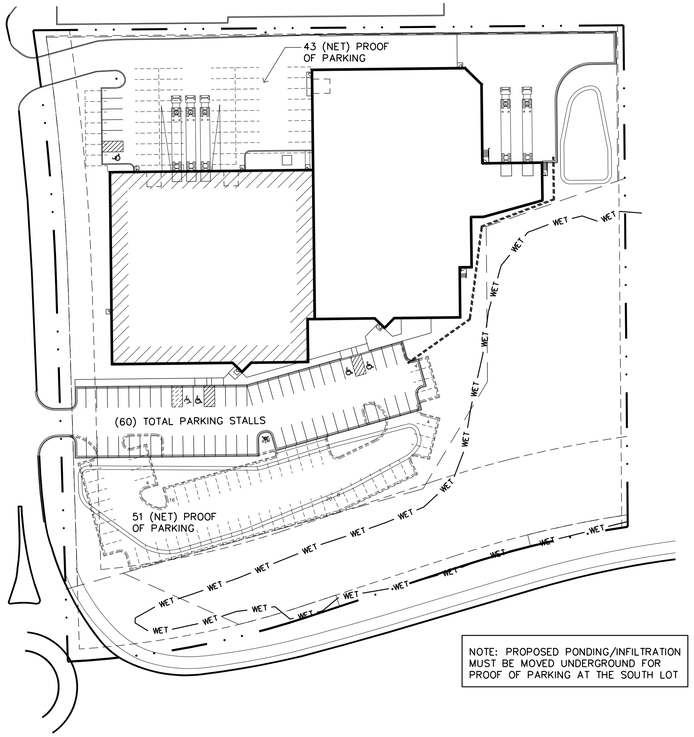
Drawn By: Eric Nephew

Job Name:
Crown Extrusions III
Lighting Layout
Version A

Prepared For: EPS

ROUZER GROUP

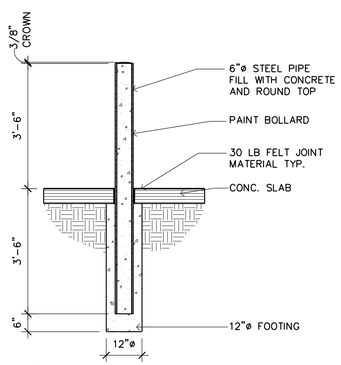
Filename: C:\Users\Eric\Rouzer Group\Rouzer Inside - Rouzer Inside Documents\RAB\Rouzer Layouts\Erics AGI\Crown Extrusions3.AGI



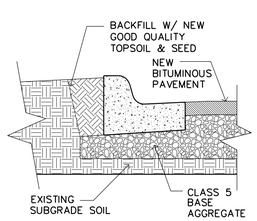
NOTE: PROPOSED PONDING/INFILTRATION MUST BE MOVED UNDERGROUND FOR PROOF OF PARKING AT THE SOUTH LOT

4 / A1 PROOF OF PARKING PLAN
SCALE: 1" = 60'-0"

NORTH



3 / A1 PROTECTIVE BOLLARD
SCALE: 1/2" = 1'-0"



2 / A1 B6-12 CONCRETE CURB
SCALE: 1/2" = 1'-0"

SITE DATA
LOT SIZE – 230,271 S.F. = 5.29 ACRES
ZONING – PID = PLANNED INDUSTRIAL DISTRICT
BUILDING – 27,604 S.F. EXISTING OFFICE/MANUFACTURING
– 30,581 S.F. PROPOSED MANUF./WAREHOUSE ADDITION
BLDG COVERAGE – 58,185/230,271 = 25.2% < 40% MAX
GREEN SPACE – 98,376/230,271 = 42.7%

PARKING ISLAND AREA CALCULATION
NORTH LOT – NORTH LOT CONTAINS LESS THAN 25 STALLS
NO PLANTING ISLANDS ARE REQUIRED

PARKING AREA – 60 STALLS X 162 S.F. = 9,720 S.F.
SOUTH LOT – 1,051/9,720 = 10.8% > 10% MIN.

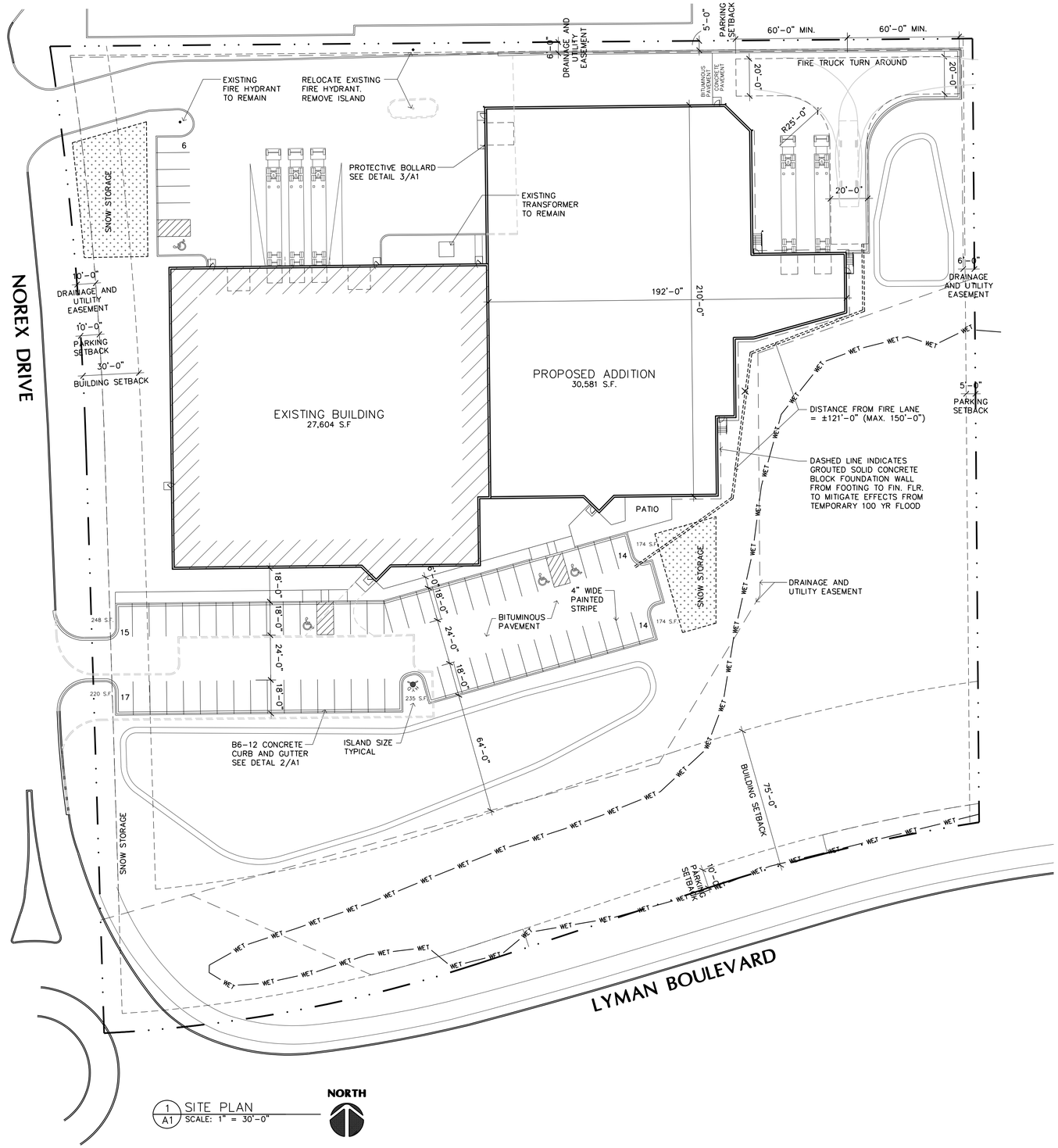
PARKING DATA
OFFICE (3,347 S.F. GROSS)
3,347 LESS 10% = 3,012 NET S.F.
3,012 S.F. @ 1/250 = 12 STALLS
MANUFACTURING (12,112 GROSS)
12,112 LESS 10% = 10,901 NET S.F.
10,901 S.F. @ 1/350 = 31 STALLS
WAREHOUSE (42,726 GROSS)
42,726 LESS 10% = 38,453 NET S.F.
38,453 S.F. @ 1/2,000 = 19 STALLS

STALLS REQUIRED = 62 STALLS
STALLS PROVIDED = 66 STALLS

PROOF OF PARKING
* PER CITY CODE, WAREHOUSE AREAS MUST PROVIDE PROOF OF PARKING AT 1/350 S.F. IN THE EVENT THE USE IS CHANGED IN THE FUTURE

OFFICE (SEE ABOVE) = 12 STALLS
MANUFACTURING (SEE ABOVE) = 31 STALLS
WAREHOUSE
42,726 LESS 10% = 38,453 NET S.F.
38,453 S.F. @ 1/350 = 110 STALLS
– 153 STALLS REQUIRED

STALLS PROVIDED = 66 STALLS
= 88 PROOF STALLS
154 STALLS PROVIDED



1 / A1 SITE PLAN
SCALE: 1" = 30'-0"

NORTH

Filename: CROWN EXTRUSIONS\CROWN EXTRUSION-A1

LAMPERT ARCHITECTS
420 Summit Avenue
St. Paul, MN 55102
Phone:763.755.1211 Fax:763.757.2849
lampert@lampert-arch.com

ARCHITECT CERTIFICATION:
I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED ARCHITECT UNDER THE LAWS OF THE STATE OF MINNESOTA.

PRELIMINARY
NOT FOR CONSTRUCTION

SIGNATURE
LEONARD LAMPERT
PRINTED NAME
13669
LICENSE NO.
6/1/23
DATE

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive, Chaska, Minnesota

Copyright 2022
Leonard Lampert Architects Inc.

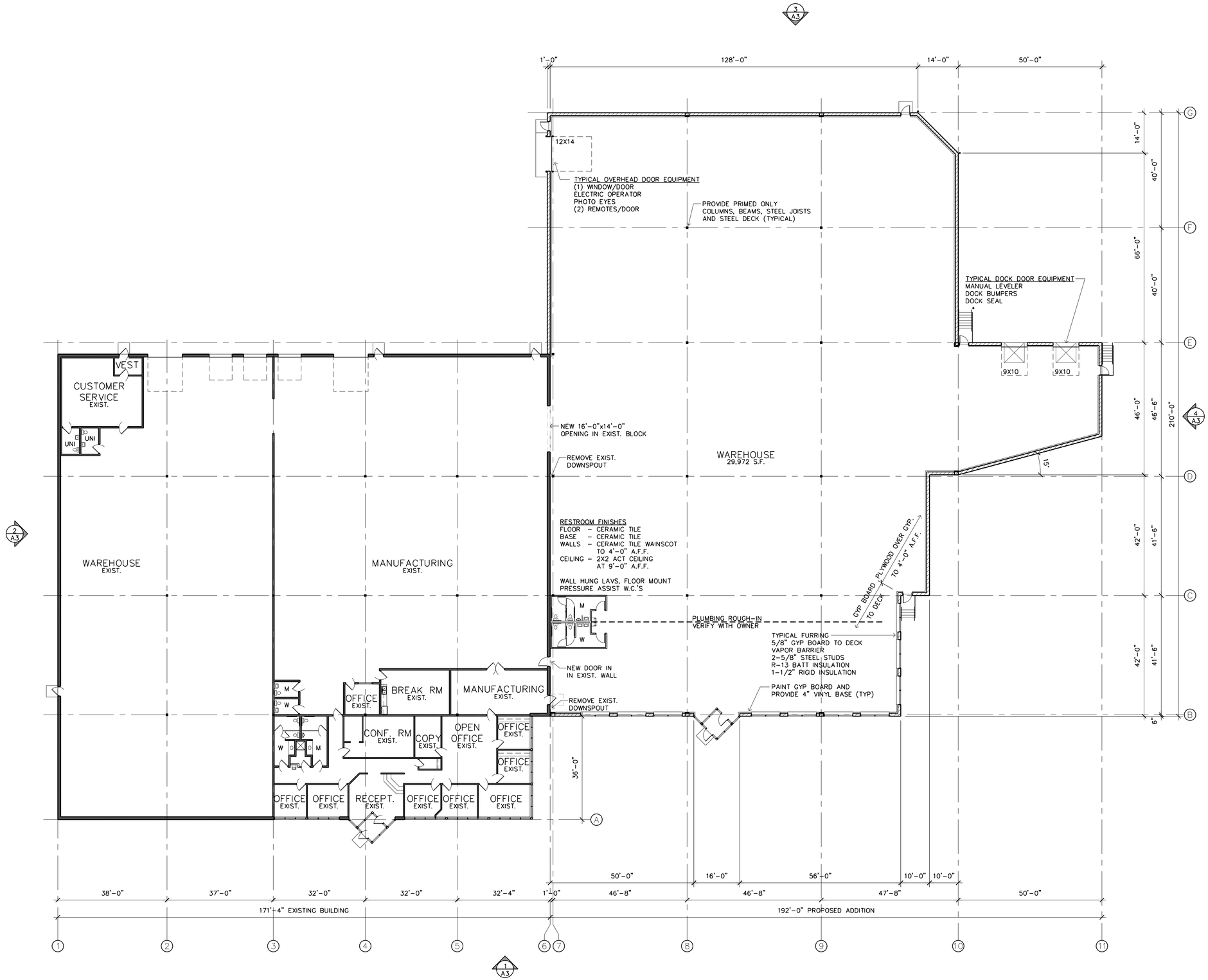
Project Designer: JAMES B
Drawn By: ALE
Checked By: LL
Revisions

4/3/23	PRELIMINARY
6/1/23	CITY SUBMITTAL

SITE PLAN

Sheet Number
A1

Project No. 220620-3



1 A2 FLOOR PLAN
SCALE: 1/16" = 1'-0"

= NEW CONSTRUCTION
= EXISTING CONDITION
= TO BE DEMOLISHED

LAMPERT ARCHITECTS
420 Summit Avenue
St. Paul, MN 55102
Phone:763.755.1211 Fax:763.757.2849
lampert@lampert-arch.com

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PRELIMINARY
NOT FOR CONSTRUCTION

SIGNATURE
LEONARD LAMPERT
PRINT NAME
13669
LICENSE NUMBER
00/00/00
DATE

PROPOSED ADDITION FOR CROWN EXTRUSIONS

4035 Norex Drive, Chaska, Minnesota

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Leonard Lampert Architects Inc.

Project Designer: JAMES B
Drawn By: ALE
Checked By: LL

Revisions

4/3/23	PRELIMINARY
5/1/23	CITY SUBMITTAL

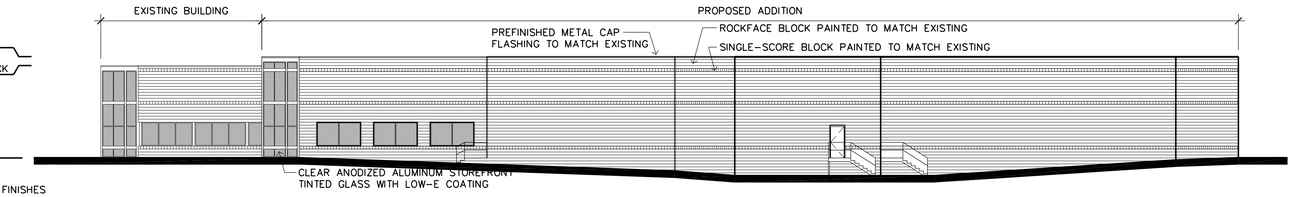
FLOOR PLAN

Sheet Number

A2

Project No. 220620-3

Filename: CROWN EXTRUSIONS\CROWN EXTRUSION-A2

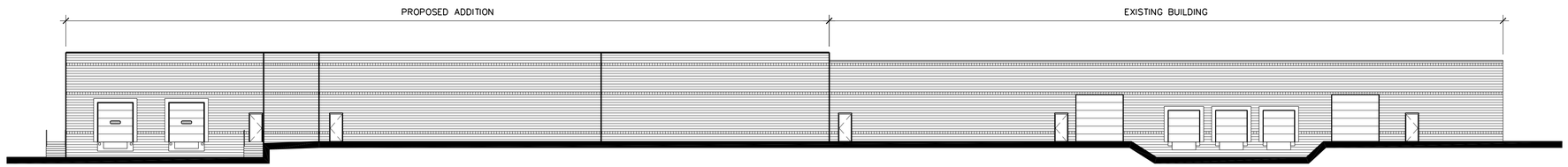


NOTE: ALL NEW FINISHES TO MATCH EXISTING

MATERIAL CALCULATIONS (6,108S.F.)

CLASS I GLASS	– 667 S.F.	=	10.9%
CLASS II ROCKFACE BLOCK	– 4,966 S.F.	=	81.3%
CLASS III SINGLE-SCORE BLOCK	– 475 S.F.	=	7.8%
TOTAL	– 6,108 S.F.	=	100.0%

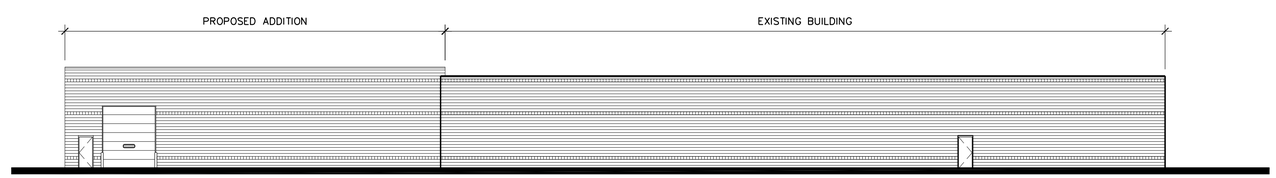
4 / A3 EAST ELEVATION
SCALE: 1/16" = 1'-0"



MATERIAL CALCULATIONS (8,271S.F.)

CLASS I GLASS	– 0 S.F.	=	0.0%
CLASS II ROCKFACE BLOCK	– 7,545 S.F.	=	91.2%
CLASS III SINGLE-SCORE BLOCK	– 726 S.F.	=	8.8%
TOTAL	– 8,271 S.F.	=	100.0%

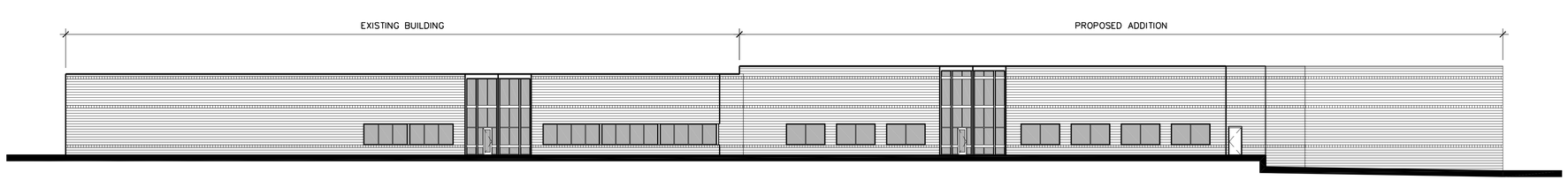
3 / A3 NORTH ELEVATION
SCALE: 1/16" = 1'-0"



MATERIAL CALCULATIONS (5,254S.F.)

CLASS I GLASS	– 0 S.F.	=	0.0%
CLASS II ROCKFACE BLOCK	– 4,762 S.F.	=	90.6%
CLASS III SINGLE-SCORE BLOCK	– 492 S.F.	=	9.4%
TOTAL	– 5,254 S.F.	=	100.0%

2 / A3 WEST ELEVATION
SCALE: 1/16" = 1'-0"



MATERIAL CALCULATIONS (8,104S.F.)

CLASS I GLASS	– 1,448 S.F.	=	17.9%
CLASS II ROCKFACE BLOCK	– 5,996 S.F.	=	74.0%
CLASS III SINGLE-SCORE BLOCK	– 660 S.F.	=	8.1%
TOTAL	– 8,104 S.F.	=	100.0%

1 / A3 SOUTH ELEVATION
SCALE: 1/16" = 1'-0"

Filename: CROWN EXTRUSIONS\CROWN EXTRUSION-A3

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420 Summit Avenue
St. Paul, MN 55102
Phone:763.755.1211 Fax:763.757.2849
lampert@lampert-arch.com

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PRELIMINARY NOT FOR CONSTRUCTION

SIGNATURE
LEONARD LAMPERT
PRINTED NAME
13669
LICENSE NUMBER
05/01/23
DATE

PROPOSED ADDITION FOR CROWN EXTRUSIONS
4035 Norex Drive, Chaska, Minnesota

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Leonard Lampert Architects Inc.

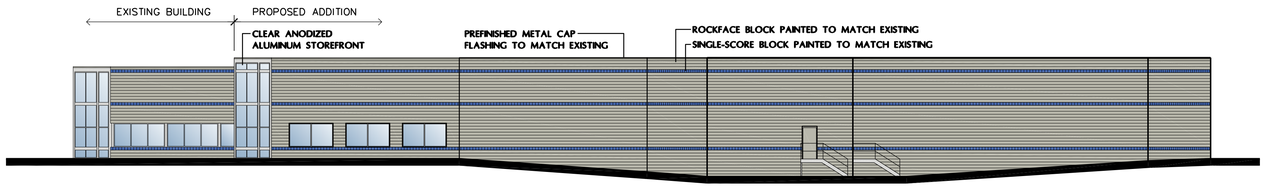
Project Designer: JAMES B
Drawn By: ALE
Checked By: LL
Revisions

4/3/23	PRELIMINARY
5/1/23	CITY SUBMITTAL

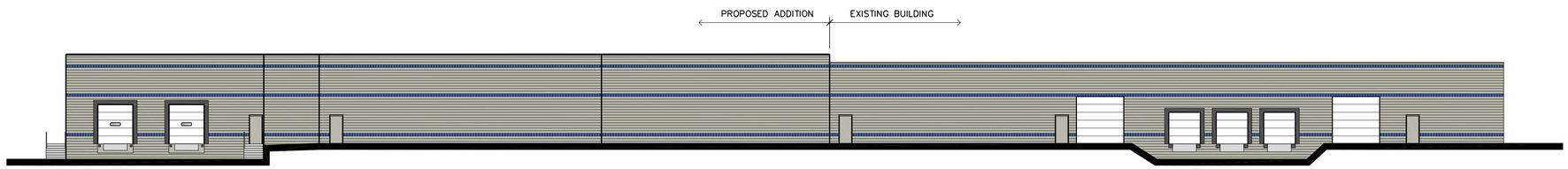
BUILDING ELEVATIONS

Sheet Number
A3

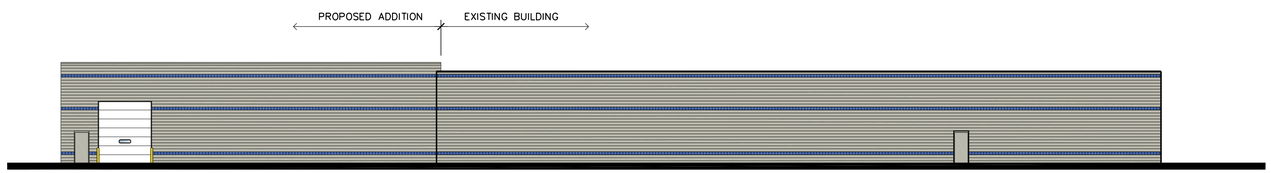
Project No. 220620-3



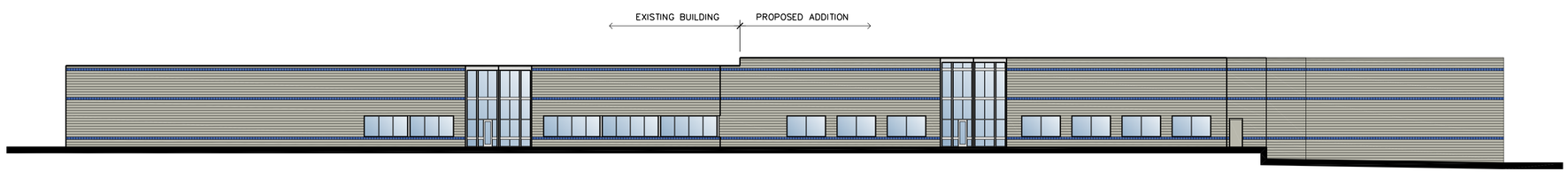
EAST ELEVATION



NORTH ELEVATION



WEST ELEVATION



SOUTH ELEVATION

CROWN EXTRUSIONS ADDITION

Chaska, Minnesota

NOTE: THIS DRAWING IS FOR ILLUSTRATIVE PURPOSES ONLY. ACTUAL COLORS NEED TO BE FIELD VERIFIED.

LAMPERT ARCHITECTS

REQUEST FOR ACTION
CHASKA CITY COUNCIL
July 17, 2023

Subject: **2022 Annual Financial Reports**

Prepared By: Noel Graczyk, Lisa Nelson

Background

City staff has completed work with the City's independent auditor on annual audits and financial reports for both the City of Chaska and the Chaska Fire Department Relief Association (CFDRA) as of and for the fiscal year ended December 31, 2022. The following enclosed reports are related to the completed audit for the City of Chaska:

City of Chaska 2022 Annual Comprehensive Financial Report (ACFR)

Included starting on page 11 is the Independent Auditor's Report. This report states that the financial statements present fairly, in all material respects, the financial position of the City as of the year ended December 31, 2022, and the results of its operations for that year. This is considered an unmodified "clean" audit opinion.

City of Chaska 2022 Special Purpose Audit Reports

Included in this report are five separate reports issued by the auditor and include additional reports required in accordance with Federal Single Audit requirements. The first report starting on page 1 is the Schedule of Expenditures of Federal Awards, included as part of the Federal Single Audit. As shown on this schedule, the City incurred over $3.7 million in expenditures funded by Federal sources in 2022.

Governmental units that receive more than $750,000 in federal funding in a fiscal year are required to have an auditor complete a Federal Single Audit. In 2022, the City incurred expenditures funded by more than one Federal Program and, due to the nature of these specific Federal Programs, the City was classified under the Federal Single Audit as a "High Risk Auditee." This classification requires additional reporting and oversight by both the City and the auditor as part of a Federal Single Audit.

The second report starting on page 2 addresses internal controls over financial reporting and compliance. This is one of two reports normally issued by the auditor each year. The auditors found no deficiencies in internal controls or material weaknesses.

The third report starting on page 4 addresses Compliance for Each Major Federal Program and is included as part of the Federal Single Audit. The auditors found that the City complied with requirements under Each Major Federal Program.

The fourth report starting on page 7 addresses compliance with Minnesota State Laws and Regulations and is the second of two reports normally issued by the auditor each year. This report found that the City complied with all material terms and conditions of applicable legal

provisions except for one Minnesota Legal Compliance finding. A response from the City in the form of Corrective Action Plans (CAP) to this finding by the auditor is attached as a separate document.

The fifth report starting on page 8 is a Federal Single Audit requirement and is the Schedule of Findings and Questioned Costs. As noted by the auditor in the previous report, the State of Minnesota compliance finding identified that one tested construction contract entered into by the City failed to obtain bid and performance bonds as part of the bidding and execution of the contract. This finding and the CAP response from the City have been shared with applicable City staff. The CAP has also been included in summary form in this report on page 9.

City of Chaska 2022 Management Report
This report is prepared by the auditor and communicates information relevant to City finances and provides general comments generated during the audit process. This report also includes Required Communications that addresses the role of the auditor. Included in this report is a fund overview of each budgeted operational fund of the City.

The following enclosed reports are related to the completed audit for the CFDRA:

CFDRA, 2022 Annual Financial Report (AFR)
The 2022 AFR for the CFDRA was prepared by Abdo Financial Services as part of professional services obtained by the CFDRA. Included in this AFR starting on page 6 is the Independent Auditor's Report. This report states that the financial statements present fairly, in all material respects, the financial position of the CFDRA as of the year ended December 31, 2022, and the results of its operations for that year. This is considered an unmodified "clean" audit opinion.

CFDRA, 2022 Special Purpose Audit Reports
Included in this report are two separate reports issued by the auditor. The first report addresses internal controls over financial reporting and legal compliance and begins on page 1. The auditors identified two material weaknesses as reportable concerning internal control procedures. The first addresses the lack of segregation of duties due to the small size of the relief accounting staff. The second addresses the lack of complete receipt documentation from fund-raising activities. These two comments, discussed on page 3 of the report, are consistent with comments from prior years.

The second report on Compliance with Minnesota State Laws and Regulations begins on page 2. This report found the CFDRA complied with all material terms and conditions of applicable legal provisions.

CFDRA, 2022 Management Letter
This report is prepared by the auditor and communicates information relevant to CFDRA finances and provides comments generated during the audit process. This report also includes Required Communications that addresses the role of the auditor.

Ms. Jackie Huegel, Principal of the audit firm Malloy, Montague, Karnowski, Radosevich & Co.,

P.A. (MMKR) will present at the Council meeting to review issued auditor's reports and findings for both the City of Chaska and the CFDRA.

Update

In accordance with Minnesota State Statutes, the City of Chaska 2022 ACFR and all associated reports issued by the auditor have been submitted to the Office of the State Auditor. Also, in compliance with State Statutes, a summary of the 2022 ACFR was published in the Chaska Herald on Thursday, July 13, 2022.

In accordance with continuing disclosure requirements related to outstanding bonded debt issued by both the City and Chaska EDA, the City of Chaska 2022 ACFR has been submitted to EMMA (Electronic Municipal Market Access), a depository of the Municipal Securities Rulemaking Board (MSRB). The 2022 ACFR will also be distributed to bond trustees, bond rating agencies, bond insurance companies, various institutions holding City of Chaska bonded debt, and other parties requesting detailed financial reports from the City.

The City of Chaska 2022 ACFR is available on the City Web Site at www.chaskamn.gov and is also available for public inspection at both Chaska City Hall and Chaska Library.

Recommendation

Adoption of the proposed motion is recommended by City staff.

CITY COUNCIL ACTION REQUESTED

Motion to accept the City of Chaska 2022 Annual Comprehensive Financial Report and associated audit reports and to also accept the Chaska Fire Department Relief Association 2022 Annual Financial Report and associated audit reports.

CITY OF CHASKA

STATE OF MINNESOTA

2022 ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF CHASKA
CARVER COUNTY, MINNESOTA

Annual Comprehensive Financial Report

For the Fiscal Year Ended
December 31, 2022

Matthew Podhradsky, City Administrator

Report Prepared by
Administrative Services Department

Noel Graczyk, Administrative Services Director

Chaska

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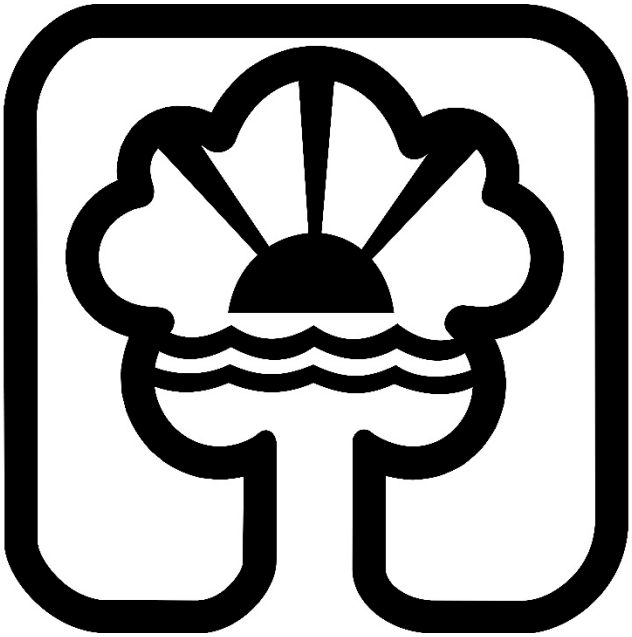


Chaska

City of Chaska

June 22, 2023

To the Citizens of the City of Chaska, Honorable Mayor and Council Members, and Mr. Matt Podhradsky, City Administrator

The Annual Comprehensive Financial Report of the City of Chaska, Minnesota, for the year ended December 31, 2022, is hereby submitted. The report was prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board and meets the requirements of the Minnesota State Auditor's Office.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by Malloy, Montague, Karnowski, Radosevich, & Co., P.A., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended December 31, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. Based upon the audit, the independent auditor concluded that there was reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended December 31, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first item in the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Chaska's MD&A can be found in the financial section of this report, immediately following the independent auditor's report.

ONE CITY HALL PLAZA / CHASKA, MN 55318-1962 / PH: (952) 448-9200 / FAX: (952) 448-9300 / www.chaskamn.gov

City Profile

The City of Chaska was founded in 1851 and incorporated on March 3, 1891. The City is located in eastern Carver County, with the Minnesota River bordering the City to the south. It encompasses 17.8 square miles and has an estimated population of 27,931. The City operates under a Statutory Plan A form of government where policymaking and legislative authorities are vested in the City Council. The City Council consists of a mayor and four council members and is responsible, among other things, for passing ordinances, adopting the budget, and appointing committees. The mayor is elected for a two-year term of office and four council members serve four-year staggered terms, with two council members elected every two years. Non-partisan elections are held on the Tuesday after the first Monday in November, of each even-numbered year.

The City Administrator is appointed by the City Council and also serves as the City Clerk. The City Administrator is responsible for carrying out policies and ordinances of the City Council and overseeing daily operations of the City. A City Attorney is retained and appointed by the Chaska City Council. The Administrative Services Director serves as City Treasurer.

The City of Chaska provides a full range of services, including police and fire protection; building inspections; construction and maintenance of highways, streets, and other infrastructure; recreational activities and cultural events; and general administrative services. The City also operates nine enterprises: electric, water, sewer, and storm water utilities, a community center, two golf courses, a turbine generator, and a curling and event center.

The City is also financially accountable for the Chaska Economic Development Authority (EDA), which is included in this report as a blended component unit. The Chaska City Council serves as the board of the EDA.

The primary focus of the City of Chaska is to enhance and maintain the high quality of life of its “shareholders”, the citizens of Chaska. Consistent with this focus, the City will strive to maintain its unique historical small-town image and sense of community while supporting well-planned, orderly growth. To achieve this focus, the City has established six ongoing core strategies:

- Enhance Chaska’s high quality of life
- Plan orderly community development
- Maintain a sense of community and small-town values
- Assure that quality basic municipal services are provided
- Maintain a commitment to excellence
- Develop and maintain partnerships

The annual budget serves as the foundation for the City of Chaska’s financial planning and control. The objectives of these budgetary controls are to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Chaska City Council. The activities of the General Fund and certain special revenue and capital project funds are included in the annual appropriated budget. Debt service budgetary control is established by bond sale resolution covenants. Project-length financial plans are adopted for capital project funds.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Expenditures for departments or divisions that exceed appropriations are not authorized unless additional revenue sources or fund balance are identified and available. Unused appropriated expenditures lapse at year-end.

The City maintains stable financial operations due to a history of conservative budgeting, maintenance of healthy reserves, and a lack of reliance on state aid.

Economic Condition and Outlook

Since 2000, the City of Chaska has seen a significant amount of population growth and expects to continue growth through 2040.

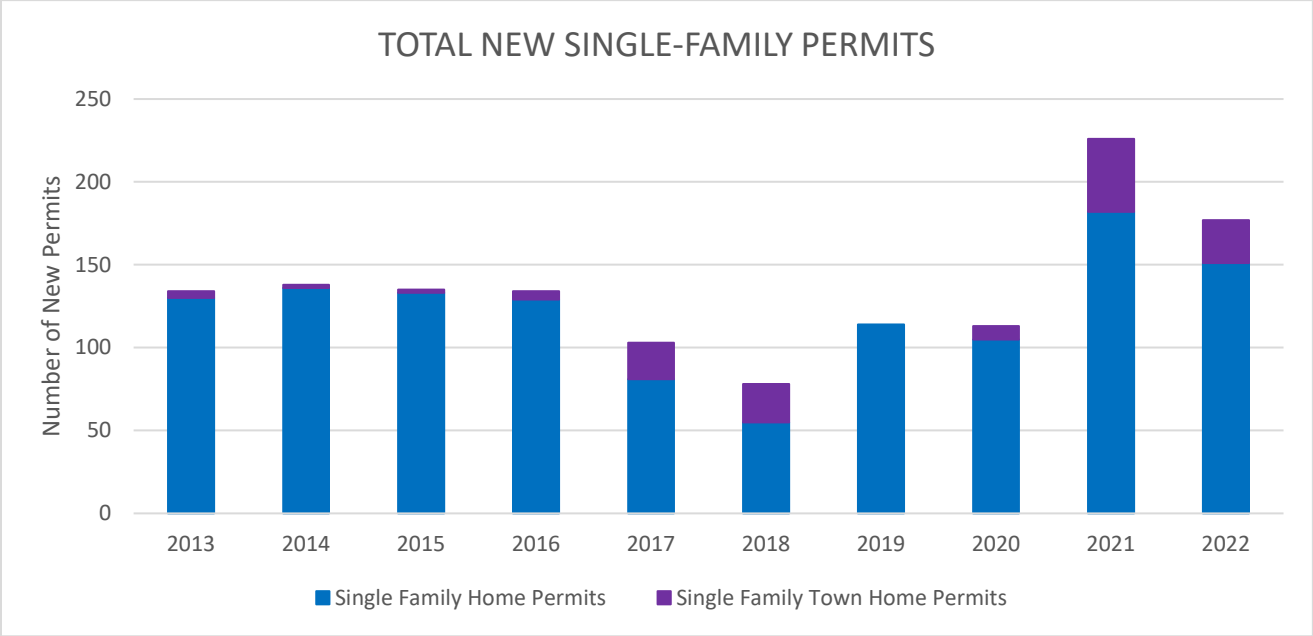
Year	***Population****	***% Increase***
2000	17,603	
2010	23,770	35.0%
2020	27,810	17.0%
2022	27,931	0.4%
2030 Projected	32,000	14.6%
2040 Projected	36,600	14.4%

**Source of Projected Population: Metropolitan Council*

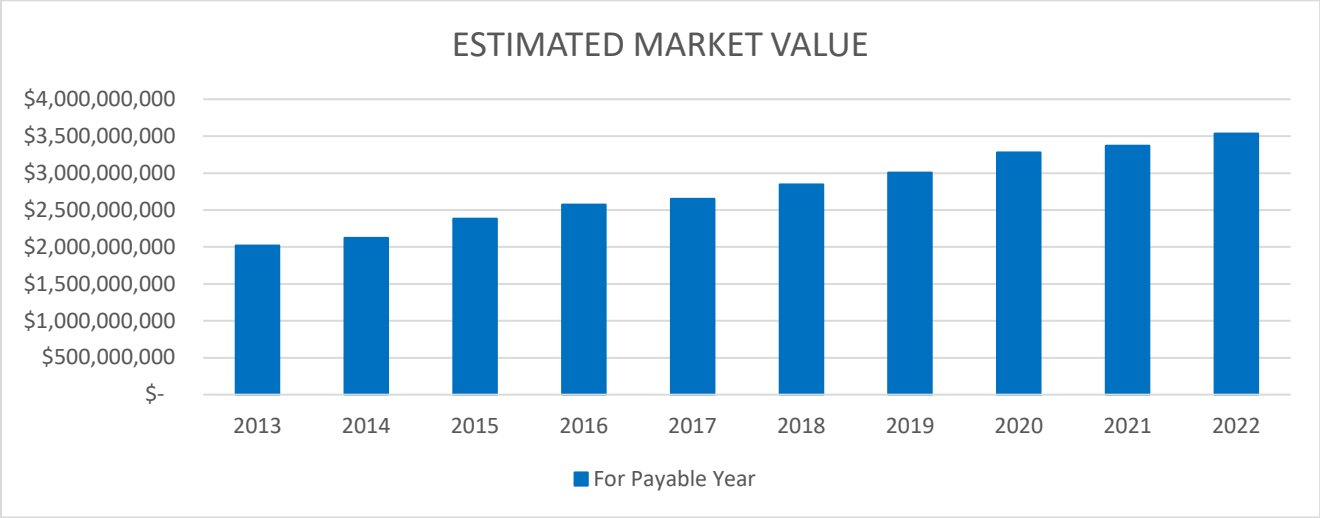
The increase in population between 2000 and 2010 is attributed to the addition of approximately 200 to 500 housing units (both single family and multifamily units) per year from 2002 through 2005, as well as the addition of a significant amount of commercial development in the community. This commercial development included both small boutique stores and large service centers such as Home Depot, Super Target and Kohl's.

Chaska saw the majority of its industrial development growth in the late 1980s and early 1990s. Nearly 8,000 jobs were created, with over 13,000 jobs in total in the community. The industrial park was near full capacity in the 1990s, with the exception of a few remaining sites. National and international companies such as Entegris, TEL-FSI, Lake Region Manufacturing, and Beckman Coulter all offer several hundred jobs at each facility. Housing and commercial development occurring after 2000 resulted directly from both a strong housing market and employment opportunities available in Chaska.

As with other communities across the country, the City saw a drop in new housing development beginning in 2007. The number of new single family permits rebounded beginning in 2012. Between 2013 and 2021 the City averaged 130 new single family permits annually. With 177 new single-family permits in 2022, the city has seen new construction continue above the 10-year average for a second consecutive year.



With the rebound in housing, market value in the City has also continued to increase.



Other development opportunities within the City include the following:

Industrial Parks

There are two existing industrial parks located within Chaska with a combined capacity of 679 acres. Currently there are over one hundred enterprises occupying the parks, the largest of which include Lake Region Manufacturing, TEL-FSI International Inc., Beckman Coulter, Bailiwick and Lifecore Biomedical. There are a few remaining sites available within the industrial park.

Southwest Chaska Corporate and Industrial Development

The City has approximately 390 acres of corporate and industrial land that has started to develop along Highway 212. There is room for 5.5 million square feet of office and industrial space which will be marketed towards

bioscience and high-tech companies. When complete, it is expected to add between $300 and $500 million of taxable market value as well as 4,000 to 6,000 quality jobs.

The first project in this new industrial area was United Health Group's 250,000 square foot data center that began operations in 2012. The second project was Stream Data's 115,000 square foot data center that completed construction in late 2014. The third project was the development of an approximately 100,000 square foot data center facility for US Bank National Association completed in 2017. The City continues to actively recruit other data centers to locate in the remaining parcels in this area.

Southwest Chaska Master Plan

Development of objectives outlined in the Southwest Chaska Master Plan began in 2017. The plan guides development and land use for an undeveloped two square mile area in southwest Chaska along Highway 212. While most of this area was originally determined to be residential, the new master plan allows for more corporate uses and allows the residential development to be more consistent with market conditions.

To support access to the southwest Chaska area, the City received approval in late 2011 for the addition of an interchange off U.S. Highway 212 at Carver County Road 44. This opened up additional land for corporate/industrial development. In 2017, this $21 million interchange project was approved for $10 million in funding as part of the State Bonding Bill. The City of Chaska and Carver County provided funding for the remaining $11 million. Construction began in 2019 and was substantially completed in 2020.

In 2021, the City began working on a joint State, County, and City cooperative project to reconstruct Minnesota State Highway 41 and Carver County Road 61 through Chaska's historic downtown area. This $31 million reconstruction project is expected to take approximately 3 years, with substantial work to be done in 2023. The City, acting as the lead on the project, issued $25.3 million of Temporary State Aid Street Bonds in 2022 to support project funding for the share of the project that is to be reimbursed to the City by the State of Minnesota Department of Transportation and Carver County. The City intends to issue permanent bonds when the line of credit expires in 2024. Due to project delays, the official start of construction did not occur until Spring of 2023.

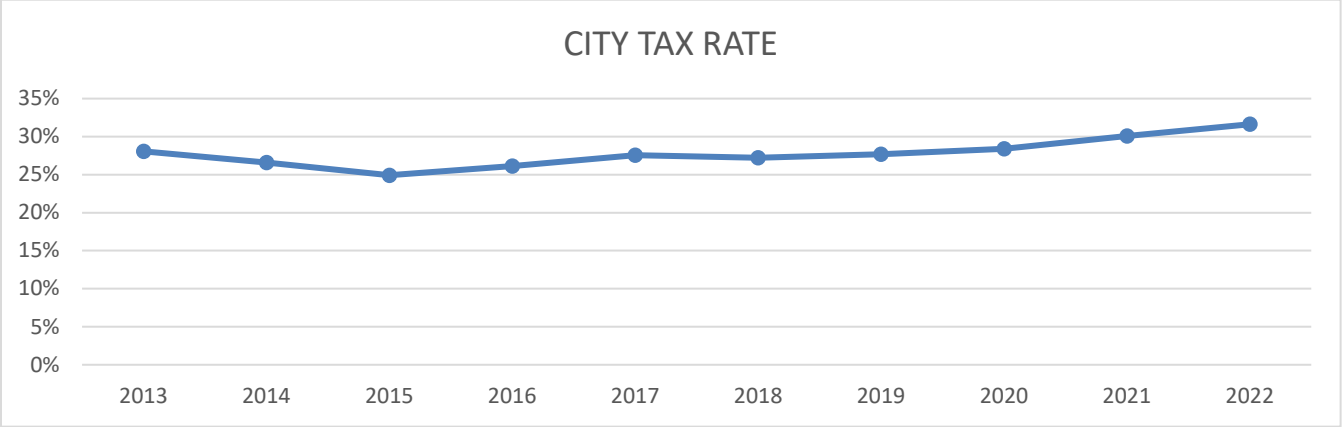
Long-Term Financial Planning

Each year the City develops a five-year financial forecast. The primary purpose of the forecast is to project available revenues and anticipated expenditures for all operating funds supported by property tax levies. The forecast is also used to establish the City's maximum tax levy. In preparing the five-year forecast, every attempt is made to accurately and conservatively estimate revenues and expenditures. The 2022 budget and five-year forecast were both developed based on the following objectives:

1. Support budget programs that help Chaska strengthen its mission of being "The Best Small Town in Minnesota"
2. Maintain existing high-quality service levels, funding new programs only after the existing, necessary programs are funded
3. Limit tax levy growth to capture only new growth and inflation
4. Fully fund scheduled maintenance and replacement of equipment/property
5. Increase levy additionally only if new service levels or assets are being added
6. Budget utilizing a plan that avoids draw-down of the City's General fund reserve
7. Fully levy to support the adopted street reconstruction program
8. Develop a budget plan that is sustainable from a resource perspective to support the service levels residents expect

Key factors which impact both the costs of providing services and the City's revenue resources are changes in Chaska's population and households. The current 2022 – 2026 financial forecast strives to balance existing and future service level demands within the forecasted revenues while at the same time maintaining a low property tax rate.

The City's tax rate decreased after the Great Recession in 2008 – 2009 due to declines in market values. Market values have recovered, allowing the City to implement a capital asset maintenance program while keeping property tax rates relatively constant. The tax rate is 31.6 percent in 2022.



In 2018, the City updated its Comprehensive Plan, which is a requirement from the Metropolitan Council to make local plans consistent with its updated Regional Development Framework. The 2040 Comprehensive Plan guides the direction of the City in several major areas: land use, transportation, environment, parks and trails, and public facilities. Each of these areas is examined in a comprehensive manner, in order to take advantage of opportunities, avoid problems, and work towards building a stronger community.

Major Initiatives

One of the City's main initiatives has been the development and implementation of its Downtown Master Plan. Chaska has a historic downtown core, with several commercial buildings and homes over 100 years old. A major focus of this initiative is to define how the City, businesses, and residents reinvest back into this unique area, to make it economically viable into the future.

Downtown redevelopment continues to be a priority. The City continues its multi-year program to reconstruct streets in the historic downtown core. This reconstruction has reinvigorated the coordination and planning efforts for the transformation of another downtown block, which will be called City Square West. The City envisions a gathering space that attracts citizens to come downtown to enjoy new and readily accessible services. Construction is estimated to start in late 2023 or early 2024.

Another major initiative for the City is the continuing capital asset maintenance plan. Key to this plan is $1 million of levy annually dedicated to reinvest in parks, streets and trails.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Chaska for its Annual Comprehensive Financial Report for fiscal year ended December 31, 2021.

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report whose contents conform to program standards. An Annual Comprehensive Financial Report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Chaska has received a Certificate of Achievement every year since 1989. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgements

The preparation of this report was made possible by the dedicated service of the City staff, and in particular, members of the Administrative Services Department. Special recognition goes to Lisa Nelson, Controller; Erin Barnum, Accounting Supervisor; and Matt Burt, Accountant II. Their contributions were essential in the preparation and production of this report.

We would like to express appreciation to Matt Podhradsky, the City Administrator, and to the Honorable Mayor and Chaska City Council members for their interest and support in planning and conducting the financial operations of the City.

Respectfully submitted,

Noel J. Graczyk
Administrative Services Director, Treasurer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

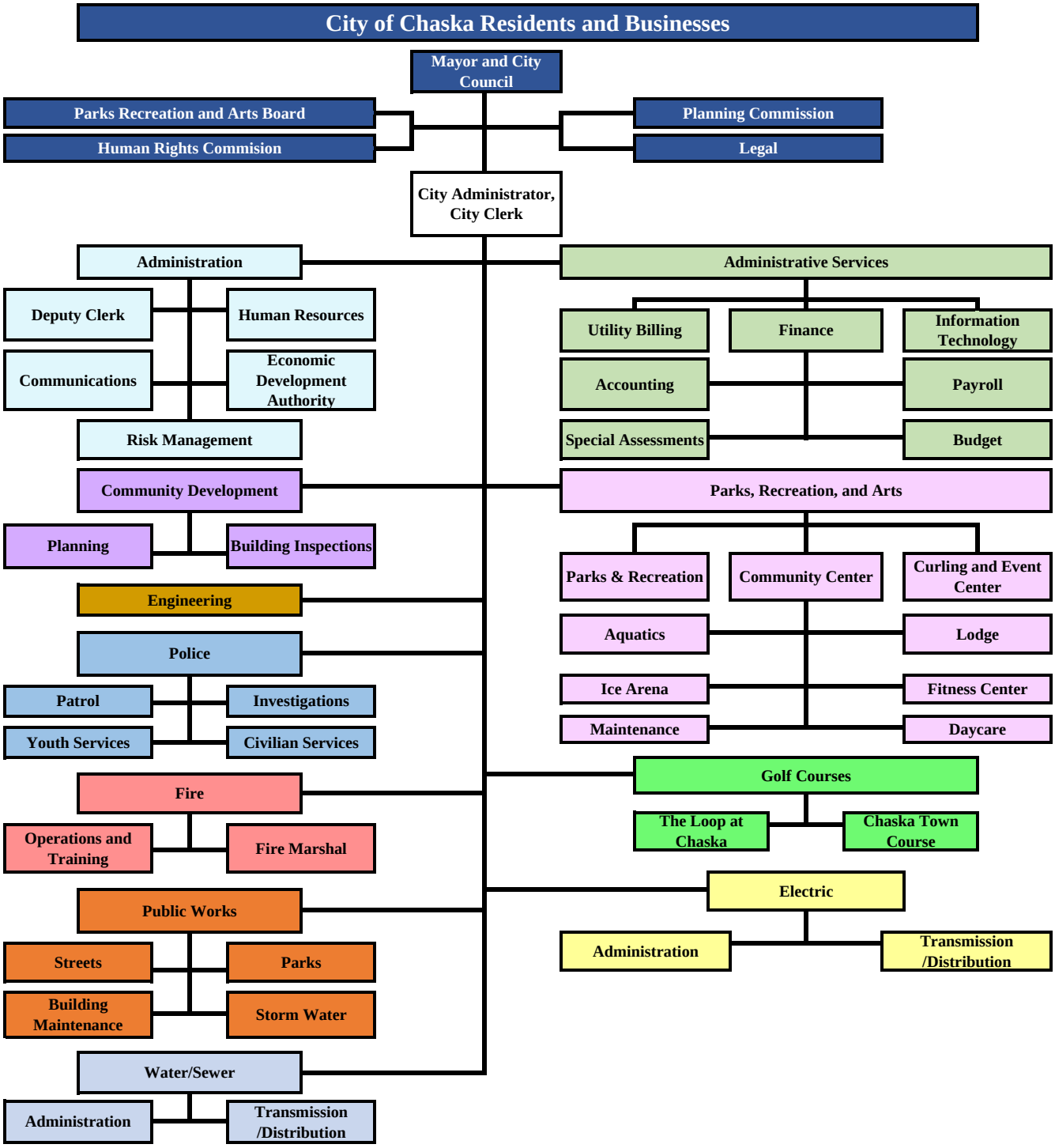
City of Chaska Minnesota

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO


City of Chaska Residents and Businesses
Mayor and City Council
Parks Recreation and Arts Board
Human Rights Commision
Planning Commission
Legal
City Administrator, City Clerk
Administration
Deputy Clerk
Human Resources
Communications
Economic Development Authority
Risk Management
Community Development
Planning
Building Inspections
Engineering
Police
Patrol
Investigations
Youth Services
Civilian Services
Fire
Operations and Training
Fire Marshal
Public Works
Streets
Parks
Building Maintenance
Storm Water
Water/Sewer
Administration
Transmission /Distribution
Administrative Services
Utility Billing
Finance
Information Technology
Accounting
Payroll
Special Assessments
Budget
Parks, Recreation, and Arts
Parks & Recreation
Community Center
Curling and Event Center
Aquatics
Lodge
Ice Arena
Fitness Center
Maintenance
Daycare
Golf Courses
The Loop at Chaska
Chaska Town Course
Electric
Administration
Transmission /Distribution

Elected Officials

Name	Title	Term Expires
Mark Windschitl	Mayor	December 31, 2024
Jon Grau	Council Member, Ward 1	December 31, 2026
Taylor Hubbard	Council Member, Ward 2	December 31, 2024
McKayla Hatfield	Council Member, Ward 3	December 31, 2026
Mike Huang	Council Member, Ward 4	December 31, 2024

Administrative Officials

City Staff:	
City Administrator/City Clerk	Matt Podhradsky
Assistant City Administrator	Elise Durbin
Administrator Services Director, Treasurer	Noel Graczyk
Community Development Director	Nate Kabat
City Engineer	Matt Clark
Chief of Police	Ryan Seibert
Fire Chief	Stephen Kraus
Public Works Director	Brian Jung
Director of Parks and Recreation	Marshall Grange
Electric Director	Pete Wyffels
Water and Sewer Director	Matt Haefner
Golf Professional	John Kellin
Executive Director of Chaska Economic Development Authority (EDA)	Matt Podhradsky

MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT

To the City Council and Management
City of Chaska, Minnesota

OPINIONS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Chaska, Minnesota (the City) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City'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, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 City 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.

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 to the basic financial statements, in fiscal year 2022, the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

(continued)

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

RESPONSIBILITIES OF MANAGEMENT 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statements 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 and *Government 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government 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 City'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 City'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.

(continued)

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the GASB, 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 RSI 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.

SUPPLEMENTARY INFORMATION

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

OTHER INFORMATION

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

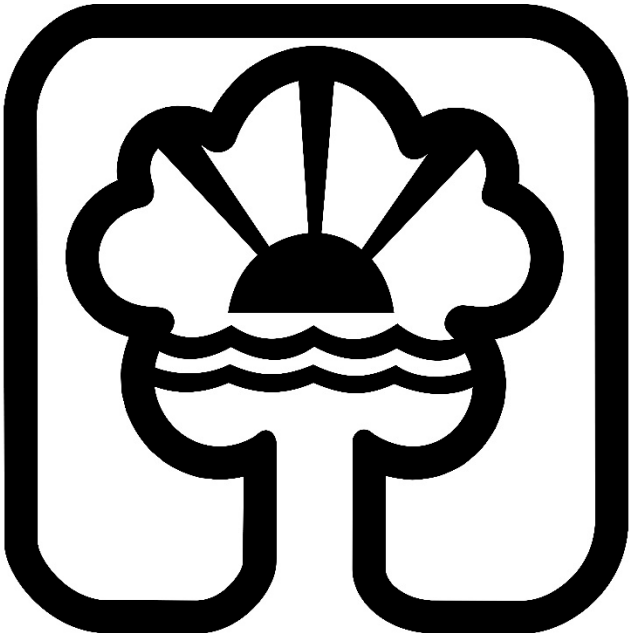
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or if the other information otherwise appears to be materially misstated. 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.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
June 22, 2023



Chaska

As management of the City of Chaska (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, located earlier in the report, and the City's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by $223,609,663 *(net position)*. Of that amount, $33,916,585 is restricted for specific purposes *(restricted net position)* and $197,727,756 represents the net investment in capital assets.

- The City's governmental funds reported combined ending fund balances of $24,019,151. This is an increase of $2,487,295 from the prior year.

- At the end of the current fiscal year, the General fund had a fund balance of $3,653,255. Although not legally restricted, the City has committed $1,277,890 in fund balance, with $977,890 committed for compensated absences and $300,000 in a stabilization arrangement. The City has assigned $474,561 for compensated absences and has $119,345 in non-spendable fund balance, leaving $1,781,459 in unassigned fund balance.

- Total bonds and premium payable decreased $4,720,935 during the year. At the end of the year, the City reported $117,319,672 in bonds and premium payable.

- As described in Note 1 of the notes to the basic financial statements, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the fiscal year ended December 31, 2022. This standard changed the way lease transactions are reported by the City, but did not result in a restatement of net position in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements 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 supplementary information in addition to the basic financial statements themselves.

These financial statements include not only the City itself (known as the primary government), but also the Chaska Economic Development Authority (EDA). The EDA has been presented as a blended component unit of the City's financial statements in accordance with accounting principles generally accepted in the United States of America.

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

The *Statement of Net Position* presents information on the City's assets, liabilities, and deferred inflows/outflows of resources with the difference 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 City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City'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., uncollected taxes and earned, but unused employee leave benefits).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include General Government, Public Safety, Public Works, Parks, Recreation and Arts, and Economic Development. The business-type activities of the City include Electric, Water, Sewer, and Storm Water utilities, along with the Community Center, The Loop at Chaska, Chaska Town Course, Turbine Generator, and Curling Center operations.

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 City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City's funds are reported in two categories: governmental funds and proprietary 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 the 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 the 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 of the government's near-term financing decisions. Both the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains numerous individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund and Public Improvement Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements or schedules elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund, Mount Pleasant Maintenance & Care Fund, Chaska EDA Fund, and Equipment Acquisition Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the budget.

Proprietary Funds – The City maintains two different types of proprietary funds:

- *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Electric, Water,

Sewer, and Storm Water utilities, along with the Community Center, The Loop at Chaska, Chaska Town Course, Turbine Generator, and Curling Center operations.

- *Internal service funds* are used to accumulate and allocate costs internally among the City's various functions. The City has one internal service fund that is used to account for the purchase of property, liability, and worker's compensation insurance. This internal service fund is included in the governmental activities in the government-wide financial statements. The internal service fund is presented in a single column in the proprietary funds financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. Proprietary fund financial statements provide separate information for the Electric, Water, Community Center, Turbine Generator, and Curling Center operations, all of which are considered to be major funds of the City. Data from the non-major enterprise funds are combined into a single, aggregated presentation.

Notes to the Financial Statements - The notes to the financial statements provide additional narrative and financial information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements, the financial section also presents required supplementary information, and the combining and individual fund statements and schedules. These statements and schedules are presented immediately following the notes to the financial statements.

A statistical section has been included to facilitate additional analysis and it is the final section of the report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. For the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $223,609,663 at the close of 2022.

By far, the largest portion of the City's net position (88.4%) reflects its net investment in capital assets (e.g., land, buildings, machinery, equipment, right to use leased assets, and infrastructure), reduced by the outstanding balance of any long-term debt used to acquire those assets and the outstanding balance of any capital related payables, such as contracts and retainage payable. The City uses capital assets, including leased assets, to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position represents resources that are subject to external restriction on how they may be used. The amount of restricted net position is $33,916,585. After restrictions, the City is reporting an unrestricted net position deficit of $8,034,678 an increase of $742,417 from the prior year.

Summary of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and Other Assets	$ 59,751,765	$ 43,180,731	$ 45,820,136	$ 44,339,509	$ 105,571,901	$ 87,520,240
Capital Assets	198,671,549	191,717,328	85,538,546	80,651,941	284,210,095	272,369,269
Total Assets	$ 258,423,314	$ 234,898,059	$ 131,358,682	$ 124,991,450	$ 389,781,996	$ 359,889,509
Deferred Outflows of Resources						
Pension Plan Deferments	$ 11,529,413	$ 7,425,190	$ 1,891,662	$ 2,428,772	$ 13,421,075	$ 9,853,962
OPEB Plan Deferments	23,697	50,618	10,385	21,109	34,082	71,727
Total Deferred Outflows of Resources	$ 11,553,110	$ 7,475,808	$ 1,902,047	$ 2,449,881	$ 13,455,157	$ 9,925,689
Total Assets and Deferred Outflows	$ 269,976,424	$ 242,373,867	$ 133,260,729	$ 127,441,331	$ 403,237,153	$ 369,815,198
Liabilities						
Other Liabilities	$ 20,828,929	$ 8,692,780	$ 6,502,604	$ 5,587,195	$ 27,331,533	$ 14,279,975
Noncurrent Liabilities	82,124,988	68,890,316	64,161,458	65,851,177	146,286,446	134,741,493
Total Liabilities	$ 102,953,917	$ 77,583,096	$ 70,664,062	$ 71,438,372	$ 173,617,979	$ 149,021,468
Deferred Inflows of Resources						
Leases	$ 2,120,325	$ -	$ 2,080,022	$ -	$ 4,200,347	$ -
Debt Refunding Deferments	-	-	296,208	333,234	296,208	333,234
Pension Plan Deferments	771,529	8,792,270	125,050	2,867,193	896,579	11,659,463
OPEB Plan Deferments	428,576	2,337	187,801	974	616,377	3,311
Total Deferred Inflows of Resources	$ 3,320,430	$ 8,794,607	$ 2,689,081	$ 3,201,401	$ 6,009,511	$ 11,996,008
Net Position						
Net Investment in Capital Assets	$ 150,575,322	$ 141,167,187	$ 47,152,434	$ 40,160,983	$ 197,727,756	$ 181,328,170
Restricted	18,560,127	19,532,032	15,356,458	16,714,615	33,916,585	36,246,647
Unrestricted	(5,433,372)	(4,703,055)	(2,601,306)	(4,074,040)	(8,034,678)	(8,777,095)
Total Net Position	$ 163,702,077	$ 155,996,164	$ 59,907,586	$ 52,801,558	$ 223,609,663	$ 208,797,722
Total Liabilities, Deferred Inflows, and Net Position	$ 269,976,424	$ 242,373,867	$ 133,260,729	$ 127,441,331	$ 403,237,153	$ 369,815,198

Governmental activities – Total net position of the governmental activities increased $7,705,913 to $163,702,077. The change in net position is largely due to the increase in capital assets related to developer contributions of land and infrastructure and construction for several new road projects. Net investment in capital assets increased $9,408,135 due to these developer contributions and capital projects. Unrestricted net position decreased $730,317 from the prior year.

Business-type activities – Total net position of the business-type activities increased $7,106,028 to $59,907,586. Net investment in capital assets increased $6,991,451 due to construction of water, sewer, and storm water system assets, and golf course reconstruction. Unrestricted net position improved $1,472,734 from the prior year.

Changes in Net Position

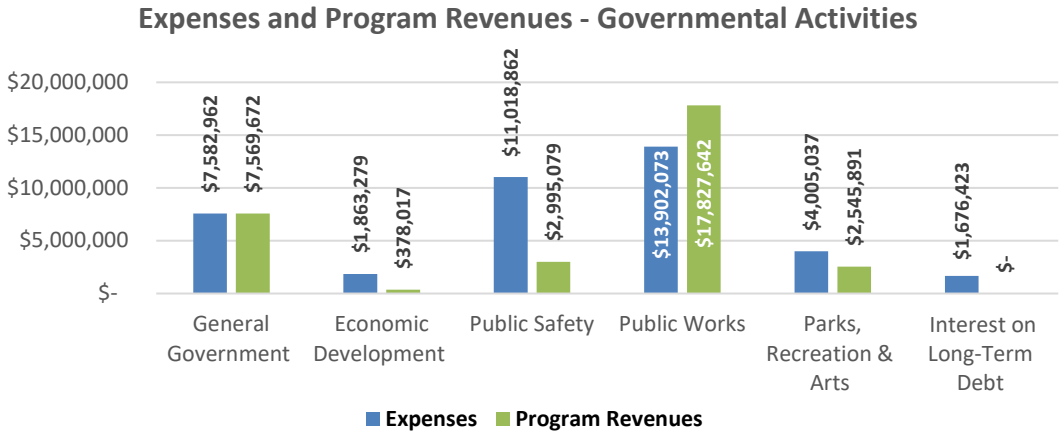
	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues:						
Charges for Services	$ 16,940,761	$ 10,476,268	$ 75,537,845	$ 67,649,321	$ 92,478,606	$ 78,125,589
Operating Grants & Contributions	976,529	3,729,076	66,775	145,088	1,043,304	3,874,164
Capital Grants & Contributions	13,399,011	11,685,438	1,523,889	4,712,247	14,922,900	16,397,685
General Revenues:						
Property Taxes	14,033,350	12,625,690	-	-	14,033,350	12,625,690
Franchise Taxes	770,755	768,243	-	-	770,755	768,243
Grants & Contributions Not Restricted	10,150	129,545	616	689	10,766	130,234
Investment Earnings	361,050	136,732	110,438	57,955	471,488	194,687
Other General Revenues	510,567	475,224	84,756	102,416	595,323	577,640
Total Revenues	47,002,173	40,026,216	77,324,319	72,667,716	124,326,492	112,693,932
Expenses						
General Government	7,582,962	6,308,239	-	-	7,582,962	6,308,239
Economic Development	1,863,279	1,184,162	-	-	1,863,279	1,184,162
Public Safety	11,018,862	7,542,110	-	-	11,018,862	7,542,110
Public Works	13,902,073	14,663,395	-	-	13,902,073	14,663,395
Parks, Recreation & Arts	4,005,037	1,761,967	-	-	4,005,037	1,761,967
Interest on Long-term Debt	1,676,423	1,709,519	-	-	1,676,423	1,709,519
Electric	-	-	47,590,197	41,793,193	47,590,197	41,793,193
Water	-	-	3,601,725	3,605,735	3,601,725	3,605,735
Sewer	-	-	5,154,941	4,676,438	5,154,941	4,676,438
Community Center	-	-	4,934,083	4,381,300	4,934,083	4,381,300
The Loop at Chaska	-	-	191,878	23,721	191,878	23,721
Chaska Town Course	-	-	3,065,247	2,765,627	3,065,247	2,765,627
Turbine Generator	-	-	832,886	867,361	832,886	867,361
Storm Water	-	-	1,716,611	1,308,391	1,716,611	1,308,391
Chaska Curling Center	-	-	2,378,347	2,215,831	2,378,347	2,215,831
Total Expenses	40,048,636	33,169,392	69,465,915	61,637,597	109,514,551	94,806,989
Excess Before Transfers	6,953,537	6,856,824	7,858,404	11,030,119	14,811,941	17,886,943
Transfers	752,376	1,489,383	(752,376)	(1,489,383)	-	-
Change in Net Position	7,705,913	8,346,207	7,106,028	9,540,736	14,811,941	17,886,943
Net Position - Beginning	155,996,164	147,649,957	52,801,558	43,260,822	208,797,722	190,910,779
Net Position - Ending	$ 163,702,077	$ 155,996,164	$ 59,907,586	$ 52,801,558	$ 223,609,663	$ 208,797,722

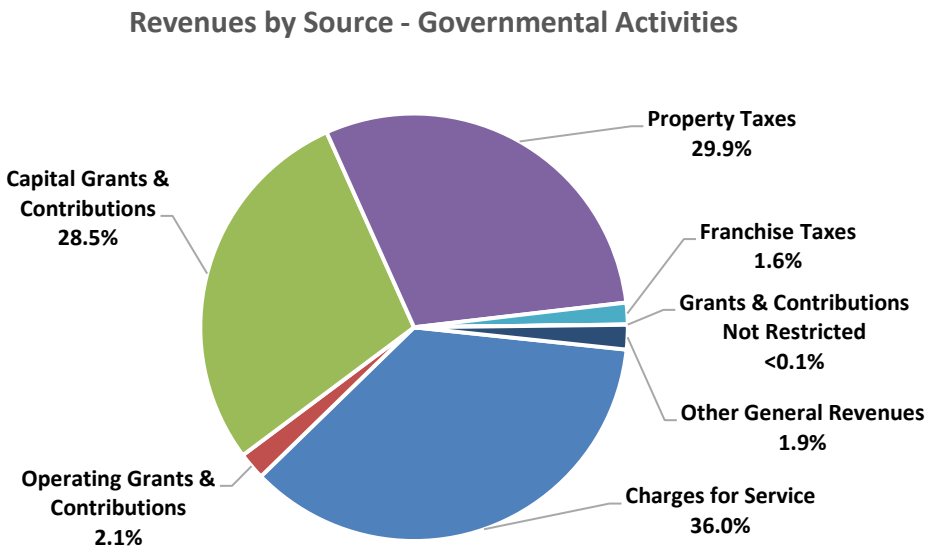
As a whole, the City had total revenues of $124,326,492, for the year ended December 31, 2022. This is an increase of $11,632,560 from the prior year.

The total cost of all programs and services was $109,514,551, an increase of $14,707,562 from the prior year. The City's expenses are predominantly related to providing services such as police, fire, building inspections, street maintenance, snow removal, purchasing power for electric service, and other utility operations for the citizens of Chaska. Recreation expenses include those related to the wide variety of opportunities offered through the Community Center, Curling Center, golf courses and Park and Recreation programs. Other expenses include economic development and interest on long-term debt.

Governmental activities – Governmental Activities revenue increased $6,975,957 from the prior year and expenses increased $6,879,244. Significant components of revenue and expenses include:

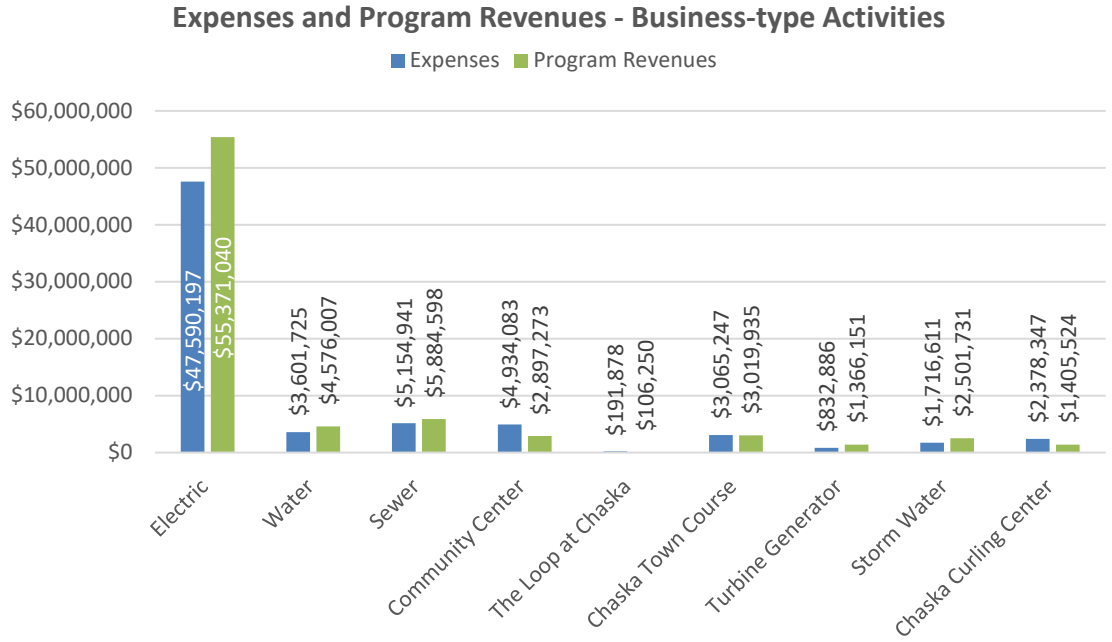
- Property Taxes were the second largest source of revenue at $14,033,350 or 29.9%. Property Taxes for 2022 were $1,407,660 more than the prior year due to an increase in taxes levied.
- Charges for Services made up 36.0% of total revenue, compared to 26.2% the prior year. Charges for services were $6,464,493 more than the prior year. The majority of this increase is for acreage fees and connection charges which were $5,076,402 higher than the prior year. Administrative fees were $312,452 higher than the prior for services provided to City departments.
- Operating Grants and Contributions for 2022 were $2,752,547 lower than the prior year, due to smaller reimbursements from the County for its share of the cost of joint street projects.
- Capital Grants and Contributions were $13,399,011, an increase of $1,713,573 from the prior year. Special assessments, intergovernmental aid and grants, and developer donated assets make up the majority of this revenue. Increases from prior year are due to Federal ARPA funds received and recognized for city street and utility projects.
- Total expenses for all programs and services were $40,048,636, with street maintenance/construction making up 34.7% of this total. Although the Public Works function decreased $761,322 from the prior year, the City still had significant costs for several road projects; assets that are partially city-owned.
- The next largest expenses were in public safety and general government which account for 27.5% and 18.9% of the total, respectively. Public safety expenses were $3,476,752 higher than the prior year due to increased wages and benefits as the departments added employees, and pension expense related to the fire relief. General government expenses were $1,274,723 higher than the prior year due to increases in wages and benefits, contractual services in several departments for temporary staffing and program assistance, and higher legal fees related to assistance on, and review of, new developments and ongoing projects.
- Net transfers in 2022 include $3,168,825 in capital asset transfers from governmental activities to business-type activities. Utility infrastructure projects that were reported as construction in progress in governmental activities last year, and completed in 2022, have been transferred to water, sewer, and storm water utilities.
- Additional comparisons can be found in the accompanying graphs.

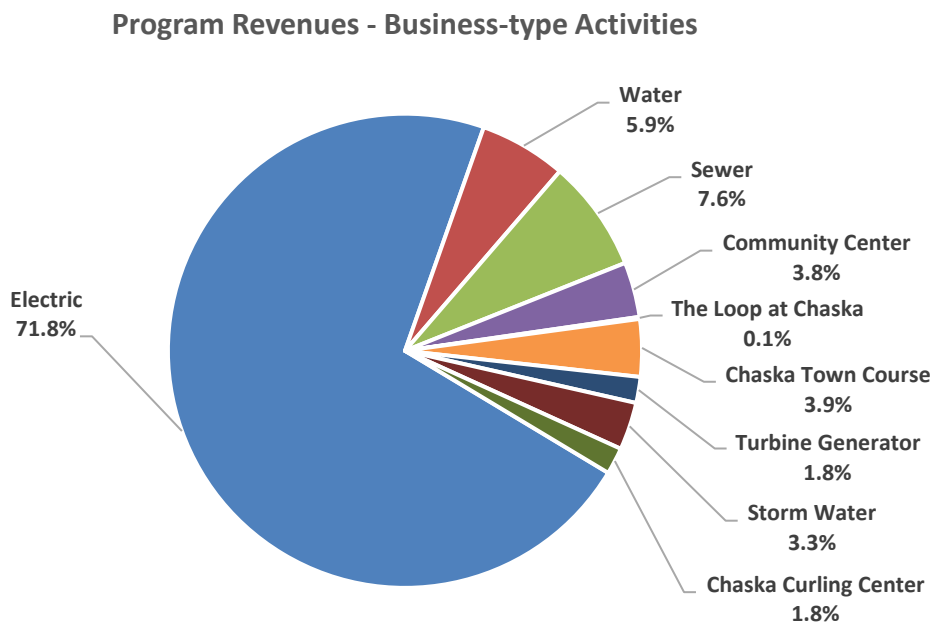




Business-type activities – Business-type Activities revenue increased $4,656,603 from the prior year and expenses increased $7,828,318. Significant components of revenue and expenses include:

- Charges for services for business-type activities includes charges for Electric, Water, Sewer, and Storm Water utilities. Also included in charges for services are Community Center, The Loop at Chaska golf course, Chaska Town Course golf course, Turbine Generator, and Curling Center operations. During 2022, the Community Center and Curling Center were able to resume more normal levels of operations as pandemic restrictions lifted. The Loop at Chaska was closed in 2022 for reconstruction. Rounds of golf played at the Chaska Town Course continued to be strong.
- The Electric operations comprise 71.6% of all business-type revenue and 68.5% of all business-type expenses.
- Charges for services increased $7,888,524, or 11.7% compared to the prior year, largely due to increased electric utility sales.
- Capital Grants and Contributions decreased $3,188,358. The City accepted donated assets from developers for one finished development in 2022 compared to six developments the prior year.
- Electric charges for services were $6,001,480 higher than last year due to increased customers and increased usage for some customer types. Expenses were 13.9% or $5,797,004 higher largely due to higher purchased power costs.
- The Loop at Chaska (formerly Par 30 golf course) was closed for renovation in 2022 and is reporting minimal expenses of $191,878. The course will reopen as a barrier free course in 2023.
- Charges for Services at the Chaska Community Center and Chaska Curling Center increased $627,212 and $488,261, respectively.
- Additional comparisons can be found in the accompanying graphs.


Expenses and Program Revenues - Business-type Activities
Expenses
Program Revenues
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$0
$47,590,197
$55,371,040
$3,601,725
$4,576,007
$5,154,941
$5,884,598
$4,934,083
$2,897,273
$191,878
$106,250
$3,065,247
$3,019,935
$832,886
$1,366,151
$1,716,611
$2,501,731
$2,378,347
$1,405,524
Electric
Water
Sewer
Community Center
The Loop at Chaska
Chaska Town Course
Turbine Generator
Storm Water
Chaska Curling Center

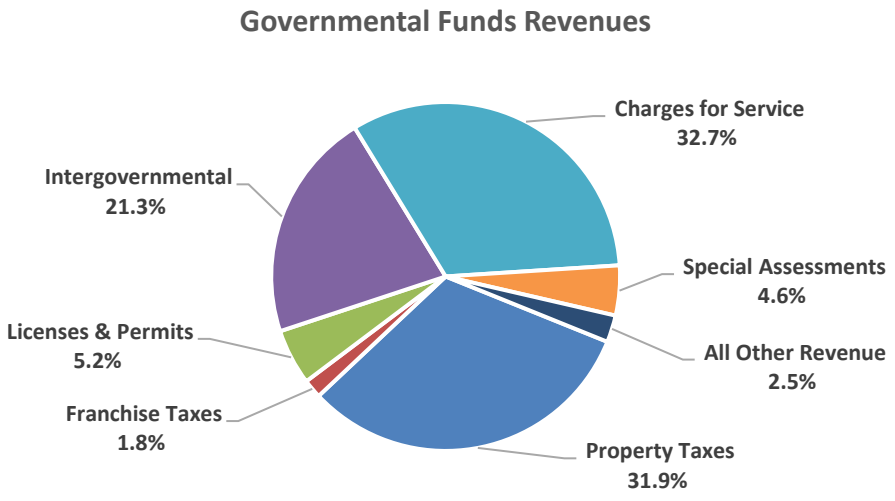

Program Revenues - Business-type Activities
Water 5.9%
Sewer 7.6%
Community Center 3.8%
The Loop at Chaska 0.1%
Chaska Town Course 3.9%
Turbine Generator 1.8%
Storm Water 3.3%
Chaska Curling Center 1.8%
Electric 71.8%

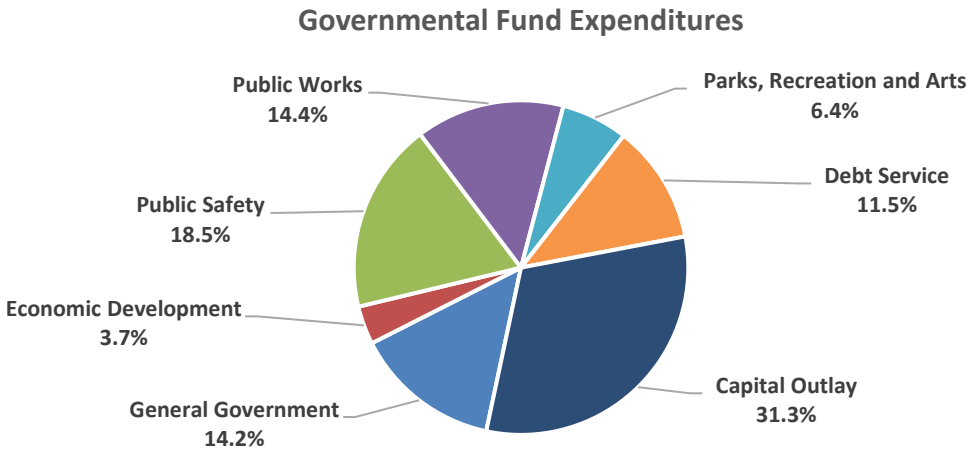
FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

At the end of the current fiscal year, the City's governmental funds reported a combined fund balance of $24,019,151. Revenues for the City's governmental funds were $44,071,641, while total expenditures were $50,170,883.





The **General Fund** is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was $1,781,459. Total fund balance increased $622,331 to $3,653,255 as of December 31, 2022.

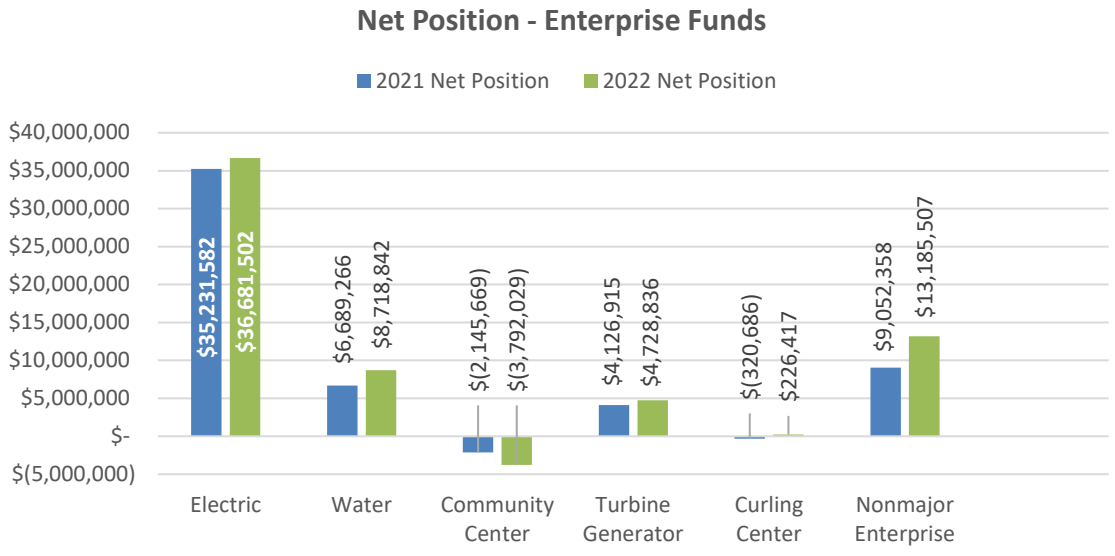
- For the year, total revenues of $18,781,511 and transfers in of $4,622,856 less total expenditures of $22,282,981 and transfers out of $499,055, resulted in the $622,331 increase in fund balance. Total revenues were $3,501,470 less than total expenditures. Overall revenues were higher than the prior year due to an increase in building permit revenue, tax revenue, and recreation program charges for services.
- The City has committed $977,890 in the general fund for compensated absences estimated to be used in the next year based on a three-year average. The remaining balance of compensated absences has been set aside as assigned. The remaining $300,000 in committed fund balance is set aside for working capital and reserve needs.

The **Public Improvement Projects Capital Project Fund** is used to account for the revenues and expenditures for public improvement projects. This fund received $5,922,088 in Federal, State, and local governmental revenue for each agency's share of major construction projects where the City is the lead agency. The City also issued $4,190,000 in temporary State Aid Street bonds in 2022 for the City's portion of construction costs for the Highway 41 / CSAH 61 reconstruction project.

Proprietary Funds – The City's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

The combined net position of all current year enterprise funds operations increased $7,115,309 to $59,749,075. Factors concerning the finances of these funds have been addressed in the discussion of the City's business-type activities.

The following table shows net position changes in individual major funds and combined non-major funds between 2021 and 2022.



General Fund Budgetary Highlights

The final amended budget for the General fund includes the original adopted budget plus any additional supplemental appropriations that were approved by the City Council during the year. In 2022, the original budget was amended, increasing revenues and other financing sources by $542,060 and increasing expenditures and other financing uses by $542,060.

- License and permit revenue was amended to reflect an anticipated increase in building permit revenue. Charges for services were amended to recognize a reporting change for parks and recreation. Recreation programs which had previously been Community Center revenue will now be General Fund Park and Recreation program revenue.

- Expenditures were amended in various departments based on anticipated mid-year changes. Police department expenditures were amended for costs related to moving from purchased fleet vehicles to leased fleet vehicles. Building inspections expenditures were amended to increase the budget for contractual services needed to support the increased volume of permits and inspections. Park and Recreation expenditures were amended to recognize a reporting change in recreation programs that had previously been Community Center expenses, and will now be General fund programs. Debt service was amended to include principal and interest payments on leased vehicles.

- The budget for transfers out was amended from $355,000 to $705,000 to provide support for a public works project in the Public Improvement Projects fund. The budget for transfers in was amended from $4,630,000 to $4,779,000. The increase is a transfer in to offset the cost of the new fleet leasing program for police and building inspection vehicles.

The City's final budget for the General fund anticipated that revenues and other financing sources would be equal to expenditures and other financing uses. At year-end, revenues were $1,293,722 higher than the final budget, and expenditures were $721,192 more than final budget. Other financing sources and uses were $49,801 more than budget. For the year, the net change in fund balance was an increase of $622,331.

Budgetary variances – Revenues

- Total General Fund property taxes were $8,467,504, which is $20,955 higher than the final budget of $8,446,549. Taxes for the 2022 levy had a collection rate of 99.8%, which is typical for the City. Collection of delinquent taxes attributes to total tax revenue greater than budgeted.
- License and Permit revenue was $936,986 over the final budget. The final budget was amended to reflect an expected increase in building permits activity due to strong demand for residential and commercial development. The City issued a high volume of commercial, industrial, and public agency permits in 2022. A total of 2,587 permits were issued compared to 1,633 in 2021.
- Other revenue was $251,170 over the final budget due to miscellaneous refunds and reimbursements which vary year to year, and are not predictable.

Budgetary variances - Expenditures

- Public Safety expenditures were $461,706 more than the final budget largely due to increased police department wages and benefits, supplies and services related to hiring officers a little earlier than expected, higher fuel and vehicle repair costs. Wages and benefits for building inspections were also higher due to staff needed to cover the permit activity.
- Public Works expenditures were $13,859 over budget due to higher snow removal costs due to the amount and frequency of snow events.
- Parks, Recreation and Arts expenditures were over budget by $288,340 largely due to park maintenance spending on wages and benefits, fuel and utility costs, and repairs and equipment maintenance. Park maintenance employees allocate time between parks and storm water. Actual hours needed in parks was offset by fewer hours needed in storm water utilities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As shown in the capital asset table below, at the end of 2022, the City had $284,210,095 (net of depreciation and amortization) invested in a broad range of capital assets, including police and fire equipment, buildings, park facilities, roads and highways, land, and utility infrastructure. Additional detailed information on the City of Chaska's capital assets can be found in **Note 4** of the basic financial statements.

Capital Assets - Net of Depreciation and Amortization

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	$ 58,694,536	$ 56,603,006	$ 1,557,984	$ 1,449,855	$ 60,252,520	$ 58,052,861
Works of Art/Historical Treasures	105,027	105,027	-	-	105,027	105,027
Buildings	2,773,595	3,039,499	33,406,925	35,175,661	36,180,520	38,215,160
Other Improvements	13,242,154	13,719,971	1,118,759	967,094	14,360,913	14,687,065
Furniture & Equipment	3,566,602	3,838,889	4,925,825	4,962,900	8,492,427	8,801,789
Infrastructure	97,042,562	97,925,160	36,185,007	32,526,578	133,227,569	130,451,738
Leased Land Improvements	-	-	599,588	-	599,588	-
Leased Equipment	330,831	-	24,319	-	355,150	-
Construction in Progress	22,916,242	16,485,776	7,720,139	5,569,853	30,636,381	22,055,629
Total Capital Assets, Net of Depreciation and Amortization	$ 198,671,549	$ 191,717,328	$ 85,538,546	$ 80,651,941	$ 284,210,095	$ 272,369,269

- The City implemented GASB #87 for leases in 2022. At year-end, leased equipment in Governmental activities was $330,831 and leased equipment and land improvements in the Business-Type activities was $623,907, net of amortization.
- The increase in Governmental activities land is due to the donation of a large parcel of land to the City. The increase in construction in progress is due to the purchase of two new fire trucks that are in the process of being built, park improvements, and road improvement projects.

- The increase in Business-Type activities infrastructure is largely due to donated utility infrastructure assets for accepted public improvements and from the completion of the Chaska Creek Boulevard extension and 2021 street and utility reconstruction projects. The increase in construction in progress is related to water system improvement projects including water tower rehabilitation, well rehabilitation, and preliminary costs for a new water treatment plant.

Long-Term Debt

At year-end, the City had $112,239,596 in bonds, financed purchase payables, and lease liabilities outstanding, as shown in the table below. Additional detailed information about the City's long-term liabilities is presented in **Note 7** to the financial statements.

Outstanding Debt and Lease Liabilities

(Does Not Include Premiums, Compensated Absences, Other Post-Employment Benefit or Net Pension Liabilities)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
General Obligation Equipment Certificates	$ 2,345,000	$ 2,780,000	$ -	$ -	$ 2,345,000	$ 2,780,000
General Obligation Bonds	665,000	980,000	15,420,000	16,720,000	16,085,000	17,700,000
General Obligation Tax Increment Bonds	2,950,000	2,990,000	-	-	2,950,000	2,990,000
General Obligation Abatement Bonds	540,000	575,000	-	-	540,000	575,000
General Obligation Improvement Bonds	26,200,000	28,205,000	-	-	26,200,000	28,205,000
General Obligation State Aid Street Bonds	8,970,000	4,940,000	-	-	8,970,000	4,940,000
General Obligation Revenue Bonds	420,000	495,000	-	-	420,000	495,000
Revenue Bonds	-	-	20,840,000	22,610,000	20,840,000	22,610,000
EDA Revenue Bonds	7,485,000	7,815,000	-	-	7,485,000	7,815,000
EDA Lease Revenue Bonds	8,400,000	8,700,000	13,380,000	14,750,000	21,780,000	23,450,000
Lease Purchase Bonds	-	-	3,429,000	3,560,000	3,429,000	3,560,000
Financed Purchase Payable	-	-	234,292	280,594	234,292	280,594
Lease Liability	333,398	7,555	627,906	-	961,304	7,555
Total	$ 58,308,398	$ 57,487,555	$ 53,931,198	$ 57,920,594	$ 112,239,596	$ 115,408,149

- The City implemented GASB #87 for leases in 2022. At year-end, the liability for leases in governmental activities was $333,398 and business-type activities was $627,906.
- During 2022, the City made principal payments of $8,266,000 on outstanding bonds, $46,302 on financed purchase payable, and $64,060 on lease liabilities.
- During the year, the City issued one new bond series, the 2022A General Obligation Temporary State Aid Street Bonds in the amount of $4,190,000 for Hwy 41 and CSAH 61 reconstruction.

The City's General Obligation Bonds carry an AA rating and the Chaska EDA Lease Revenue Bonds carry an AA- rating by Standard and Poor's, as of last review. The City was rated A1 from Moody's for Chaska Electric Revenue Bonds issued in 2017. In 2022, Standard and Poor's reaffirmed the City's A rating for its 2020F Electric Revenue bonds.

Under Minnesota State Statutes, the general obligation bonded debt issued by the City is subject to a legal debt limitation based on 3% of market value. On December 31, 2022, the City's legal debt margin was $70,397,441.

The statutes provide that debt issues supported by tax increment, special assessment revenues or available dedicated reserves are excluded from the total limited debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City continued to see impacts from the COVID-19 pandemic linger into certain operations in 2021. In 2022 however, the City began to see operations return to pervious levels as COVID-19 restrictions were lifted. Two areas that struggled the most from the pandemic and various shutdowns were the Community Center and the Curling and Event Center. In 2022 the Community Center began to see memberships improve from the initial 45% loss during the pandemic, to ending the year at about 28% below pre-pandemic levels at just over 2,100 memberships. The Curling and Event Center saw similar impacts as the Community Center due to the shutdowns by Executive Order. In 2022 the lease tenant, Crooked Pint, operating as a restaurant in the facility, saw an increase in demand even with being required to operate at 50% capacity until early summer due to an Executive Order. As a result of this demand, the restaurant produced lease revenues of $393,327 which is greater than the pre-pandemic levels that were reached in 2019 of $379,420. The Curling operations of the facility also have seen a recovery in memberships from the initial drop from 974 members to 755 at the peak of the pandemic, back to around 893 members at the end of 2022. Event Center operations were virtually all lost during the pandemic due to people needing to delay weddings and other major events. In 2021 the Event Center began to see business start to increase and in 2022 ended the year with $169,591 in rental revenue which is significantly higher than the pre-pandemic level revenue amount of $121,975 that it produced in 2019.

As a result of passage of the 2021 American Rescue Plan Act, the City received a total of $2,949,418 in State and Local Fiscal Recovery Funds. The City received the first half installment of $1,427,948, in 2021, and the second installment of $1,521,470, in 2022. The City spent the majority of these funds in 2022 to fund its share of the reconstruction of Minnesota State Highway 41 and a portion of the 2022 downtown street and utility reconstruction project.

The City uses a five-year financial forecast model for its General fund, enterprise funds, and certain other funds to determine levels of service and to respond to short-term economic and financial changes to make decisions for the long-term. The City models some funds out ten to twenty years to plan for capital improvements.

The City adopted a tax levy policy in 2014. The tax levy is increased each year based on two factors: new construction in the community and inflationary increases in the market. The tax levy is only increased beyond this point if new services are added.

The City's elected and appointed officials considered many factors when setting the fiscal year 2023 budget. Several issues were considered:

1. The City will continue to prioritize ensuring General Fund reserve balances are sufficient for cash flow and other needs, and to also maintain the City's bond rating. General fund balance is projected to increase $300,000 by year-end 2023.

2. The City will continue to fully fund the established Capital Asset Maintenance Program. The City dedicates $1,000,000 of tax levy each year for this purpose.

3. Building permit revenue increased in 2022. The City expects a similar level of activity in 2023 due to the high number of planned Commercial and Industrial projects as well as with rental housing.

4. The City plans to make strategic investments in the police budget to ensure high levels of service and improve community relations.

5. Electric revenue has continued to increase with continued economic development activity occurring in the last five years, including data center development and additions to existing industrial businesses, driving up this usage. This has had a positive impact on electric fund transfers to the General fund.

6. The City completed a staffing study in 2019 that identified a gap of 16 employees needed to sustainably provide services at expected levels. Due to the pandemic, the City delayed the program for one year, but in 2022 continued with the plan. The 2023 budget proposes filling four of those positions, along with a new police officer.

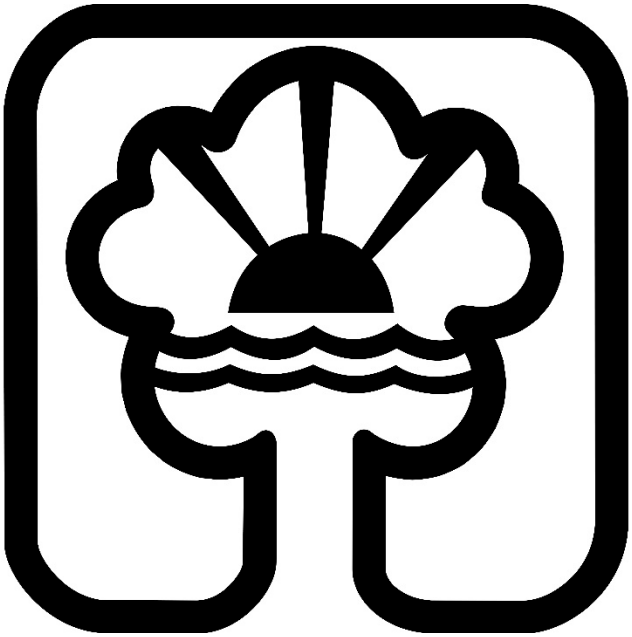
7. In 2023 the City will start it's first of four annual levy increases of $1.125 million and $400,000 transfers from the Enterprise Utility Funds to support the new construction and rehabilitation of the City's Public Safety Campus, Municipal Services Building, City Hall, and a new Library.

Market values across the community increased by an average of 22.1% for taxes payable 2023 to $4,319,497,500. This rate of growth is significantly higher than the average growth of 6.0% over the last five years due to the housing climate in 2021 and 2022. Adjusted tax capacity for 2023 increased 21.1%.

The City property tax levy is increasing from $12,489,440 for taxes payable in 2022 to $14,685,888 for taxes payable in 2023, which, along with other property tax factors, results in a decrease of the City tax rate from 31.6% to 31.2%. The Chaska EDA property tax levy is increasing from $182,989 for taxes payable in 2022 to $196,308 for taxes payable in 2023. The EDA tax rate will decrease from 0.46% to 0.40%. Annual taxes on the median value home are projected to increase from $958 in 2022 to $1,171 in 2023.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Administrative Services Department, City of Chaska, One City Hall Plaza, Chaska, MN 55318.



Chaska

CITY OF CHASKA, MINNESOTA

STATEMENT OF NET POSITION
DECEMBER 31, 2022

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash And Investments	$ 21,831,569	$ 7,396,825	$ 29,228,394
Receivables:			
Taxes	173,507	-	173,507
Special Assessments	9,415,923	9,499	9,425,422
Accounts, Net Of Allowance	234,284	10,453,824	10,688,108
Interest	65,179	164,932	230,111
Internal Balances	7,845,941	(7,845,941)	-
Due From Other Governments	5,196,302	257,485	5,453,787
Supply Contract Receivable	-	1,270,503	1,270,503
Leases Receivable	119,428	330,335	449,763
Inventories	-	2,847,219	2,847,219
Prepaid Items	119,345	2,673	122,018
Net Pension Asset	388,899	-	388,899
Restricted Assets:			
Cash And Investments For Operating And Maintenance	-	10,000,000	10,000,000
Cash And Investments For Debt Service	966,283	5,514,416	6,480,699
Cash And Investments For Construction	-	113,068	113,068
Cash And Investments Held For Developer	11,371,501	-	11,371,501
Supply Contract Receivable, Non-Current	-	13,506,202	13,506,202
Leases Receivable, Non-Current	2,023,604	1,799,096	3,822,700
Capital Assets:			
Not Depreciated Or Amortized	81,715,805	9,278,123	90,993,928
Net Of Depreciation And Amortization	116,955,744	76,260,423	193,216,167
TOTAL ASSETS	258,423,314	131,358,682	389,781,996
DEFERRED OUTFLOWS OF RESOURCES			
Pension Plan Deferments	11,529,413	1,891,662	13,421,075
OPEB Plan Deferments	23,697	10,385	34,082
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,553,110	1,902,047	13,455,157
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 269,976,424	$ 133,260,729	$ 403,237,153
LIABILITIES			
Accounts Payable	$ 2,611,896	$ 874,203	$ 3,486,099
Salaries Payable	253,642	141,274	394,916
Deposits Payable	13,231,180	1,092,044	14,323,224
Accrued Interest Payable	639,009	540,425	1,179,434
Due To Other Governments	63,012	3,281,383	3,344,395
Unearned Revenue	4,030,190	573,275	4,603,465
Non-Current Liabilities:			
Due Within One Year	5,016,200	5,141,448	10,157,648
Due In More Than One Year	77,108,788	59,020,010	136,128,798
TOTAL LIABILITIES	102,953,917	70,664,062	173,617,979
DEFERRED INFLOWS OF RESOURCES			
Leases	2,120,325	2,080,022	4,200,347
Debt Refunding Deferments	-	296,208	296,208
Pension Plan Deferments	771,529	125,050	896,579
OPEB Plan Deferments	428,576	187,801	616,377
TOTAL DEFERRED INFLOWS OF RESOURCES	3,320,430	2,689,081	6,009,511
NET POSITION			
Net Investment in Capital Assets	150,575,322	47,152,434	197,727,756
Restricted for:			
Special Purposes	122,246	-	122,246
Capital Projects	5,712	-	5,712
Debt Service	14,961,240	15,356,458	30,317,698
Economic Development	2,963,557	-	2,963,557
Fire Relief Pensions	507,372	-	507,372
Unrestricted	(5,433,372)	(2,601,306)	(8,034,678)
TOTAL NET POSITION	163,702,077	59,907,586	223,609,663
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	$ 269,976,424	$ 133,260,729	$ 403,237,153

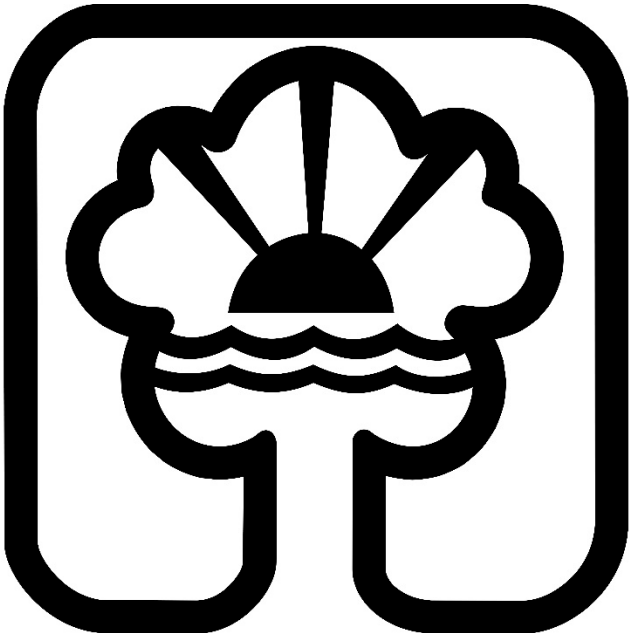
The notes to the financial statements are an integral part of this statement.

CITY OF CHASKA, MINNESOTA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	PROGRAM REVENUES: CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: GOVERNMENTAL ACTIVITIES	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: BUSINESS-TYPE ACTIVITIES	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: TOTAL
Governmental Activities:							
General Government	$ 7,582,962	$ 5,560,975	$ 218,697	$ 1,790,000	$ (13,290)	$ -	$ (13,290)
Economic Development	1,863,279	203,833	1,938	172,246	(1,485,262)	-	(1,485,262)
Public Safety	11,018,862	2,270,380	724,346	353	(8,023,783)	-	(8,023,783)
Public Works	13,902,073	6,447,527	14,724	11,365,391	3,925,569	-	3,925,569
Parks, Recreation And Arts	4,005,037	2,458,046	16,824	71,021	(1,459,146)	-	(1,459,146)
Interest On Long-Term Debt	1,676,423	-	-	-	(1,676,423)	-	(1,676,423)
Total Governmental Activities	40,048,636	16,940,761	976,529	13,399,011	(8,732,335)	-	(8,732,335)
Business-type Activities:							
Electric	47,590,197	55,020,552	7,817	342,671	-	7,780,843	7,780,843
Water	3,601,725	4,319,046	3,325	253,636	-	974,282	974,282
Sewer	5,154,941	5,666,239	2,606	215,753	-	729,657	729,657
Chaska Community Center	4,934,083	2,791,020	6,253	100,000	-	(2,036,810)	(2,036,810)
The Loop at Chaska	191,878	-	-	106,250	-	(85,628)	(85,628)
Chaska Town Course	3,065,247	3,016,808	3,127	-	-	(45,312)	(45,312)
Turbine Generator	832,886	1,366,151	-	-	-	533,265	533,265
Storm Water	1,716,611	1,954,589	41,563	505,579	-	785,120	785,120
Chaska Curling Center	2,378,347	1,403,440	2,084	-	-	(972,823)	(972,823)
Total Business-type Activities	69,465,915	75,537,845	66,775	1,523,889	-	7,662,594	7,662,594
TOTAL	$ 109,514,551	$ 92,478,606	$ 1,043,304	$ 14,922,900	(8,732,335)	7,662,594	(1,069,741)
General Revenues:							
Property Taxes					14,033,350	-	14,033,350
Franchise Taxes					770,755	-	770,755
Grants & Contributions Not Restricted to Specific Functions					10,150	616	10,766
Investment Earnings					361,050	110,438	471,488
Other					510,567	84,756	595,323
Transfers					3,921,201	(3,921,201)	-
Transfers - Capital Assets					(3,168,825)	3,168,825	-
Total General Revenues & Transfers					16,438,248	(556,566)	15,881,682
Change in Net Position					7,705,913	7,106,028	14,811,941
Net Position - Beginning					155,996,164	52,801,558	208,797,722
Net Position - Ending					$ 163,702,077	$ 59,907,586	$ 223,609,663

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



Chaska

CITY OF CHASKA, MINNESOTA

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	GENERAL	PUBLIC IMPROVEMENT PROJECTS	NONMAJOR GOVERNMENTAL	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash And Investments	$ 4,279,100	$ 564,601	$ 16,588,279	$ 21,431,980
Cash With Escrow Agent	-	-	966,283	966,283
Restricted Cash And Investments	11,371,501	-	-	11,371,501
Receivables:				
Taxes	131,877	-	41,630	173,507
Special Assessments	-	1,369,018	8,046,905	9,415,923
Accounts, Net of Allowance	229,389	-	4,895	234,284
Interest	7,955	-	49,169	57,124
Due From Other Funds	1,261,708	-	11,266,176	12,527,884
Due From Other Governments	79,318	4,961,439	155,545	5,196,302
Interfund Receivable	-	-	1,297,298	1,297,298
Leases Receivable	-	-	2,143,032	2,143,032
Advance To Other Funds	-	-	1,171,730	1,171,730
Prepaid Items	119,345	-	-	119,345
TOTAL ASSETS	$ 17,480,193	$ 6,895,058	$ 41,730,942	$ 66,106,193
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES:				
Accounts Payable	$ 336,567	$ 896,822	$ 1,378,507	$ 2,611,896
Salaries Payable	253,642	-	-	253,642
Deposits Payable	13,144,625	74,781	11,774	13,231,180
Due To Other Funds	-	5,266,427	2,174,550	7,440,977
Due To Other Governments	57,363	5,649	-	63,012
Interfund Payable	-	-	1,034,599	1,034,599
Advance From Other Funds	-	-	2,948,909	2,948,909
Unearned Revenue	288	2,915,467	1,114,435	4,030,190
TOTAL LIABILITIES	13,792,485	9,159,146	8,662,774	31,614,405
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - Taxes	34,453	-	19,925	54,378
Unavailable Revenue - Special Assessments	-	1,369,018	6,928,916	8,297,934
Lease Revenue For Subsequent Years	-	-	2,120,325	2,120,325
TOTAL DEFERRED INFLOWS OF RESOURCES	34,453	1,369,018	9,069,166	10,472,637
FUND BALANCES:				
Nonspendable	119,345	-	22,707	142,052
Restricted	-	4,039,400	13,422,882	17,462,282
Committed	1,277,890	107,077	1,515,740	2,900,707
Assigned	474,561	80,399	15,250,099	15,805,059
Unassigned	1,781,459	(7,859,982)	(6,212,426)	(12,290,949)
TOTAL FUND BALANCES (DEFICITS)	3,653,255	(3,633,106)	23,999,002	24,019,151
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 17,480,193	$ 6,895,058	$ 41,730,942	$ 66,106,193

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

CITY OF CHASKA, MINNESOTA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total fund balances - governmental funds	$	24,019,151
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		
Cost of Capital Assets		317,326,497
Less: Accumulated Depreciation and Amortization		(118,654,948)
Due to availability, certain revenues are not recognized under the governmental fund statements until received; however, under full accrual in the government-wide Statement of Activities, revenues are recorded when earned regardless of when received.		
Delinquent Taxes		54,378
Special Assessments		8,297,934
Governmental funds do not report long-term amounts related to pensions and other post employment benefits that are included in governmental activities net position.		
Deferred Outflows - Pension Plan Deferments		11,529,413
Deferred Inflows - Pension Plan Deferments		(771,529)
Deferred Outflows - OPEB Plan Deferments		23,697
Deferred Inflows - OPEB Plan Deferments		(428,576)
Internal service funds are used by management to charge the costs of property and liability insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		4,839,669
Internal balances from business-type activities for internal service fund services.		(158,511)
Governmental funds do not report net pension assets.		388,899
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.		(639,009)
Long-term liabilities, including bonds payable, notes payable, compensated absences, other post-employment benefits and net pension liabilities are not payable with current financial resources and, therefore, are not reported in governmental funds.		
Due within one year		(5,016,200)
Due in more than one year		(77,108,788)
Net position of governmental activities	$	163,702,077

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

CITY OF CHASKA, MINNESOTA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	GENERAL	PUBLIC IMPROVEMENT PROJECTS	NONMAJOR GOVERNMENTAL	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Taxes:				
Property	$ 8,467,504	$ -	$ 5,579,808	$ 14,047,312
Franchise	770,755	-	-	770,755
Licenses And Permits	2,284,612	-	-	2,284,612
Intergovernmental	737,306	5,922,088	2,747,737	9,407,131
Charges For Services	6,021,951	9,150	8,387,464	14,418,565
Fines And Forfeitures	40,684	-	8,540	49,224
Special Assessments	-	21,694	2,017,797	2,039,491
Investment Earnings (Charges)	29,663	(20,466)	274,491	283,688
Leases	-	-	166,836	166,836
Other Revenue	429,036	37,452	137,539	604,027
TOTAL REVENUES	18,781,511	5,969,918	19,320,212	44,071,641
EXPENDITURES				
CURRENT:				
General Government	6,978,926	-	144,808	7,123,734
Economic Development	-	-	1,863,194	1,863,194
Public Safety	9,245,521	-	13,092	9,258,613
Public Works	2,932,122	3,495,776	791,809	7,219,707
Parks, Recreation And Arts	3,073,035	65,654	94,513	3,233,202
DEBT SERVICE:				
Principal	52,070	-	3,695,000	3,747,070
Interest	1,307	-	1,948,300	1,949,607
Issuance Costs And Fiscal Agent Fees	-	45,000	15,153	60,153
CAPITAL OUTLAY	-	8,390,158	7,325,445	15,715,603
TOTAL EXPENDITURES	22,282,981	11,996,588	15,891,314	50,170,883
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,501,470)	(6,026,670)	3,428,898	(6,099,242)
OTHER FINANCING SOURCES (USES)				
Transfers In	4,622,856	1,994,524	6,528,769	13,146,149
Transfers Out	(499,055)	-	(8,643,547)	(9,142,602)
Bonds Issued	-	4,190,000	-	4,190,000
Lease Proceeds	-	-	360,990	360,990
Sale Of Capital Assets	-	-	32,000	32,000
TOTAL OTHER FINANCING SOURCES (USES)	4,123,801	6,184,524	(1,721,788)	8,586,537
NET CHANGE IN FUND BALANCES	622,331	157,854	1,707,110	2,487,295
FUND BALANCES (DEFICITS), JANUARY 1	3,030,924	(3,790,960)	22,291,892	21,531,856
FUND BALANCES (DEFICITS), DECEMBER 31	$ 3,653,255	$ (3,633,106)	$ 23,999,002	$ 24,019,151

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

CITY OF CHASKA, MINNESOTA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Total net change in fund balances - governmental funds	$	2,487,295
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Further detail on increases and decreases can be found in the note on capital assets. (Increases include donations of capital assets.)		
Capital Outlay		17,848,607
Change in Accounting Principle for Leased Assets		16,923
Less: Depreciation and Amortization Expense		(7,729,005)
Net Book Value of assets sold or disposed		(13,479)
Asset Transfers		(3,168,825)
Under modified accrual basis of accounting, certain revenues cannot be recognized until they are available to liquidate liabilities of the current period. Under the full accrual basis of accounting, these revenues are recognized when earned.		
Delinquent Taxes		(13,962)
Special Assessments		115,711
Notes Receivable		(4,558)
Leases Receivable		(8,104)
Long-term debt and other long-term liabilities provide current financial resources to governmental funds, while the repayment of long-term debt and liabilities consume the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Further detail on the additions and reductions can be found in the note on long-term liabilities.		
Additions to long-term liabilities		(19,981,259)
Reductions to long-term liabilities		6,746,587
Net pension and OPEB activity is not recognized in the governmental funds but recognized as the expense/revenue is incurred in the Statement of Activities.		
Net Pension Asset		(558,430)
Deferred Outflows - Pension Plan Deferments		4,104,223
Deferred Inflows - Pension Plan Deferments		8,020,741
Deferred Outflows - OPEB Deferments		(26,921)
Deferred Inflows - OPEB Deferments		(426,239)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		46,974
Internal service funds are used by management to charge the costs of property and liability insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		240,353
Internal service fund loss allocated to business-type activities.		9,281
Change in net position - governmental activities	$	7,705,913

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

CITY OF CHASKA, MINNESOTA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Taxes:				
Property	$ 8,446,549	$ 8,446,549	$ 8,467,504	$ 20,955
Franchise	753,000	753,000	770,755	17,755
Licenses And Permits	1,261,626	1,347,626	2,284,612	936,986
Intergovernmental	737,447	737,447	737,306	(141)
Charges For Services	5,659,018	5,963,078	6,021,951	58,873
Fines And Forfeitures	40,223	40,223	40,684	461
Investment Earnings	22,000	22,000	29,663	7,663
Other Revenue	174,866	177,866	429,036	251,170
TOTAL REVENUES	17,094,729	17,487,789	18,781,511	1,293,722
EXPENDITURES:				
Current:				
General Government	7,349,716	6,993,616	6,978,926	14,690
Public Safety	8,621,815	8,783,815	9,245,521	(461,706)
Public Works	2,918,263	2,918,263	2,932,122	(13,859)
Parks, Recreation And Arts	2,476,535	2,784,695	3,073,035	(288,340)
Debt Service:				
Principal	2,600	39,600	52,070	(12,470)
Interest	800	41,800	1,307	40,493
TOTAL EXPENDITURES	21,369,729	21,561,789	22,282,981	(721,192)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,275,000)	(4,074,000)	(3,501,470)	572,530
OTHER FINANCING SOURCES (USES):				
Transfers In	4,630,000	4,779,000	4,622,856	(156,144)
Transfers Out	(355,000)	(705,000)	(499,055)	205,945
TOTAL OTHER FINANCING SOURCES (USES)	4,275,000	4,074,000	4,123,801	49,801
NET CHANGE IN FUND BALANCES	-	-	622,331	622,331
FUND BALANCES, January 1	3,030,924	3,030,924	3,030,924	-
FUND BALANCES, December 31	$ 3,030,924	$ 3,030,924	$ 3,653,255	$ 622,331

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

CITY OF CHASKA, MINNESOTA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS							GOVERNMENTAL ACTIVITIES-INTERNAL SERVICE FUND
	ELECTRIC	WATER	COMMUNITY CENTER	TURBINE GENERATOR	CURLING CENTER	NONMAJOR ENTERPRISE	TOTALS	
ASSETS								
Current Assets:								
Cash And Investments	$ 4,020,122	$ 655,958	$ 1,700	$ 1,314,303	$ 4,231	$ 1,400,511	$ 7,396,825	$ 399,589
Restricted Assets:								
Cash And Investments For Operating And Maintenance	10,000,000	-	-	-	-	-	10,000,000	-
Cash And Investments For Debt Service	859,255	-	233,308	3,039,954	1,381,899	-	5,514,416	-
Cash And Investments For Construction	-	-	-	-	-	113,068	113,068	-
Receivables:								
Special Assessments	4,715	1,751	-	-	-	3,033	9,499	-
Accounts:								
Current	4,198,833	220,838	187,613	-	44,003	629,439	5,280,726	-
Unbilled	4,331,943	263,207	-	-	-	722,719	5,317,869	-
Allowance For Uncollectible Accounts	(119,459)	(6,358)	(102)	-	(660)	(18,192)	(144,771)	-
Interest	28,559	8,383	1,496	117,587	-	8,907	164,932	8,055
Due From Other Funds	-	2,555,000	-	-	-	3,750,000	6,305,000	1,750,000
Due From Other Governments	29,485	83,000	100,000	-	-	45,000	257,485	-
Interfund Receivable	-	-	-	65,192	-	-	65,192	70,013
Supply Contract Receivable	-	-	-	1,270,503	-	-	1,270,503	-
Leases Receivable	-	24,898	255,339	50,098	-	-	330,335	-
Inventories	2,508,945	277,642	-	-	-	60,632	2,847,219	-
Prepaid Items	-	-	2,673	-	-	-	2,673	-
Total Current Assets	25,862,398	4,084,319	782,027	5,857,637	1,429,473	6,715,117	44,730,971	2,227,657
Noncurrent Assets:								
Supply Contract Receivable	-	-	-	13,506,202	-	-	13,506,202	-
Leases Receivable	-	233,327	1,153,151	412,618	-	-	1,799,096	-
Advance To Other Funds	1,191,884	-	-	580,948	-	-	1,772,832	2,612,012
Capital Assets:								
Land	778,843	222,130	90,466	-	-	466,545	1,557,984	-
Construction In Progress	1,585,723	1,950,078	173,586	-	-	4,010,752	7,720,139	-
Buildings	9,799,403	17,255,218	25,995,010	-	17,040,442	8,884,095	78,974,168	-
Other Improvements	-	1,271,864	807,723	-	-	728,325	2,807,912	-
Furniture And Equipment	2,228,365	814,557	3,570,832	-	1,877,363	4,122,482	12,613,599	-
Infrastructure	32,457,641	9,783,685	-	517,116	-	15,040,865	57,799,307	-
Leased Land Improvements	-	-	-	-	-	611,824	611,824	-
Leased Equipment	-	-	6,343	-	-	21,729	28,072	-
Less: Accumulated Depreciation And Amortization	(22,633,794)	(16,172,382)	(20,554,154)	(27,217)	(3,886,186)	(13,300,726)	(76,574,459)	-
Total Net Capital Assets	24,216,181	15,125,150	10,089,806	489,899	15,031,619	20,585,891	85,538,546	-
Total Noncurrent Assets	25,408,065	15,358,477	11,242,957	14,989,667	15,031,619	20,585,891	102,616,676	2,612,012
TOTAL ASSETS	51,270,463	19,442,796	12,024,984	20,847,304	16,461,092	27,301,008	147,347,647	4,839,669
DEFERRED OUTFLOWS OF RESOURCES								
Pension Plan Deferments	567,499	189,166	453,999	-	151,333	529,665	1,891,662	-
OPEB Plan Deferments	5,933	742	1,308	-	389	2,013	10,385	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	573,432	189,908	455,307	-	151,722	531,678	1,902,047	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 51,843,895	$ 19,632,704	$ 12,480,291	$ 20,847,304	$ 16,612,814	$ 27,832,686	$ 149,249,694	$ 4,839,669
LIABILITIES								
Current Liabilities:								
Accounts Payable	$ 173,126	$ 276,143	$ 133,161	$ -	$ 33,812	$ 257,961	$ 874,203	$ -
Salaries Payable	43,035	11,511	47,542	-	11,871	27,315	141,274	-
Deposits Payable	693,333	39,170	8,002	-	17,142	334,397	1,092,044	-
Compensated Absences	177,354	56,911	65,948	-	22,954	149,320	472,487	-
Accrued Interest Payable	63,044	35,807	9,950	167,625	167,260	96,739	540,425	-
Due To Other Funds	-	-	7,986,907	-	5,155,000	-	13,141,907	-
Due To Other Governments	3,143,605	17,269	12,423	78,363	1,574	28,149	3,281,383	-
Interfund Payable	65,192	15,937	57,755	-	-	259,020	397,904	-
Revenue Bonds Payable	450,000	796,235	335,000	1,400,000	1,085,000	538,765	4,605,000	-
Financed Purchase Payable	-	-	48,768	-	-	-	48,768	-
Lease Liability	-	-	2,627	-	-	6,991	9,618	-
Other Post Employment Benefits	3,185	399	703	-	209	1,079	5,575	-
Unearned Revenue	4,627	1,741	412,978	-	123,061	30,868	573,275	-
Total Current Liabilities	4,816,501	1,251,123	9,121,764	1,645,988	6,617,883	1,730,604	25,183,863	-
Noncurrent Liabilities:								
Compensated Absences	115,458	8,820	65,936	-	44,799	63,478	298,491	-
Advance From Other Funds	580,948	72,361	801,751	-	-	1,152,605	2,607,665	-
Revenue Bonds Payable	7,555,169	8,685,888	3,210,641	13,718,568	9,220,000	9,290,461	51,680,727	-
Financed Purchase Payable	-	-	185,524	-	-	-	185,524	-
Lease Liability	-	-	1,098	-	-	617,190	618,288	-
Other Post Employment Benefits	165,127	20,649	36,414	-	10,835	56,011	289,036	-
Net Pension Liability	1,784,383	594,794	1,427,507	-	475,836	1,665,424	5,947,944	-
Total Noncurrent Liabilities	10,201,085	9,382,512	5,728,871	13,718,568	9,751,470	12,845,169	61,627,675	-
TOTAL LIABILITIES	15,017,586	10,633,635	14,850,635	15,364,556	16,369,353	14,575,773	86,811,538	-
DEFERRED INFLOWS OF RESOURCES								
Leases	-	254,305	1,368,013	457,704	-	-	2,080,022	-
Debt Refunding Deferments	-	-	-	296,208	-	-	296,208	-
Pension Plan Deferments	37,515	12,505	30,012	-	10,004	35,014	125,050	-
OPEB Plan Deferments	107,292	13,417	23,660	-	7,040	36,392	187,801	-
TOTAL DEFERRED INFLOWS OF RESOURCES	144,807	280,227	1,421,685	753,912	17,044	71,406	2,689,081	-
NET POSITION								
Net Investment In Capital Assets	16,211,012	6,421,740	6,306,148	489,899	4,726,619	12,997,016	47,152,434	-
Restricted For Debt Service	10,859,255	-	233,308	2,881,996	1,381,899	-	15,356,458	-
Unrestricted	9,611,235	2,297,102	(10,331,485)	1,356,941	(5,882,101)	188,491	(2,759,817)	4,839,669
TOTAL NET POSITION	36,681,502	8,718,842	(3,792,029)	4,728,836	226,417	13,185,507	59,749,075	4,839,669
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	$ 51,843,895	$ 19,632,704	$ 12,480,291	$ 20,847,304	$ 16,612,814	$ 27,832,686	149,249,694	$ 4,839,669
				Net position - total enterprise funds			59,749,075	
				Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			158,511	
				Net position of business-type activities			$ 59,907,586	

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

CITY OF CHASKA, MINNESOTA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS							GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	ELECTRIC	WATER	COMMUNITY CENTER	TURBINE GENERATOR	CURLING CENTER	NONMAJOR ENTERPRISE	TOTALS	
OPERATING REVENUES:								
Sales	$ 55,020,552	$ 4,319,046	$ 2,791,020	$ 1,366,151	$ 1,403,440	$ 10,637,636	$ 75,537,845	$ 1,144,264
OPERATING EXPENSES:								
Production	37,929,107	752,598	-	-	-	3,095,565	41,777,270	-
Distribution / Collections	3,294,113	850,913	-	-	-	1,381,363	5,526,389	-
Administration	4,535,704	973,791	3,933,413	331,016	1,342,839	4,333,986	15,450,749	1,079,811
Depreciation And Amortization	1,573,141	889,582	865,041	27,217	628,948	963,231	4,947,160	-
TOTAL OPERATING EXPENSES	47,332,065	3,466,884	4,798,454	358,233	1,971,787	9,774,145	67,701,568	1,079,811
OPERATING INCOME (LOSS)	7,688,487	852,162	(2,007,434)	1,007,918	(568,347)	863,491	7,836,277	64,453
NON-OPERATING REVENUES:								
Investment Earnings (Charges)	182,874	32,206	(92,707)	12,574	(60,617)	36,108	110,438	77,362
Intergovernmental	8,172	3,424	6,253	-	2,084	47,458	67,391	-
Payments	-	3,514	14,954	56,082	-	-	74,550	-
Gain On Sale Of Capital Assets	-	-	-	-	-	10,206	10,206	-
Miscellaneous Refunds	-	-	-	-	-	-	-	180,884
TOTAL NON-OPERATING REVENUES	191,046	39,144	(71,500)	68,656	(58,533)	93,772	262,585	258,246
NON-OPERATING EXPENSES:								
Interest	256,374	132,377	126,744	470,153	403,995	340,983	1,730,626	-
Fiscal Agent Fees	2,700	1,454	3,914	4,500	3,714	1,390	17,672	-
Loss On Sale Of Capital Assets	-	-	6,768	-	-	-	6,768	-
TOTAL NON-OPERATING EXPENSES	259,074	133,831	137,426	474,653	407,709	342,373	1,755,066	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	7,620,459	757,475	(2,216,360)	601,921	(1,034,589)	614,890	6,343,796	322,699
CAPITAL CONTRIBUTIONS	342,671	924,101	100,000	-	-	3,325,942	4,692,714	-
TRANSFERS IN (OUT):								
Transfers In	-	465,000	470,000	-	1,581,692	627,617	3,144,309	-
Transfers Out	(6,513,210)	(117,000)	-	-	-	(435,300)	(7,065,510)	(82,346)
TOTAL TRANSFERS IN (OUT)	(6,513,210)	348,000	470,000	-	1,581,692	192,317	(3,921,201)	(82,346)
CHANGE IN NET POSITION	1,449,920	2,029,576	(1,646,360)	601,921	547,103	4,133,149	7,115,309	240,353
NET POSITION, JANUARY 1	35,231,582	6,689,266	(2,145,669)	4,126,915	(320,686)	9,052,358	52,633,766	4,599,316
NET POSITION, DECEMBER 31	$ 36,681,502	$ 8,718,842	$ (3,792,029)	$ 4,728,836	$ 226,417	$ 13,185,507	59,749,075	$ 4,839,669

Change in net position - total enterprise funds	$ 7,115,309
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(9,281)
Change in net position - business-type activities	$ 7,106,028

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

CITY OF CHASKA, MINNESOTA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS							GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	ELECTRIC	WATER	COMMUNITY CENTER	TURBINE GENERATOR	CURLING CENTER	NONMAJOR ENTERPRISE	TOTALS	
CASH FLOWS FROM OPERATING ACTIVITIES:								
Receipts From Customers And Users	$ 55,411,159	$ 4,226,506	$ 2,734,703	$ 1,361,139	$ 1,306,016	$ 10,592,645	$ 75,632,168	$ 1,148,909
Payments To Suppliers	(43,681,719)	(1,553,083)	(1,702,923)	(310,000)	(653,980)	(6,220,799)	(54,122,504)	(1,079,811)
Payments To Employees	(2,437,648)	(727,611)	(2,166,022)	-	(646,329)	(2,604,445)	(8,582,055)	-
Miscellaneous Receipts	-	-	-	-	-	-	-	180,884
Net Cash Provided (Used) By Operating Activities	9,291,792	1,945,812	(1,134,242)	1,051,139	5,707	1,767,401	12,927,609	249,982
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:								
Transfers From Other Funds	-	465,000	470,000	-	1,581,692	383,617	2,900,309	-
Transfers To Other Funds	(6,513,210)	(117,000)	-	-	-	(435,300)	(7,065,510)	(82,346)
Due From Other Funds	-	445,000	-	-	-	(2,155,000)	(1,710,000)	1,250,000
Due To Other Funds	-	-	1,641,907	-	(80,000)	-	1,561,907	-
Interfund Loans To Other Funds	88,436	-	-	61,479	-	-	149,915	(1,637,025)
Interest Payments On Interfund Loans	-	-	-	42,740	-	-	42,740	-
Interest Payments On Leases	-	-	13,458	12,282	-	-	25,740	-
Payments	-	3,233	-	-		-	3,233	-
Intergovernmental	8,172	3,424	6,253	-	2,084	47,458	67,391	-
Net Cash Provided (Used) By Non-Capital Financing Activities	(6,416,602)	799,657	2,131,618	116,501	1,503,776	(2,159,225)	(4,024,275)	(469,371)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Capital Contributions	342,671	83,000	100,000	-	-	253,560	779,231	-
Principal Paid On Bonds	(430,000)	(918,035)	(320,000)	(1,340,000)	(1,050,000)	(512,965)	(4,571,000)	-
Principal Paid On Financed Purchase	-	-	(46,302)	-	-	-	(46,302)	-
Principal Paid On Leases	-	-	(2,618)	-	-	(9,372)	(11,990)	-
Interest And Fiscal Charges	(272,075)	(151,604)	(151,030)	(742,000)	(420,564)	(320,713)	(2,057,986)	-
Proceeds From Sale Of Capital Assets	-	-	-	-	-	10,206	10,206	-
Construction And Acquisition Of Capital Assets	(883,335)	(1,924,809)	(732,673)	(517,116)	(21,563)	(1,207,658)	(5,287,154)	-
Transfers From Other Funds	-	-	-	-	-	244,000	244,000	-
Supply Contract Payments Received	-	-	-	1,686,176	-	-	1,686,176	-
Interfund Loan Payments To Other Funds	(61,479)	(15,075)	277,378	-	-	416,420	617,244	-
Interest Payments On Interfund Loans	(42,740)	(4,792)	(28,366)	-	-	(36,444)	(112,342)	-
Net Cash Provided (Used) By Capital And Related Financing Activities	(1,346,958)	(2,931,315)	(903,611)	(912,940)	(1,492,127)	(1,162,966)	(8,749,917)	-
CASH FLOWS FROM INVESTING ACTIVITIES:								
Interest (Charges) On Investments	166,851	27,313	(92,707)	2,965	(60,617)	31,079	74,884	74,181
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,695,083	(158,533)	1,058	257,665	(43,261)	(1,523,711)	228,301	(145,208)
CASH AND CASH EQUIVALENTS, January 1	13,184,294	814,491	233,950	4,096,592	1,429,391	3,037,290	22,796,008	544,797
CASH AND CASH EQUIVALENTS, December 31	$ 14,879,377	$ 655,958	$ 235,008	$ 4,354,257	$ 1,386,130	$ 1,513,579	$ 23,024,309	$ 399,589
CASH AND CASH EQUIVALENTS:								
Cash And Investments	$ 4,020,122	$ 655,958	$ 1,700	$ 1,314,303	$ 4,231	$ 1,400,511	$ 7,396,825	$ 399,589
Restricted Assets-Bonds:								
Cash And Investments for Operating And Maintenance	10,000,000	-	-	-	-	-	10,000,000	-
Cash And Investments For Debt Service	859,255	-	233,308	3,039,954	1,381,899	-	5,514,416	-
Cash And Investments For Construction	-	-	-	-	-	113,068	113,068	-
Total Cash And Cash Equivalents	$ 14,879,377	$ 655,958	$ 235,008	$ 4,354,257	$ 1,386,130	$ 1,513,579	$ 23,024,309	$ 399,589
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:								
Operating Income (Loss)	$ 7,688,487	$ 852,162	$ (2,007,434)	$ 1,007,918	$ (568,347)	$ 863,491	$ 7,836,277	$ 64,453
Adjustments To Reconcile Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities:								
Depreciation And Amortization Expense	1,573,141	889,582	865,041	27,217	628,948	963,231	4,947,160	-
Allowance For Uncollectible Accounts	(8,814)	(148)	102	-	172	(181)	(8,869)	-
Miscellaneous Receipts	-	-	-	-	-	-	-	180,884
(Increase) Decrease In Assets And Deferred Outflows:								
Special Assessments	14,942	3,310	-	-	-	17,286	35,538	-
Accounts Receivable	(122,036)	(38,754)	(42,003)	-	(11,477)	(128,650)	(342,920)	4,645
Due From Other Governments	(16,566)	(83,000)	(98,837)	-	-	33,500	(164,903)	-
Prepaid Expense	-	-	(2,673)	-	-	-	(2,673)	-
Leases Receivable	-	(258,225)	(1,408,490)	(462,716)	-	-	(2,129,431)	-
Inventory	(884,547)	(166)	-	-	-	(30,487)	(915,200)	-
Deferred Outflows	144,265	65,101	156,008	-	51,442	131,018	547,834	-
Increase (Decrease) In Liabilities And Deferred Inflows:								
Accounts Payable	60,060	256,010	56,104	-	12,927	(136,115)	248,986	-
Salaries Payable	10,575	798	9,885	-	1,526	842	23,626	-
Deposits Payable	538,111	33,292	(3,701)	-	(5,700)	70,950	632,952	-
Compensated Absences Payable	48,740	3,720	(56,377)	-	(3,577)	19,124	11,630	-
Net Pension Liability	872,642	269,172	646,015	-	215,339	818,807	2,821,975	-
Due To Other Governments	118,577	(1,449)	(26,524)	21,016	(7,188)	(60,089)	44,343	-
Unearned Revenue	(15,030)	(3,320)	128,599	-	(80,419)	(37,896)	(8,066)	-
Other Post Employment Benefits	(38,867)	(23,741)	(54,654)	-	(6,015)	(52,079)	(175,356)	-
Deferred Inflows - Leases	-	254,305	1,368,013	457,704	-	-	2,080,022	-
Deferred Inflows	(691,888)	(272,837)	(663,316)	-	(221,924)	(705,351)	(2,555,316)	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 9,291,792	$ 1,945,812	$ (1,134,242)	$ 1,051,139	$ 5,707	$ 1,767,401	$ 12,927,609	$ 249,982
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:								
Transfers Of Capital Assets	$ -	$ 670,464	$ -	$ -	$ -	$ 2,498,361	$ 3,168,825	$ -
Contributions of Capital Assets	$ -	$ 170,637	$ -	$ -	$ -	$ 574,021	$ 744,658	$ -
Amortization Of Bond Premiums	$ 51,441	$ 20,129	$ 47,555	$ 213,571	$ -	$ 25,876	$ 358,572	$ -
Amortization Of Gain On Refunding	$ -	$ -	$ -	$ 37,026	$ -	$ -	$ 37,026	$ -
Acquisition of Leased Assets	$ -	$ -	$ 6,343	$ -	$ -	$ 633,553	$ 639,896	$ -
Lease Revenue Over(Under) Lease Receivable Payments	$ -	$ 3,920	$ 40,477	$ 5,012	$ -	$ -	$ 49,409	$ -

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

Note 1 Summary of Significant Accounting Policies

The City of Chaska (the City) operates under the Optional Plan A form of government pursuant to applicable Minnesota laws and statutes. The Plan A form of government prescribes an Administrator-Council form of organization. The Council consists of an elected mayor and four council members. The City provides services such as public safety, highways and streets, culture-recreation, public improvements, planning and zoning, and general administration. The City operates electric, water, sewer, and storm water utilities in addition to a community center, two golf courses, a gas turbine generator, and a curling and event center.

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units by the Governmental Accounting Standards Board (GASB). In order to enhance the usefulness of the financial statements to the reader the following is a summary of the City's significant accounting policies.

A) The Financial Reporting Entity

These financial statements present the City (primary government) and its component units. The City includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the City are financially accountable and are included within the basic financial statements of the City because of the significance of their operational or financial relationship with the City.

The City is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City.

As a result of applying the component unit definition criteria above, one organization has been defined and is presented in this report as follows:

Blended component unit – The Chaska Economic Development Authority (Chaska EDA) was established in 1987 by Resolution No. 87-25 of the Chaska City Council. The Chaska EDA is included in these financial statements because the Chaska EDA Board is comprised of City Council members. Activities of the Chaska EDA are financed by a tax levy of the City for that purpose. There are no other statements for the Chaska EDA other than those presented in this report.

B) Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide financial statements and fund financial statements. Government-wide financial statements (Statement of Net Position and Statement of Activities) report information based on the City as a whole. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities,* which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support.

The 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. Direct expenses also include allocated expenses to functional programs from centralized expenses reported

in the Self Insurance fund. *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, 2) operating grants and contributions that are restricted to meet the operational requirements of a particular function and 3) capital grants and contributions (including special assessments) that are restricted to meeting the capital requirements of a particular function. Taxes and other internally directed revenues are reported as *general revenues.*

The accounts of the City are organized on the basis of funds and separate "Fund Financial Statements" are provided for Governmental funds and Proprietary funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions and activities. A fund is a separate accounting entity with self-balancing accounts that include assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund financial statements present information for individual major funds in separate columns. Nonmajor funds are presented aggregately in one column in the fund financial statements.

Major Funds

The City reports the following major governmental funds:

- **General Fund –** This fund is the City's primary operating fund and is used to account for all financial resources except those required to be accounted for in another fund.
- **Public Improvement Projects Capital Project Fund –** This fund accounts for the financing and construction of public improvement projects.

The City reports the following major proprietary funds:

- **Electric Fund –** This fund accounts for the activities of the City's Electric Utility operations.
- **Water Fund –** This fund accounts for the activities of the City's Water Utility operations.
- **Community Center Fund –** This fund accounts for activities of the City's Community Center operations.
- **Turbine Generator Fund –** This fund accounts for the activities of the City's Turbine Generator Utility operations.
- **Curling Center Fund –** This fund accounts for the activities of the City's Curling and Event Center operations.

Additionally, the City reports the following fund type:

- **Internal Service Fund –** Internal service funds account for operations that provide services to other departments or agencies of the government on a cost reimbursement basis. The City has one Internal Service fund – the Self-Insurance fund. This fund is used to account for the purchase of property, liability, and workers' compensation insurance for all City departments. Costs are allocated to individual departments.

C) Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The economic resources measurement focus aims to report all inflows, outflows, and balances affecting or reflecting an entity's net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenues 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures are generally recorded when a liability is incurred, as under the accrual basis of accounting. However, principal and interest on long-term debt and other long-term obligations are recognized as expenditures to the extent they have matured.

Property taxes, franchise taxes, licenses, and interest associated with the current period are all considered to be susceptible to accrual and have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are administrative charges between the City's enterprise funds and other functions of the government. Elimination of these charges would misrepresent the direct costs and program revenues reported for the various functions concerned.

Proprietary funds are accounted for on a flow of *economic resources measurement focus* and *accrual basis of accounting*. This means that all assets, including capital assets, deferred outflows of resources, and all liabilities, including long-term liabilities and deferred inflows of resources associated with fund activity are included on the Statement of Net Position. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net position. Revenues are recognized when they are earned, and expenses are recognized at the time liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating expenses for all the City's enterprise funds and internal service fund are cost of sales and services, administrative expense, depreciation of capital assets, and amortization of right to use leased assets. All other revenues and expenses are reported as non-operating items.

D) Budgetary Accounting

Budgets for the General fund, two Special Revenue funds and one Capital Project fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The non-major Special Revenue funds with budgets are the Mount Pleasant Maintenance & Care fund and the Chaska EDA fund. The budgeted non-major capital project fund is the Equipment Acquisition fund. All annual appropriations lapse at fiscal year-end. Budget schedules for the budgeted non-major funds are included later in this financial report.

E) Cash and Investments

Cash balances from all funds are combined and invested to the extent available as authorized by Minnesota State Statutes. Earnings from such investments are allocated to the respective funds based on applicable cash balance participation by each fund. Investments are stated at fair value, except for investments in external investment pools, which are stated at amortized cost. Cash and cash equivalents consist of available cash, cash deposits and highly liquid investments with an original maturity date at the time of purchase of three months or less. The proprietary funds' portion in the government-wide cash and investment management pool is considered to be cash equivalent. Interest on escrow investments is allocated specifically to the related fund. Investment income is accrued at the balance sheet date.

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America (GAAP). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See **Note 3** for the City's recurring fair value measurements as of year-end.

F) Receivables

- **Property Tax**

Property tax levies are set by the City Council and must be levied on or before five business days after December 20 each year. Levied property taxes are certified to Carver County for collection in the following year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over assessable property. Such taxes become a lien on January 1 and are recorded as receivables by the City on that date. Property taxes are due from taxpayers in two equal installments, on May 15 and October 15. Minnesota counties typically provide tax settlements to cities and other local governments three times a year: in July, December, and January of the following year. However, cities can request that 70% of the July settlement be distributed three weeks early. The City has a standing request with the County for this, and thus receives the early settlement each June.

Revenues are accrued and recognized in the government-wide financial statements in the current period. In the fund financial statements, taxes that remain unpaid at December 31 are classified as delinquent taxes and have been offset by a deferred inflow of resources, because it is not known when they will be available to finance current expenditures. No allowance for uncollectible taxes has been provided because such amounts are not expected to be material.

- **Special Assessments**

Special assessments are levied against benefiting properties for the assessable costs of special assessment improvement projects in accordance with state statutes. The City usually adopts assessment rolls before an improvement contract is awarded. Annual installments (including interest) for special assessments are collected by the County in the same manner as property taxes.

The City recognizes special assessment revenue in the government-wide financial statements when the assessment rolls are levied. In the governmental fund financial statements, the City recognizes special assessment revenue when it becomes both measurable and available. Current assessments, which remain unpaid at December 31 are classified as delinquent receivables and together with deferred assessments are fully offset by unavailable revenue – special assessments, a deferred inflow of resources, because it is not known when they will be available to finance current expenditures. Delinquent special assessments receivable at December 31, 2022, totaled $90,983.

- **Trade Receivables**

Utility and miscellaneous accounts receivable are shown net of an allowance for uncollectible accounts on the Statement of Net Position. On December 31, 2022, the allowance for uncollectible accounts is $145,304.

- **Leases Receivable**

The City's leases receivable are measured at the present value of lease payments expected to be received during the leases' terms. Under the lease agreements, the City may receive variable lease payments that are dependent upon the lessee's revenue or other factors. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for the lease receivable. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

G) Short-Term and Long-Term Interfund Receivables/Payables

City operations include activity between individual funds for goods provided or services rendered. The current portions of lending/borrowing arrangements are classified as "interfund receivables/payables." The long-term portions of interfund receivables and payables are reported as "advance to other funds" and "advance from other funds."

H) Inventory

The original cost of materials and supplies are recorded as expenditures at the time of purchase for Governmental Funds. These funds do not maintain material amounts of inventories.

Inventories in the Proprietary Funds are valued at cost, which approximates market, using the first in-first out (FIFO) method. Inventory is recorded as an expense when consumed.

I) Prepaid Items

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

J) Restricted Assets

In the government-wide statement of net position and proprietary fund financial statements, unspent bond proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets because their use is limited by applicable bond covenants. Investment earnings on these assets are allocated directly to the appropriate funds. The City has also restricted cash in the governmental funds. A deposit is being held and administered by the City on behalf of a developer for the sole purpose of funding construction-related expenses.

K) Capital Assets

Capital assets, which include property, buildings, improvements, equipment, right to use leased assets, and infrastructure (e.g., roads, bridges, streets, sidewalks, drainage systems, and lighting systems) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Such assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are valued at their estimated acquisition value on the date of donation. Right to use leased assets are recorded at the value of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The City uses the following capitalization policy:

Description	Capitalization Threshold
Land	$25,000
Buildings and Building Improvements	25,000
Other Improvements	25,000
Furniture and Equipment	10,000
Infrastructure	50,000

Depreciation and amortization of assets on the government-wide statements for the primary government (governmental and business-type activities) and in the proprietary funds financial statements is charged as an expense against operations using the straight-line method and the following estimated useful lives:

Description	Life
Buildings and Building Improvements	25 years
Other Improvements	25 - 50 years
Furniture and Equipment	3 - 25 years
Infrastructure	10 - 50 years

Right to use leased assets are amortized over the shorter of the useful life of the asset or the related lease term. Capital assets not being depreciated or amortized include land, because land is believed to have an unlimited useful life; works of art/historical treasures, because these assets do not have a determinable useful life; and construction in progress, because construction on the asset has not been fully completed.

L) Compensated Absences

The City's policy permits employees to accumulate earned, but unused paid personal leave (PPL), vacation, sick leave, and compensatory time benefits. Employees are compensated upon termination for unused PPL, vacation, and compensatory time. Sick leave is accrued as used or when it becomes likely that it will be paid as termination pay, while PPL, vacation, and compensatory time is recorded as an expense and liability as the benefits accrue in

the government-wide and proprietary fund financial statements. The liability for these amounts is reported in governmental funds only if they have matured, for example, due to employee resignations and retirements.

For the General Fund, the City commits a portion of fund balance for compensated absences equal to the three-year average of the percent of compensated absences expected to be used in the coming year. The remaining portion of compensated absences in the General Fund is set aside in Assigned Fund Balance at the discretion of the Administrative Services Director.

M) Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, statements of financial position will sometimes report separate sections for deferred outflows or inflows of resources. These separate financial statement elements represent a consumption or acquisition of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of financial resources (revenue) until then.

The City reports deferred outflows and inflows of resources related to pensions and other post-employment benefits (OPEB) in the government-wide and enterprise funds Statements of Net Position. These deferred outflows and inflows result from the difference between expected and actual economic experience, changes in actuarial assumptions, net collective difference between projected and actual investment earnings, changes in proportion, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

The City reports deferred inflows of resources related to debt refunding in the government-wide and enterprise funds Statements of Net Position. This deferred inflow results from the differences between the resources required to refund debt and the net carrying amount of the refunded issue. These amounts are deferred and amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter.

The City also reports deferred inflows of resources for leases receivable in the government-wide and enterprise funds Statements of Net Position and governmental funds balance sheet. These deferred inflows are amortized on a straight-line basis over the term of the related leases.

Unavailable revenue arises only under the modified accrual basis of accounting and therefore is only reported in the governmental funds balance sheet. The governmental funds report unavailable revenues for taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

N) Long-Term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period incurred.

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

O) Fund Balance Classifications

The difference between fund assets and deferred outflows of resources less liabilities and deferred inflows of resources is "fund balance" on the governmental fund statements. In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in governmental funds. These classifications are as follows:

- **Nonspendable** – consists of amounts that cannot be spent because it is not in spendable form, such as prepaid items, inventory, leases receivable net of deferred inflows, and other long-term assets.

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

- **Committed** – consists of amounts related to internally imposed constraints that are established by formal action (resolution) of the City Council. Those committed amounts cannot be used for any other purposes unless the City Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

- **Assigned** – consists of amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General fund, assigned amounts represent intended use established by the governing body itself or by an official to which the governing body delegates authority. Pursuant to City Council Resolution, the City's Administrative Services Director is authorized to establish assignments of fund balance.

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

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first and then unrestricted as needed. When committed, assigned or unassigned funds are available for expenditure, it is the City's policy to spend committed funds first, assigned funds second, and unassigned funds last.

P) Net Position

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

- **Net Investment in Capital Assets -** consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets and the outstanding balance of any capital related payables such as contracts and retainage payable.

- **Restricted Net Position -** consists of net position restricted by limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulation of other governments.

- **Unrestricted Net Position** – all other elements of net position that do not meet the definition of "restricted" or "net investment in capital assets" are reported as unrestricted.

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

Q) Interfund Transactions

Interfund services provided are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. In the ordinary course of business, transfers between funds are made to finance projects. Other interfund transactions are reported as transfers in/out. Interfund transactions within the respective categories of governmental activities and business-type activities in the government-wide statement of activities are eliminated. The internal balances caption on the government-wide statement of net position represents interfund receivable or payable between governmental and business-type activities.

R) Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America (GAAP), requires management to make estimates and assumptions that affect the amounts reported in the financial statements during the reporting period. Actual results could differ from those estimates.

S) Pension Plans

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

For purposes of measuring the net pension liability (asset), deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Chaska Fire Department Relief Association Pension Plan (CFDRAPP) and additions to/deductions from CFDRAPP's fiduciary net position have been reported using a one-year look-back period. Investments are reported at fair value.

T) Change in Accounting Principle

During the year ended December 31, 2022, the City implemented GASB Statement No. 87, *Leases*. This statement included major changes in recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The implementation of this new GASB statement in the current year resulted in the City reporting new lease receivables and deferred inflows of resources, and new lease liabilities and right-to-use lease assets. Adjustments to capital assets and long-term liabilities were made but did not require a restatement of net position in the current year. See Note 4, Note 6, and Note 7 for additional information on this change in the current year.

Note 2 Compliance and Accountability

A) Budget

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annually appropriated budgets are adopted for the General Fund, two Special Revenue Funds: Mount Pleasant Maintenance & Care Fund and Chaska EDA Fund, and one Capital Project Fund: Equipment Acquisition Fund. Budgeted amounts are as originally adopted and as amended by the City Council.

The City follows these procedures in establishing and monitoring the annual budget:

1. Prior to September 30 each year, the City Administrator submits to the City Council a proposed operating budget for the year commencing the following January 1.
2. Public hearings are held to obtain public comments.
3. The budget is legally enacted by resolution after obtaining public comments.
4. The legal level of budgetary control is at the fund level. Budgetary control is maintained by department heads for all assigned divisions. Department heads may reallocate budget appropriations between divisions within the same fund, but not reallocate between funds or functions. The City Administrator may reallocate budget appropriations between functions within the same fund.
5. During the year, expenditures in various categories (i.e., personal services, operating supplies, other services and charges, capital outlay, and other financing uses) may exceed the level of appropriation if additional revenues or reduced expenditures in another account are identified and available to offset the additional expenditures.
6. Unused budgeted expenditure appropriations lapse at year-end.
7. Annual appropriated budgets are not adopted for Debt Service Funds because budgetary control is achieved through bond indenture provisions. Budgetary control for other Capital Project Funds is accomplished through project controls, so budgets are not adopted.

B) Excess of Expenditures Over Appropriations

For the year ended December 31, 2022, expenditures exceeded appropriations in the General fund by $721,192, Mount Pleasant Maintenance & Care Special Revenue fund by $439, and the Equipment Acquisition Capital Project fund by $2,619,579. Variances in the General fund and Mount Pleasant Special Revenue fund were offset by revenues greater than expected in each fund. The Equipment Acquisition fund variance was offset by fund balance.

C) Nonmajor Funds with Negative Equity

The following nonmajor funds maintained a deficit fund balance at December 31, 2022:

Special Revenue Fund	
Chaska EDA	$ 910,739
Capital Project Funds	
Equipment Acquisition	$ 1,280,385
Abatement Program	696,611
TIF Dist #14 - Downtown Redevelopment	2,246,609
TIF Dist #20 - Brewery Project	20,567
TIF Dist #21 - Hot Spot Project	76,990
TIF Dist #22 - Ernst House Project	64,239
TIF Dist #23 - City Square West Project	831,110
TIF Dist #24 - Chaska Creek Industrial Project	43,574

The deficit in the Chaska EDA fund is due to various economic development projects, some of which have not received final funding. Ongoing activities of the Chaska EDA fund will eliminate this deficit.

The deficits in the Capital Project funds relate to capital projects that have incurred expenditures and equipment purchases that have not received final financing. The Equipment Acquisition fund deficit is due to fire truck purchases that will be reimbursed through future year bond issuance. The Abatement Program and TIF District deficits are due to project costs for the districts. Abatement and tax increment revenue collected in future years will eliminate these deficits. All funds are expected to recover their deficits.

Note 3 Cash and Investments

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the government-wide statement of net position as "cash and investments."

Deposits, investments, petty cash and change funds are reported on the City's financial statements as follows:

Statement of Net Position - Government-Wide	
Cash and Investments	$29,228,394
Restricted Cash and Investments	27,965,268
Total Cash and Investments	$57,193,662

A) Deposits

In accordance with applicable Minnesota Statutes, the City maintains deposits at depository banks authorized by the City Council, including checking accounts and certificates of deposits.

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

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of bank failure, the City's deposits may be lost and not recovered.

Minnesota Statutes require that federal deposit insurance, corporate surety bond or collateral protect all deposits. The fair value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds. Authorized collateral includes the legal investments described below under "credit risk", as well as certain first mortgage notes and certain other state or local government obligations. Minnesota Statutes require that securities pledged as collateral be held in safekeeping by the City or in a financial institution other than that furnishing the collateral. The City's investment policies do not further address limiting exposure to custodial credit risk for deposits.

At year-end, the carrying amount of the City's deposits was $17,369,598, while the balance on the bank records was $19,722,660. Total bank deposits include a developer's escrow with an account balance of $11,371,501. These funds are being held and administered by the City on behalf of the developer for the sole purpose of funding construction-related expenses. At December 31, 2022, all deposits were insured, or collateralized by securities held by the City's agent in the City's name.

B) Investments

The City has the following investments at year-end:

	Credit Risk		Fair Value Measurements	Interest Risk - Maturity Duration in Years			
Investment Type	Rating	Agency	Using	Less Than 1	1 to 5	More than 5	Total
U.S. Government Agencies	AA+	S&P	Level 2	$ 2,969,390	$ 6,412,181	$ -	$ 9,381,571
State and Local Bonds	AA	S&P	Level 2	1,499,355	1,655,140	-	3,154,495
State and Local Bonds	Aa2	Moody's	Level 2	465,000	-	-	465,000
Commercial Paper	A-1	S&P	Level 2	3	-	-	3
Negotiable CDs	N/R	N/R	Level 2	-	712,377	-	712,377
Investments in Mutual Funds & Money Markets							
First American Government Obligations	AAAm	S&P	Level 1	N/A	N/A	N/A	2,581,489
100% Treasury MM Fund	AAAm	S&P	Level 1	N/A	N/A	N/A	3,273,904
Minnesota Municipal MM Fund	N/R	N/R	N/A	N/A	N/A	N/A	20,250,687
Total Investments:				$ 4,933,748	$ 8,779,698	$ -	39,819,526
						Total Deposits	17,369,598
						Petty Cash and Change Funds	4,538
						Total Deposits and Investments	$ 57,193,662

N/A - Not Applicable
N/R - Not Rated

The Minnesota Municipal Money Market Fund (the 4M Fund) is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is a customized cash management program for Minnesota public funds. It is also sponsored and governed by the League of Minnesota Cities since 1987. Allowable under Minnesota Statutes, the 4M Fund is comprised of top quality, highly rated investments.

The 4M Fund is an external investment pool not registered with the Securities and Exchange Commission (SEC); however, it follows the same regulatory rules of the SEC. The reported value of the pool is the same as the fair value of the pool share. The City's investment in this fund is measured at amortized cost. For this investment pool, there are no unfunded commitments, redemption frequency is daily, and there is no redemption notice required for the Liquid Class; the redemption notice period is 14 days for the Plus Class.

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

Custodial Credit Risk – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policies do not address limiting exposure to custodial credit risk.

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

Concentration Risk – This is the risk associated with investing a significant portion of the City's investment (considered 5.0% or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as Treasuries), investment pools, and mutual funds. The City's investment policy does not limit the concentration of investments.

At year-end, the City had more than 5.0 percent of its investments in the following:

Issuer	Percent	Amount
Federal Home Loan Banks	16.14%	$6,426,461

Interest Rate Risk - This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The City's investment policy does not limit the duration of investments.

Note 4 Capital Assets

Capital asset activity for Governmental and Business-Type activities for the year ended December 31, 2022, was as follows:

	Beginning Balance	Change in Accounting Principle*	Increases	Decreases	Reclass & Transfers	Ending Balance
Governmental Activities						
Capital assets, not depreciated/amortized:						
Land	$ 56,603,006	$ -	$ 2,081,579	$ -	$ 9,951	$ 58,694,536
Works of Art/Treasures	105,027	-	-	-	-	105,027
Construction In Progress	16,485,776	-	13,047,692	(8,658)	(6,608,568)	22,916,242
Total capital assets, not depreciated/amortized:	73,193,809	-	15,129,271	(8,658)	(6,598,617)	81,715,805
Capital assets, depreciated and amortized:						
Buildings and Building Improvements	11,344,771	-	-	-	-	11,344,771
Other Improvements	24,508,684	-	225,056	-	41,669	24,775,409
Furniture & Equipment	12,629,721	-	508,180	(241,939)	30,590	12,926,552
Infrastructure	181,182,706	-	1,624,758	-	3,378,231	186,185,695
Leased Equipment	-	16,923	361,342	-	-	378,265
Total capital assets, depreciated and amortized:	229,665,882	16,923	2,719,336	(241,939)	3,450,490	235,610,692
Less accumulated depreciation and amortization for:						
Buildings and Building Improvements	(8,305,272)	-	(265,904)	-	-	(8,571,176)
Other Improvements	(10,788,713)	-	(744,542)	-	-	(11,533,255)
Furniture & Equipment	(8,790,832)	-	(785,538)	237,118	(20,698)	(9,359,950)
Infrastructure	(83,257,546)	-	(5,885,587)	-	-	(89,143,133)
Leased Equipment	-	-	(47,434)	-	-	(47,434)
Total accumulated depreciation and amortization:	(111,142,363)	-	(7,729,005)	237,118	(20,698)	(118,654,948)
Net capital assets, depreciated and amortized:	118,523,519	16,923	(5,009,669)	(4,821)	3,429,792	116,955,744
Governmental activities capital assets, net:	$ 191,717,328	$ 16,923	$ 10,119,602	$ (13,479)	$ (3,168,825)	$ 198,671,549
Business-Type Activities						
Capital assets, not depreciated/amortized:						
Land	$ 1,449,855	$ -	$ 108,129	$ -	$ -	$ 1,557,984
Construction In Progress	5,569,853	-	3,096,572	-	(946,286)	7,720,139
Total capital assets, not depreciated/amortized:	7,019,708	-	3,204,701	-	(946,286)	9,278,123
Capital assets, depreciated and amortized:						
Buildings and Building Improvements	78,369,860	-	512,826	-	91,482	78,974,168
Other Improvements	2,512,227	-	178,473	-	117,212	2,807,912
Furniture & Equipment	12,030,292	-	688,979	(84,974)	(20,698)	12,613,599
Infrastructure	52,446,057	-	1,446,833	-	3,906,417	57,799,307
Leased Land Improvements	-	611,824	-	-	-	611,824
Leased Equipment	-	6,343	21,729	-	-	28,072
Total capital assets, depreciated and amortized:	145,358,436	618,167	2,848,840	(84,974)	4,094,413	152,834,882
Less accumulated depreciation and amortization for:						
Buildings and Building Improvements	(43,194,199)	-	(2,373,044)	-	-	(45,567,243)
Other Improvements	(1,545,133)	-	(144,020)	-	-	(1,689,153)
Furniture & Equipment	(7,067,392)	-	(719,286)	78,206	20,698	(7,687,774)
Infrastructure	(19,919,479)	-	(1,694,821)	-	-	(21,614,300)
Leased Land Improvements	-	-	(12,236)	-	-	(12,236)
Leased Equipment	-	-	(3,753)	-	-	(3,753)
Total accumulated depreciation and amortization:	(71,726,203)	-	(4,947,160)	78,206	20,698	(76,574,459)
Net capital assets, depreciated and amortized:	73,632,233	618,167	(2,098,320)	(6,768)	4,115,111	76,260,423
Business-type activities capital assets, net:	$ 80,651,941	$ 618,167	$ 1,106,381	$ (6,768)	$ 3,168,825	$ 85,538,546

* Change in Accounting Principle is due to implementation of GASB 87 in 2022.

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General Government	$ 295,958
Public Safety	434,716
Public Works	6,258,622
Parks, Recreation and Arts	739,709
Total Depreciation and Amortization Expense - Governmental Activities:	$ 7,729,005

Business-Type Activities	
Electric	$ 1,573,141
Water	889,582
Sewer	197,970
Chaska Community Center	865,041
The Loop at Chaska	12,821
Chaska Town Course	484,959
Turbine	27,217
Storm Water	267,481
Chaska Curling Center	628,948
Total Depreciation and Amortization Expense - Business-Type Activities:	$ 4,947,160

Note 5 Supply Contract Receivable

Turbine Generator Agreement

The City entered into a Power Supply Contract Receivable Agreement with the Minnesota Municipal Power Agency (MMPA) in which the City agrees to sell MMPA the peaking power and peaking power capacity of the City's gas turbine generator for a thirty-year period, commencing May 1, 2001. MMPA receives the sole right to operate the facility and to use the power generated from such operation for the term of the agreement. MMPA is responsible for all expenses of operating and maintaining the facility for this period, with the exception of insurance, which is to be purchased by the City. Under the agreement, MMPA will pay the City an amount representing the total cost to the City of constructing the facility plus a predetermined rate of return and interest. The payments are to be made in equal monthly installments over the thirty-year term of the agreement. The total project cost to the City for constructing the facility was $29,144,986. The total principal after adjusting for issuance costs and interest earnings is $28,468,092.

Under the agreement, the City retains ownership of the facility. In the event the facility is destroyed or damaged to the point of being unusable before the end of the agreement, the City would be indemnified by MMPA for any costs in excess of insurance of retiring any remaining debt incurred to build the facility.

A second agreement between the two parties gives MMPA the annual option to continue this agreement for an additional twenty-year period, commencing May 1, 2031. The agreement calls for annual payments of $500,000 to be made in equal monthly installments. MMPA will have the annual option to cancel the agreement for any of the twenty additional years by giving the City ninety days written notice in advance of May 1 of the year the option will not be exercised.

Annual power supply contract payments through April 1, 2031, are as follows:

Year Ending December 31	Supply Contract Receivable Principal	Supply Contract Receivable Interest
2023	$ 1,270,503	$ 1,215,681
2024	1,383,614	1,102,570
2025	1,506,795	979,389
2026	1,640,947	845,237
2027	1,787,041	699,143
2028-2031	7,187,805	1,099,475
Total:	$ 14,776,705	$ 5,941,495

Note 6 Leases Receivable Agreements

Leases receivable activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Change in Accounting Principle*	Additions	Reductions	Ending Balance
Governmental Activities					
T-Mobile Cell Tower Site A1P757E	$ -	$ 181,586	$ -	$ (4,383)	$ 177,203
T-Mobile Cell Tower Site A1P0152A	-	50,565	-	(37,750)	12,815
T-Mobile Cell Tower Site A1P0059A	-	829,681	-	(36,500)	793,181
Verizon Cell Tower	-	703,574	-	(20,409)	683,165
Sprint Cell Tower MS70XC498-A/A1P032	-	300,754	-	(29,080)	271,674
Northstar Regional Building Space	-	-	224,001	(19,007)	204,994
Governmental Activities Leases Receivable:	$ -	$ 2,066,160	$ 224,001	$ (147,129)	$ 2,143,032
Business-type Activities					
Bountiful Baskets Office Space	$ -	$ 282,561	$ -	$ (24,336)	$ 258,225
St. Francis Gym Space	-	1,322,054	-	(159,457)	1,162,597
Carver County Arts Consortium Building Space	-	18,756	-	(9,224)	9,532
MMPA MRS Breaker Station	-	512,628	-	(49,912)	462,716
Alphabet Junction Daycare Building Space	-	-	251,667	(15,306)	236,361
Business-type Activities Leases Receivable:	$ -	$ 2,135,999	$ 251,667	$ (258,235)	$ 2,129,431

* Change in Accounting Principle is due to implementation of GASB 87 in 2022.

Lease activity reported in deferred inflows of resources for the year ended December 31, 2022, was as follows:

	Beginning Balance	Change in Accounting Principle*	Additions	Reductions	Ending Balance
Governmental Activities					
T-Mobile Cell Tower Site A1P757E	$ -	$ 178,586	$ -	$ (8,572)	$ 170,014
T-Mobile Cell Tower Site A1P0152A	-	50,565	-	(38,731)	11,834
T-Mobile Cell Tower Site A1P0059A	-	829,681	-	(28,610)	801,071
Verizon Cell Tower	-	703,574	-	(34,888)	668,686
Sprint Cell Tower MS70XC498-A/A1P032	-	300,754	-	(34,702)	266,052
Northstar Regional Building Space	-	-	224,001	(21,333)	202,668
Governmental Activities Deferred Inflows - Leases:	$ -	$ 2,063,160	$ 224,001	$ (166,836)	$ 2,120,325
Business-type Activities					
Bountiful Baskets Office Space	$ -	$ 282,561	$ -	$ (28,256)	$ 254,305
St. Francis Gym Space	-	1,322,054	-	(198,308)	1,123,746
Carver County Arts Consortium Building Space	-	18,756	-	(9,378)	9,378
MMPA MRS Breaker Station	-	512,628	-	(54,924)	457,704
Alphabet Junction Daycare Building Space	-	-	251,667	(16,778)	234,889
Business-type Activities Deferred Inflows - Leases:	$ -	$ 2,135,999	$ 251,667	$ (307,644)	$ 2,080,022

* Change in Accounting Principle is due to implementation of GASB 87 in 2022.

- The City entered into a 250-month lease as Lessor for the use of a water/cell tower by T-Mobile at Site A1P757E. An initial lease receivable was recorded as of January 1, 2022, in the amount of $181,586. As of December 31, 2022, the value of the lease receivable is $177,203. The lessee is required to make monthly fixed payments of $585, with an increase in year two of 13.30% and a 3.00% annual increase through the remainder of the lease term. The lease has an interest rate of 1.70%. As of December 31, 2022, the value of the deferred inflow of resources is $170,014, and the City recognized lease revenue of $8,572 during the fiscal year. A lease incentive of $3,000 paid at commencement of the lease was not included in the present value calculation of deferred inflows, but was included in the present value of the lease receivable. The lessee has 4 extension options, each for 60 months.

- The City entered into a 195-month lease as Lessor for the use of a water/cell tower by T-Mobile at Site A1P0152A. An initial lease receivable was recorded as of January 1, 2022, in the amount of $693,137. During 2022, the Lessee elected not to exercise their renewal option and a termination notice was provided to the City with a lease term date of April 20, 2023. The Lessee's decision to terminate the lease resulted in a remeasured initial value of the lease receivable and deferred inflow of resources of $50,565 each. As of December 31, 2022, the value of the lease receivable is $12,815. The lessee is required to make monthly fixed payments of $3,120. The lease has an interest rate of 1.52%. As of December 31, 2022, the value of the deferred inflow of resources is $11,834, and the City recognized lease revenue of $38,731 during the fiscal year.

- The City entered into a 348-month lease as Lessor for the use of a water/cell tower by T-Mobile at Site A1P0059A. An initial lease receivable was recorded as of January 1, 2022, in the amount of $829,681. As

of December 31, 2022, the value of the lease receivable is $793,181. The lessee is required to make annual fixed principal payments of $36,500, along with additional variable payments based on the current Consumer Price Index. The variable amount paid in 2022 was $1,949. The lease has an interest rate of 1.84%. As of December 31, 2022, the value of the deferred inflow of resources is $801,071, and the City recognized lease revenue of $28,610 during the fiscal year. The lessee has 5 extension options, each for 60 months.

- The City entered into a 242-month lease as Lessor for the use of a water/cell tower by Verizon at 113995 Hundertmark Road. An initial lease receivable was recorded as of January 1, 2022, in the amount of $703,574. As of December 31, 2022, the value of the lease receivable is $683,165. The lessee is required to make monthly fixed payments of $2,518, with a 3.00% annual increase. The lease has an interest rate of 1.66%. As of December 31, 2022, the value of the deferred inflow of resources is $668,686, and the City recognized lease revenue of $34,888 during the fiscal year. The lessee has 4 extension options, each for 60 months.

- The City entered into a 104-month lease as Lessor for the use of a water/cell tower by Sprint LLC at Site MS70XC498-A/A1P032. An initial lease receivable was recorded as of January 1, 2022, in the amount of $300,754. As of December 31, 2022, the value of the lease receivable is $271,674. The lessee is required to make monthly fixed payments of $2,728, with a 3.00% annual increase. The lease has an interest rate of 1.52%. As of December 31, 2022, the value of the deferred inflow of resources is $266,052, and the City recognized lease revenue of $34,702 during the fiscal year. The lessee has 1 extension option for an additional 44 months.

- On May 1, 2022, the City entered into an 84-month lease as Lessor for the use of building space by Northstar Regional. An initial lease receivable was recorded in the amount of $224,001. As of December 31, 2022, the value of the lease receivable is $204,994. The lessee is required to make monthly fixed payments of $2,755, with a 2.00% annual increase. The lease has an interest rate of 2.43%. As of December 31, 2022, the value of the deferred inflow of resources is $202,668, and the City recognized lease revenue of $21,333 during the fiscal year. The lessee has 1 extension option for an additional 24 months.

- The City entered into a 120-month lease as Lessor for the use of office space by Bountiful Baskets at the former water treatment plant. An initial lease receivable was recorded as of January 1, 2022, in the amount of $282,561. As of December 31, 2022, the value of the lease receivable is $258,225. The lessee is required to make monthly fixed payments of $2,297, with a 2.00% annual increase. Additionally, there are other reasonably certain payments of $300.00 per month. The lease has an interest rate of 1.31%. As of December 31, 2022, the value of the deferred inflow of resources is $254,305, and the City recognized lease revenue of $28,256 during the fiscal year. The lessee has 2 extension options, each for 60 months.

- The City entered into an 80-month lease as Lessor for the use of building space by St. Francis Regional Medical Center at the Chaska Community Center. An initial lease receivable was recorded as of January 1, 2022, in the amount of $1,322,054. As of December 31, 2022, the value of the lease receivable is $1,162,597. The lessee is required to make monthly fixed payments of $14,282, with annual step increases for the duration of the lease term. The lease has an interest rate of 1.05%. As of December 31, 2022, the value of the deferred inflow of resources is $1,123,746, and the City recognized lease revenue of $198,308 during the fiscal year. The lessee has 1 extension option for an additional 60 months.

- The City entered into a 24-month lease as Lessor for the use of building space by Carver County Arts Consortium at the Chaska Community Center. An initial lease receivable was recorded as of January 1, 2022, in the amount of $18,756. As of December 31, 2022, the value of the lease receivable is $9,532. The lessee is required to make monthly fixed payments of $773, with annual step increases for the duration of the lease term. The lease has an interest rate of 0.38%. As of December 31, 2022, the value of the deferred inflow of resources is $9,378, and the City recognized lease revenue of $9,378 during the fiscal year.

- The City entered into a 112-month lease as Lessor for the use of an electric breaker by MMPA at the MN River Breaker Station. An initial lease receivable was recorded as of January 1, 2022, in the amount of $512,628. As of December 31, 2022, the value of the lease receivable is $462,716. The lessee is required to make monthly fixed payments of $5,183. The lease has an interest rate of 2.75%. As of December 31, 2022, the value of the deferred inflow of resources is $457,704, and the City recognized lease revenue of $54,924 during the fiscal year.

- On September 1, 2022, the City entered into a 60-month lease as Lessor for the use of building space by Alphabet Junction Childcare Center at the Chaska Community Center. An initial lease receivable was recorded in the amount of $251,667. As of December 31, 2022, the value of the lease receivable is $236,361. The lessee is required to make monthly fixed payments of $4,196, with annual step increases for the duration of the lease term. The lease has an interest rate of 2.43%. As of December 31, 2022, the value of the deferred inflow of resources is $234,889, and the City recognized lease revenue of $16,778 during the fiscal year.

Annual payment requirements to maturity are as follows:

Year Ending	Governmental Activities		Business-type Activities	
December 31	Principal	Interest	Principal	Interest
2023	$ 119,428	$ 37,373	$ 330,335	$ 31,794
2024	111,529	35,304	327,861	26,805
2025	116,618	33,184	335,114	21,696
2026	121,884	30,968	342,569	16,445
2027	126,854	28,656	330,715	11,105
2028-2032	470,357	113,139	462,837	13,375
2033-2037	387,311	79,777	-	-
2038-2042	419,810	43,373	-	-
2043-2047	163,649	18,851	-	-
2048-2050	105,592	3,908	-	-
Total:	$ 2,143,032	$ 424,533	$ 2,129,431	$ 121,220

Note 7 Long-Term Liabilities

Long-term liabilities for the year ended December 31, 2022, are as follows:

Governmental Activities	Beginning Balance	Change in Accounting Principle*	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable:						
General Obligation Bonds:						
Equipment Certificates	$ 2,780,000	$ -	$ -	$ (435,000)	$ 2,345,000	$ 460,000
General Obligation Bonds	980,000	-	-	(315,000)	665,000	325,000
Tax Increment Bonds	2,990,000	-	-	(40,000)	2,950,000	70,000
Taxable Abatement Bonds	575,000	-	-	(35,000)	540,000	40,000
Improvement Bonds	28,205,000	-	-	(2,005,000)	26,200,000	2,075,000
State Aid Street Bonds	4,940,000	-	4,190,000	(160,000)	8,970,000	190,000
Revenue Bonds	495,000	-	-	(75,000)	420,000	85,000
EDA Revenue Bonds	7,815,000	-	-	(330,000)	7,485,000	340,000
EDA Lease Revenue Bonds	8,700,000	-	-	(300,000)	8,400,000	305,000
Plus: Premium	3,345,308	-	-	(286,363)	3,058,945	-
Total Bonds Payable:	60,825,308	-	4,190,000	(3,981,363)	61,033,945	3,890,000
Lease Liability	7,555	16,923	360,990	(52,070)	333,398	80,741
Compensated Absences	1,351,830	-	1,223,042	(1,122,421)	1,452,451	1,032,738
Total OPEB Liability	1,126,979	-	10,511	(465,170)	672,320	12,721
Net Pension Liability	5,578,644	-	14,179,793	(1,125,563)	18,632,874	-
Governmental Activities Long-term Liabilities:	$68,890,316	$ 16,923	$19,964,336	$ (6,746,587)	$82,124,988	$ 5,016,200
Business-type Activities						
Bonds Payable:						
General Obligation Revenue Bonds	$16,720,000	$ -	$ -	$ (1,300,000)	$15,420,000	$ 1,205,000
Revenue Bonds	22,610,000	-	-	(1,770,000)	20,840,000	1,850,000
EDA Lease Revenue Bonds	14,750,000	-	-	(1,370,000)	13,380,000	1,420,000
Lease Purchase Bonds	3,560,000	-	-	(131,000)	3,429,000	130,000
Plus: Premium	3,575,299	-	-	(358,572)	3,216,727	-
Total Bonds Payable:	61,215,299	-	-	(4,929,572)	56,285,727	4,605,000
Financed Purchase Payable	280,594	-	-	(46,302)	234,292	48,768
Lease Liability	-	618,167	21,729	(11,990)	627,906	9,618
Compensated absences	759,348	-	560,968	(549,338)	770,978	472,487
Total OPEB Liability	469,967	-	28,481	(203,837)	294,611	5,575
Net Pension Liability	3,125,969	-	3,293,366	(471,391)	5,947,944	-
Business-type Activities Long-term Liabilities:	$65,851,177	$ 618,167	$ 3,904,544	$ (6,212,430)	$64,161,458	$ 5,141,448

* Change in Accounting Principle is due to implementation of GASB 87 in 2022.

For the Governmental Activities, lease liabilities, compensated absences, other post-employment benefits, and net pension liabilities are generally liquidated by the General fund. In business-type activities, financed purchase payable, lease liabilities, compensated absences, other post-employment benefits, and net pension liabilities are liquidated within the respective Enterprise fund.

Bonds Payable:

The City issues general obligation bonds to provide funds for the construction of capital projects and acquisition of equipment. General obligation bonds have been issued for both governmental and business-type activities.

General obligation debt is supported by the "full faith and credit" of the City including tax increment and improvement bond issues. Bonds in the governmental activities will be repaid by future property tax levies, tax increments or special assessments accumulated in the specific debt service funds. Bonds in the business-type activities will be repaid with the net revenues of the utility issuing the bonds. For both governmental and business-type activities, in the event a deficiency exists at the time a debt service payment is due, the City must provide resources to cover the deficiency until other resources are available.

The City and the Chaska EDA also issue revenue bonds. Revenue bonds are supported by specific fee revenues to pay for debt service.

Bonds outstanding for the year ended December 31, 2022, are as follows:

Governmental Activities	Issue Date	Final Maturity Date	Interest Rate	Original Issue	Outstanding 12/31/2022
Bonds Payable					
General Obligation Bonds					
Equipment Certificates					
G.O. Equipment Certificates, Series 2013C	08/15/13	02/01/23	0.90-3.10%	$ 915,000	$ 115,000
G.O. Equipment Certificates, Series 2017B	11/29/17	02/01/27	5.00%	1,960,000	1,210,000
G.O. Equipment Certificates, Series 2019B	11/06/19	02/01/29	4.00-5.00%	1,240,000	1,020,000
Total Equipment Certificates				4,115,000	2,345,000
General Obligation Bonds					
G.O. Improvement Bonds, Series 2014A	12/30/14	02/01/24	0.70-3.00%	2,705,000	665,000
Tax Increment Bonds					
G.O. Taxable Cross-over Refunding Bonds, Series 2017D	12/27/17	02/01/31	3.00-3.50%	460,000	355,000
G.O. Taxable TI Bonds, Series 2019D	12/04/19	02/01/40	2.55-3.05%	1,670,000	1,665,000
G.O. Taxable TI Bonds, Series 2019D	12/04/19	02/01/40	2.55-3.05%	260,000	260,000
G.O. Taxable TI Bonds, Series 2019D	12/04/19	02/01/40	2.55-3.05%	670,000	670,000
Total Tax Increment Bonds				3,060,000	2,950,000
Taxable Abatement Bonds					
G.O. Taxable Bonds, Series 2017C	11/29/17	02/01/39	1.80-3.45%	245,000	215,000
G.O. Taxable Advance Refunding Bonds, Series 2020D	09/02/20	12/01/32	0.15-1.50%	375,000	325,000
Total Taxable Abatement Bonds				620,000	540,000
Improvement Bonds					
G.O. Improvement Bonds, Series 2012A	08/15/12	02/01/28	2.00-2.40%	2,430,000	1,010,000
G.O. Cross-over Refunding, Series 2012B	08/15/12	02/01/27	2.00-2.30%	3,295,000	980,000
G.O. Improvement Bonds, Series 2014A	12/30/14	02/01/30	0.70-3.00%	3,080,000	1,775,000
G.O. Improvement Bonds, Series 2015B	08/19/15	02/01/31	3.00-5.00%	5,940,000	4,090,000
G.O. Improvement Bonds, Series 2017B	11/29/17	02/01/38	2.25-5.00%	6,875,000	6,245,000
G.O. Taxable Bonds, Series 2017C	11/29/17	02/01/33	1.70-3.45%	1,790,000	1,285,000
G.O. Cross-over Refunding, Series 2017E	12/27/17	02/01/29	2.01-2.87%	995,000	715,000
G.O. Improvement Bonds, Series 2019B	11/06/19	02/01/39	2.13-5.00%	4,440,000	4,045,000
G.O. Improvement Bonds, Series 2019D	12/04/19	02/01/35	2.55-3.00%	1,165,000	1,030,000
G.O. Improvement Bonds, Series 2019D	12/04/19	02/01/29	2.55-3.00%	85,000	70,000
G.O. Improvement Refunding, Series 2019E	12/04/19	02/01/33	3.00-5.00%	1,180,000	930,000

(Continued)

(Continued)

Governmental Activities	Issue Date	Final Maturity Date	Interest Rate	Original Issue	Outstanding 12/31/2022
Improvement Bonds (Continued)					
G.O. Improvement Refunding, Series 2019E	12/04/19	02/01/31	4.00-5.00%	560,000	385,000
G.O. Improvement Bonds, Series 2020C	09/02/20	02/01/37	2.00-5.00%	1,725,000	1,680,000
G.O. Taxable Advance Refunding Bonds, Series 2020D	09/02/20	12/01/34	0.20-1.70%	2,205,000	1,960,000
Total Improvement Bonds				35,765,000	26,200,000
G.O. State Aid Bonds					
G.O. State Aid Street Bonds, Series 2021A	01/14/21	04/01/41	1.00-4.00%	4,940,000	4,780,000
G.O. Temporary State Aid Street Bonds, Series 2022A	09/15/22	12/31/24	3.67%	4,190,000	4,190,000
Total State Aid Street Bonds				9,130,000	8,970,000
G.O. Revenue Bonds					
G.O. Cross-over Refunding, Series 2012B	08/15/12	02/01/27	2.00-2.30%	1,380,000	420,000
EDA Revenue Bonds					
EDA Taxable Installment Purchase Revenue Bonds, Series 2020A	03/09/20	12/01/40	1.75-3.08%	6,285,000	6,015,000
EDA Taxable Installment Purchase Revenue Bonds, Series 2020B	07/08/20	12/01/40	1.47-3.40%	1,530,000	1,470,000
Total EDA Revenue Bonds				7,815,000	7,485,000
EDA Lease Revenue Bonds					
Lease Revenue Bonds, Series 2015B	04/15/15	02/01/35	2.00-4.00%	9,000,000	7,930,000
Lease Revenue Bonds, Series 2015D	12/30/15	02/01/26	2.00-4.00%	1,085,000	470,000
Total EDA Lease Revenue Bonds				10,085,000	8,400,000
Premium				4,512,082	3,058,945
Total Bonds Payable - Governmental Activities:				$79,187,082	$61,033,945

Business-type Activities	Issue Date	Final Maturity Date	Interest Rate	Original Issue	Outstanding 12/31/2022
Bonds Payable					
General Obligation Revenue Bonds					
G.O. Utility Revenue Bonds, Series 2015C	12/30/15	02/01/36	2.00-4.00%	$ 5,170,000	$ 3,880,000
G.O. Utility Revenue Bonds, Series 2017B	11/29/17	02/01/38	2.25-5.00%	735,000	640,000
G.O. Utility Revenue Bonds, Series 2019C	11/06/19	02/01/35	2.00-3.00%	2,135,000	1,905,000
G.O. Utility Revenue Bonds, Series 2019D	12/04/19	02/01/30	2.55-3.00%	780,000	645,000
G.O. Utility Revenue Bonds, Series 2020C	09/02/20	02/01/31	4.00-5.00%	1,215,000	1,140,000
G.O. Taxable Crossover Advance Refunding Bonds, Series 2020D	09/02/20	12/01/32	0.20-1.50%	7,845,000	7,210,000
Total General Obligation Revenue Bonds				17,880,000	15,420,000
Revenue Bonds					
Electric Revenue Refunding Bonds, Series 2015A	10/01/15	10/01/30	2.00-5.00%	21,760,000	13,410,000
Electric Utility Revenue Bonds, Series 2017A	09/06/17	10/01/37	2.25-4.00%	7,220,000	5,880,000
Electric Utility Revenue Refunding Bonds, Series 2020F	12/29/20	10/01/31	4.00%	1,830,000	1,550,000
Total Revenue Bonds				30,810,000	20,840,000
EDA Lease Revenue Bonds					
Taxable Lease Revenue Bonds, Series 2015A	04/15/15	02/01/35	1.22-4.40%	12,855,000	8,050,000
Taxable Lease Revenue Bonds, Series 2015C	12/30/15	02/01/31	1.53-4.57%	3,410,000	2,255,000
Lease Revenue Refunding Bonds, Series 2017A	12/27/17	12/01/27	2.00-4.00%	1,880,000	1,020,000
EDA Lease Revenue & Limited Tax Refunding Bonds, Series 2020E	09/02/20	12/01/33	4.00-5.00%	2,310,000	2,055,000
Total EDA Lease Revenue Bonds				20,455,000	13,380,000
Lease Purchase Bonds					
Lease-Purchase Agreement, Series 2021	12/28/21	12/01/41	3.47%	3,560,000	3,429,000
Premium				5,192,408	3,216,727
Total Bonds Payable - Business-type Activities:				$77,897,408	$56,285,727

General Obligation Bonds:

The City issues the following types of general obligation bonds:

- Equipment certificates and GO bonds provide funding for the acquisition of equipment and vehicles for various departments.
- Tax Increment bonds provide financing for the construction of streets and utilities and the acquisition of property for business development.
- Taxable abatement bonds provide financing for the City's Housing Improvement Areas and Tax Abatement programs.
- Improvement bonds provide financing for construction projects such as streets, infrastructure, and utilities.
- State Aid Street bonds provide funding for road construction.

Annual debt service requirements to maturity are as follows:

	Governmental Activities					
Year Ending	G.O. Equipment Certificates		G.O. Bonds		G.O. Tax Increment Bonds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2023	$ 460,000	$ 102,957	$ 325,000	$ 13,375	$ 70,000	$ 87,295
2024	360,000	83,550	340,000	4,250	115,000	84,520
2025	380,000	65,050	-	-	120,000	80,995
2026	400,000	45,550	-	-	125,000	77,220
2027	415,000	25,175	-	-	125,000	73,282
2028 - 2032	330,000	14,200	-	-	710,000	304,205
2033 - 2037	-	-	-	-	700,000	204,881
2038 - 2041	-	-	-	-	985,000	59,704
Total:	$ 2,345,000	$ 336,482	$ 665,000	$ 17,625	$ 2,950,000	$ 972,102

	Governmental Activities					
Year Ending	G.O. Abatement Bonds		G.O. Improvement Bonds		G.O. State Aid Street Bonds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2023	$ 40,000	$ 9,897	$ 2,075,000	$ 836,239	$ 190,000	$ 260,198
2024	35,000	9,575	2,480,000	755,839	4,390,000	201,427
2025	35,000	9,228	2,515,000	666,082	205,000	91,385
2026	40,000	8,827	2,600,000	575,434	215,000	82,985
2027	40,000	8,342	2,705,000	481,365	220,000	74,285
2028 - 2032	245,000	31,213	10,500,000	1,177,652	1,240,000	244,225
2033 - 2037	75,000	11,644	3,145,000	150,778	1,360,000	140,325
2038 - 2041	30,000	1,035	180,000	3,656	1,150,000	38,958
Total:	$ 540,000	$ 89,761	$ 26,200,000	$ 4,647,045	$ 8,970,000	$ 1,133,788

General Obligation Revenue Bonds:

G.O. Revenue bonds are issued by the City to construct or expand utility systems. Bonds will be repaid with the net revenues of the Water, Sewer, and Storm Water Utilities.

Annual debt service requirements to maturity are as follows:

Year Ending	Governmental Activities		Business-type Activities	
	G.O. Revenue Bonds		G.O. Revenue Bonds	
December 31	Principal	Interest	Principal	Interest
2023	$ 85,000	$ 8,075	$ 1,205,000	$ 328,116
2024	75,000	6,475	1,250,000	307,491
2025	85,000	4,833	1,275,000	284,281
2026	85,000	3,005	1,320,000	259,241
2027	90,000	1,035	1,345,000	232,251
2028 - 2032	-	-	7,020,000	690,853
2033 - 2037	-	-	1,955,000	121,963
2038	-	-	50,000	781
Total:	$ 420,000	$ 23,423	$ 15,420,000	$ 2,224,977

Revenue Bonds:

Revenue bonds issued by the City are supported by income derived from specific fee revenues to pay for debt service. These Electric Revenue Bonds in the Electric fund and Turbine Generator fund will be repaid with net revenues of each fund.

Annual debt service requirements to maturity are as follows:

Year Ending	Business-type Activities	
	Revenue Bonds	
December 31	Principal	Interest
2023	$ 1,850,000	$ 922,675
2024	1,950,000	834,675
2025	2,035,000	741,925
2026	2,130,000	645,025
2027	2,240,000	543,575
2028 - 2032	8,370,000	1,168,025
2033 - 2037	2,265,000	207,900
Total:	$ 20,840,000	$ 5,063,800

EDA Revenue and EDA Lease Revenue Bonds:

Revenue bonds issued by the Chaska EDA are supported by income derived from specific fee revenues to pay for debt service. These bonds have been issued to construct or improve community parks and community facilities.

Annual debt service requirements to maturity are as follows:

Year Ending	Governmental Activities				Business-type Activities	
	EDA Revenue Bonds		EDA Lease Revenue Bonds		EDA Lease Revenue Bonds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2023	$ 340,000	$ 198,892	$ 305,000	$ 326,925	$ 1,420,000	$ 504,064
2024	345,000	192,977	315,000	316,500	1,460,000	454,051
2025	350,000	186,651	325,000	304,700	1,530,000	401,875
2026	355,000	179,628	735,000	283,500	1,075,000	354,320
2027	365,000	172,220	635,000	256,100	1,110,000	314,237
2028 - 2032	1,955,000	730,748	3,575,000	870,700	4,715,000	957,403
2033 - 2037	2,255,000	447,616	2,510,000	153,200	2,070,000	133,060
2038 - 2040	1,520,000	96,370	-	-	-	-
Total:	$ 7,485,000	$ 2,205,102	$ 8,400,000	$ 2,511,625	$13,380,000	$ 3,119,010

Lease Purchase Bonds:

Lease-Purchase Agreement bonds issued by the City are supported by income derived from specific fee revenues to pay for debt service. This Lease-Purchase Agreement has been issued to reconstruct and improve the City's Par 30 golf course which will now be known as The Loop at Chaska.

Annual debt service requirements to maturity are as follows:

Year Ending	Business-type Activities	
December 31	Principal	Interest
2023	$ 130,000	$ 118,986
2024	135,000	114,475
2025	140,000	109,791
2026	145,000	104,933
2027	150,000	99,901
2028 - 2032	829,000	417,858
2033 - 2037	983,000	263,685
2038 - 2041	917,000	80,886
Total:	$ 3,429,000	$ 1,310,515

Revenue Pledged:

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

		Revenue Pledged				Current Year	
Bond Issue - Revenue Bonds	Use of Proceeds	Type	Percent of Total Debt Service	Term of Pledge	Remaining Principal and Interest	Principal and Interest Paid	Pledged Revenue Received
G.O. Water Revenue Bonds:	Water Treatment Plant and Water Systems						$ 4,319,046
Advance Refunding Bonds	Refund 2011A Bonds	Utility Charges	100%	2020 - 2032	$ 7,689,797	$ 705,968	
G.O. Utility Revenue Bonds:	Water, Sanitary Sewer and Storm Water						11,939,874
Series 2015C	Utility System Improvements	Utility Charges	100%	2015 - 2036	4,786,788	340,588	
Series 2017B	Utility System Improvements	Utility Charges	100%	2017 - 2038	827,319	49,187	
Series 2019C	Utility System Improvements	Utility Charges	100%	2019 - 2035	2,220,422	177,781	
Series 2019D	Utility System Improvements	Utility Charges	100%	2019 - 2030	719,651	89,613	
Series 2020C	Utility System Improvements	Utility Charges	100%	2020 - 2031	1,401,000	132,375	
Electric Revenue Bonds:	Electric Utility Systems and Generating Facilities						1,366,151
Series 2015A Refunding Bonds	Refund 2000 & 2005 Bonds - Turbine Generator	Lease Revenue	100%	2015 - 2030	16,598,000	2,077,500	
Electric Utility Revenue Bonds							55,020,552
Series 2017A	Electric System Improvements	Utility Charges	100%	2017 - 2037	7,428,200	496,975	
Series 2020F	Electric System Improvements	Utility Charges	100%	2020 - 2031	1,877,600	202,400	
EDA Revenue Bonds:							
Taxable Installment Purchase Revenue Bonds							
Series 2020A	Southwest Park Development	Revenue	100%	2020 - 2040	7,742,355	431,067	82,201
Series 2020B	NE Collector Phase II - Land	Revenue	100%	2020 - 2040	1,947,747	103,433	45,455
EDA Lease Revenue Bonds:							
	Community Center Additions and Improvements						2,791,020
Series 2017A Refunding Bonds	Refund 2007A Bonds	Lease Revenue	100%	2017 - 2027	1,116,400	219,700	
Series 2020E Refunding Bonds	Refund 2013A Bonds	Lease Revenue	100%	2020 - 2033	2,592,600	233,900	
Taxable Lease Revenue Bonds	Curling Center, Event Center and Restaurant						1,403,440
Series 2015A	Building Construction	Lease Revenue	100%	2015 - 2035	10,065,867	1,164,933	
Series 2015C	Furniture, Fixtures & Equipment	Lease Revenue	100%	2015 - 2031	2,724,143	301,917	
Lease Revenue Bonds	Firemen's Park Improvements						618,969
Series 2015B	Park Construction	Lease Revenue	100%	2015 - 2035	10,403,025	506,100	
Series 2015D	Fixtures and Equipment	Lease Revenue	100%	2015 - 2026	508,600	130,450	
Lease Purchase Bonds:							
Lease-Purchase Agreement Bonds							
Series 2021	Golf Course Improvements	Lease Revenue	100%	2021 - 2041	4,739,515	245,953	-

Arbitrage Rebate:

The Tax Reform Act of 1986 requires governmental entities to pay the federal government income earned on the proceeds from the issuance of debt in excess of interest costs, pending the expenditure of the borrowed funds. This rebate of interest income (known as arbitrage) applies to governmental debt issued after August 31, 1986. In the opinion of management, any obligation would be immaterial.

Lease Liability:

Lease liabilities outstanding for the year ended December 31, 2022, are as follows:

Governmental Activities	Issue Date	Final Maturity Date	Interest Rates	Outstanding 12/31/2022
Pitney Bowes Postage Machine	12/03/18	12/02/23	0.28%	$ 1,495
Life Fitness Gym Equipment	02/19/19	02/18/24	0.38%	3,696
US Bank Copier	06/25/19	06/24/24	0.38%	3,726
Enterprise Fleet Ford Interceptor 25KF7M	01/25/22	01/31/26	4.35%	25,162
Enterprise Fleet Chevrolet Tahoe 25XJSB	06/16/22	06/30/26	5.81%	28,941
Enterprise Fleet Ford Edge 25MCFR	06/21/22	06/30/27	6.35%	30,308
Enterprise Fleet Ford Edge 25MCGV	06/21/22	06/30/27	6.35%	30,308
Enterprise Fleet Ford Edge 25KQ96	06/23/22	06/30/27	6.35%	30,192
Enterprise Fleet Ford Edge 25MCR8	06/23/22	06/30/27	6.35%	30,308
Enterprise Fleet Ford Edge 25MCGS	06/29/22	06/30/27	6.13%	30,253
Enterprise Fleet Ford Edge 25MCGT	06/29/22	06/30/27	6.13%	30,253
Enterprise Fleet Ford Explorer 25KQBX	08/31/22	08/31/26	6.40%	28,607
Enterprise Fleet Ford Explorer 25KQCX	08/31/22	08/31/26	6.40%	26,536
Enterprise Fleet Ford Interceptor 25KQDS	10/07/22	10/31/26	7.25%	33,613
Governmental Activities Total Lease Liabilities:				$ 333,398

Business-type Activities	Issue Date	Final Maturity Date	Interest Rates	Outstanding 12/31/2022
US Bank Copier	06/25/19	06/24/24	0.38%	$ 3,725
Hazeltine Gates Parking Lot	12/06/21	12/31/71	1.85%	603,487
Shamrock Group Ice Machine	09/22/22	09/15/27	2.43%	20,694
Business-type Activities Total Lease Liabilities:				$ 627,906

- The City entered into a 23-month lease as Lessee with Pitney Bowes for the use of a Postage Machine. An initial lease liability was recorded as of January 1, 2022, in the amount of $3,485. As of December 31, 2022, the value of the lease liability is $1,495. The City is required to make quarterly fixed payments of $499. The lease has an interest rate of 0.28%. The value of the right to use asset as of December 31, 2022, of $3,485 with accumulated amortization of $1,813 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets.

- The City entered into a 25-month lease as Lessee with TCF Equipment Finance (Huntington Bank) for the use of Life Fitness Gym Equipment. An initial lease liability was recorded as of January 1, 2022, in the amount of $7,095. As of December 31, 2022, the value of the lease liability is $3,696. The City is required to make monthly fixed payments of $285. The lease has an interest rate of 0.38%. The value of the right to

use asset as of December 31, 2022, of $7,095 with accumulated amortization of $3,326 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The City has the option to purchase the equipment for $1.

- The City entered into a 29-month lease as Lessee with US Bank Equipment Finance for the use of a Copier. The lease is shared equally between the General Fund and Community Center Fund, with each fund being allocated half of both the lease liability and lease asset. An initial lease liability was recorded as of January 1, 2022, in the amount of $12,687. As of December 31, 2022, the value of the lease liability is $7,451. The City is required to make monthly fixed payments of $440. The lease has an interest rate of 0.38%. The value of the right to use asset as of December 31, 2022, of $12,687 with accumulated amortization of $5,109 is included with Leased Equipment for both Governmental and Business-type Activities on Note 4 Capital Assets.

- On January 25, 2022, the City entered into a 48-month lease as Lessee with Enterprise Fleet Management for the use of a 2021 Ford Interceptor (#25KF7M). An initial lease liability was recorded in the amount of $32,273. As of December 31, 2022, the value of the lease liability is $25,162. The City is required to make monthly fixed payments of $728. The lease has an interest rate of 4.35%. The value of the right to use asset as of December 31, 2022, of $32,273 with accumulated amortization of $7,499 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $7,340.

- On June 16, 2022, the City entered into a 48-month lease as Lessee with Enterprise Fleet Management for the use of a 2022 Chevrolet Tahoe (#25XJSB). An initial lease liability was recorded in the amount of $33,078. As of December 31, 2022, the value of the lease liability is $28,941. The City is required to make monthly fixed payments of $763. The lease has an interest rate of 5.81%. The value of the right to use asset as of December 31, 2022, of $33,431 with accumulated amortization of $4,480 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. At lease inception, the City paid initial direct costs of $353 that were not included in the present value calculation of the lease liability but were included in the present value of the lease asset. The lease has a guaranteed residual value payment of $10,501.

- On June 21, 2022, the City entered into a 60-month lease as Lessee with Enterprise Fleet Management for the use of a 2022 Ford Edge (#25MCFR). An initial lease liability was recorded in the amount of $33,503. As of December 31, 2022, the value of the lease liability is $30,308. The City is required to make monthly fixed payments of $647. The lease has an interest rate of 6.35%. The value of the right to use asset as of December 31, 2022, of $33,503 with accumulated amortization of $3,517 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $6,581.

- On June 21, 2022, the City entered into a 60-month lease as Lessee with Enterprise Fleet Management for the use of a 2022 Ford Edge (#25MCGV). An initial lease liability was recorded in the amount of $33,503. As of December 31, 2022, the value of the lease liability is $30,308. The City is required to make monthly fixed payments of $647. The lease has an interest rate of 6.35%. The value of the right to use asset as of December 31, 2022, of $33,503 with accumulated amortization of $3,517 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $6,581.

- On June 23, 2022, the City entered into a 60-month lease as Lessee with Enterprise Fleet Management for the use of a 2022 Ford Edge (#25KQ96). An initial lease liability was recorded in the amount of $33,345. As of December 31, 2022, the value of the lease liability is $30,192. The City is required to make monthly fixed payments of $644. The lease has an interest rate of 6.35%. The value of the right to use asset as of December 31, 2022, of $33,345 with accumulated amortization of $3,467 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $6,593.

- On June 23, 2022, the City entered into a 60-month lease as Lessee with Enterprise Fleet Management for the use of a 2022 Ford Edge (#25MCR8). An initial lease liability was recorded in the amount of $33,472. As of December 31, 2022, the value of the lease liability is $30,308. The City is required to make monthly fixed payments of $647. The lease has an interest rate of 6.35%. The value of the right to use asset as of December 31, 2022, of $33,472 with accumulated amortization of $3,481 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $6,620.

- On June 29, 2022, the City entered into a 60-month lease as Lessee with Enterprise Fleet Management for the use of a Ford Edge (#25MCGS). An initial lease liability was recorded in the amount of $33,329. As of December 31, 2022, the value of the lease liability is $30,253. The City is required to make monthly fixed payments of $642. The lease has an interest rate of 6.13%. The value of the right to use asset as of December 31, 2022, of $33,329 with accumulated amortization of $3,366 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $6,617.

- On June 29, 2022, the City entered into a 60-month lease as Lessee with Enterprise Fleet Management for the use of a Ford Edge (#25MCGT). An initial lease liability was recorded in the amount of $33,329. As of December 31, 2022, the value of the lease liability is $30,253. The City is required to make monthly fixed payments of $642. The lease has an interest rate of 6.13%. The value of the right to use asset as of December 31, 2022, of $33,329 with accumulated amortization of $3,366 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $6,617.

- On August 31, 2022, the City entered into a 48-month lease as Lessee with Enterprise Fleet Management for the use of a 2022 Ford Explorer (#25KQBX). An initial lease liability was recorded in the amount of $30,969. As of December 31, 2022, the value of the lease liability is $28,607. The City is required to make monthly fixed payments of $731. The lease has an interest rate of 6.40%. The value of the right to use asset as of December 31, 2022, of $30,969 with accumulated amortization of $2,601 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $10,192.

- On August 31, 2022, the City entered into a 48-month lease as Lessee with Enterprise Fleet Management for the use of a 2022 Ford Explorer (#25KQCX). An initial lease liability was recorded in the amount of $28,728. As of December 31, 2022, the value of the lease liability is $26,536. The City is required to make monthly fixed payments of $678. The lease has an interest rate of 6.40%. The value of the right to use asset as of December 31, 2022, of $28,728 with accumulated amortization of $2,412 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $9,459.

- On October 7, 2022, the City entered into a 48-month lease as Lessee with Enterprise Fleet Management for the use of a 2022 Ford Interceptor (#25KQDS). An initial lease liability was recorded in the amount of $35,460. As of December 31, 2022, the value of the lease liability is $33,613. The City is required to make monthly fixed payments of $839. The lease has an interest rate of 7.25%. The value of the right to use asset as of December 31, 2022, of $35,460 with accumulated amortization of $2,035 is included with Leased Equipment for Governmental Activities on Note 4 Capital Assets. The lease has a guaranteed residual value payment of $7,446.

- The City entered into a 600-month lease as Lessee with Hazeltine Gates for the use of Parking Spaces. An initial lease liability was recorded as of January 1, 2022, in the amount of $611,824. As of December 31, 2022, the value of the lease liability is $603,487. The City is required to make annual fixed payments of $14,000 with a fixed annual step increase. The lease has an interest rate of 1.85%. The value of the right to use asset as of December 31, 2022, of $611,824 with accumulated amortization of $12,236 is included with Leased Land Improvements for Business-type Activities on Note 4 Capital Assets. The City has 9 extension options, each for 60 months.

- On September 22, 2022, the City entered into a 60-month lease as Lessee with Shamrock Group for the use of an Ice Machine. An initial lease liability was recorded in the amount of $21,729. As of December 31, 2022, the value of the lease liability is $20,694. The City is required to make monthly fixed payments of $385. The lease has an interest rate of 2.43%. The value of the right to use asset as of December 31, 2022, of $21,729 with accumulated amortization of $1,199 is included with Leased Equipment for Business-type Activities on Note 4 Capital Assets.

Annual debt service requirements to maturity are as follows:

Year Ending	Governmental Activities		Business-type Activities	
December 31	Principal	Interest	Principal	Interest
2023	$ 80,741	$ 18,120	$ 9,618	$ 11,636
2024	79,223	13,468	9,243	11,473
2025	82,771	8,536	8,321	11,296
2026	67,865	3,542	8,502	11,115
2027	22,798	419	8,529	10,933
2028 - 2032	-	-	27,959	53,041
2033 - 2037	-	-	35,833	50,167
2038 - 2042	-	-	44,463	46,538
2043 - 2047	-	-	53,921	42,079
2048 - 2052	-	-	64,288	36,712
2053 - 2057	-	-	75,651	30,349
2058 - 2062	-	-	88,105	22,895
2063 - 2067	-	-	101,756	14,244
2068 - 2071	-	-	91,717	4,283
Total:	$ 333,398	$ 44,085	$ 627,906	$ 356,761

Financed Purchase Payable:

The City has the following financed purchase payable for the acquisition of fitness equipment:

- In 2021, the Chaska Community Center entered into a financed purchase agreement for the acquisition of fitness equipment. This agreement qualifies as a financed purchase agreement and was recorded at the present value of the minimum required payments. The equipment was capitalized by the City. The purchase agreement matures in December 2026 and carries an interest rate of 5.20%. In the event of default, Municipal Asset Management, Inc., may exercise one or more of the following remedies: (1) terminate the agreement and any or all of the City's rights to the property; (2) proceed by court action to take possession from the City of any or all property; (3) proceed by court action to enforce performance by the City of its obligations or to recover damages for the breach or pursue any other remedy available to Municipal Asset Management, Inc.; (4) declare all unpaid purchase agreement payments and other sums payable to be immediately due and payable.

Financed purchase payable outstanding for the year ended December 31, 2022, are as follows:

Business-type Activities	Issue Date	Final Maturity Date	Interest Rates	Original Issue	Outstanding 12/31/2022
Financed Purchase Payable	12/13/21	12/13/26	5.20%	$ 280,594	$ 234,292

The future minimum obligation and the net present value of these minimum payments are as follows:

Year Ending December 31	Business-type Activities
2023	$ 59,800
2024	59,800
2025	59,800
2026	82,875
Total Minimum Payments	262,275
Less: Amount Representing Interest	(27,983)
Present Value of Minimum Payments	$ 234,292

2022 Activity:

On September 15, 2022, the City approved the issuance and sale of temporary financing for the Highway 41 and CSAH 61 reconstruction project. The City issued $25,300,000 General Obligation Temporary State Aid Street Bonds, Series 2022A. The bonds are structured in the form of a line of credit. The City requested $4,190,000 on the line in 2022 and did not repay any of this principal in 2022. Interest is paid quarterly on the amount outstanding at an annual percentage rate of 3.67%. The bonds mature December 31, 2024. The City intends to issue permanent bonds at that time.

Tax Abatements:

The City implemented a Business Incentive Policy (in accordance with Minnesota Statutes, Sections 116J.993 to 116J.995) to assist developers with solutions that increase employment opportunities, improve and develop facilities in the City and increase the availability of essential services. Under this policy, the City provides tax abatements (in accordance with Minnesota Statutes, Section 469.1813, subdivision 8) for up to three times a new developer's total property taxes. The City has eight agreements that could be considered tax abatements under GASB #77 as of December 31, 2022.

- In 2013, the City entered into a development agreement with Ridgeview Two Twelve North Addition, LLC to aid with the construction of an expansion to an existing medical building. The expansion creates employment opportunities, increases resident access to vital services, and increases the tax base of the City. The City assistance helped cover reimbursable costs, including soil correction, architectural enhancement, and fire safety. The maximum assistance is $777,926. The City's obligation is terminated the earlier of after 20 years of payments or once the Developer has been paid $777,926 in tax abatement payments. The City has rebated a total of $208,259, including $32,048 in 2022.

- In 2013, the City entered into a development agreement with IP Stream Minneapolis, LLC to aid with the construction of a data center. This new construction developed an underutilized site, creates employment opportunities, and increases the tax base of the City. The City assistance helped cover reimbursable costs, including site acquisition and site improvements. The maximum assistance is $1,228,500. The City's obligation is terminated the earlier of after 20 years of payments or once the Developer has been paid $1,228,500 in tax abatement payments. The City has rebated a total of $139,636, including $26,248 in 2022.

- In 2014, the City entered into a development agreement with Lucrum Properties, LLC to aid with the expansion of an existing manufacturing facility. The expansion of this high-quality business creates employment opportunities and increases the tax base of the City. The City assistance will help cover reimbursable costs, including storm water and grading improvements, permit fees, development charges, and parking lot improvements. The maximum assistance is $144,699. The City's obligation is terminated the earlier of after 20 years of payments or once the Developer has been paid $144,699 in tax abatement payments. The City has rebated a total of $56,159. The City made two years of payments in 2022 to make up for not having made a payment in 2021 due to a change in ownership. The amount rebated for 2021 was $10,314 and the amount rebated for the 2022 was $11,287.

- In 2015, the City entered into a development agreement with Lifecore Biomedical, LLC to aid with the expansion of their existing facilities. The expansion of this high-quality business maximized the use of an underutilized site and increases the tax base of the City. The City assistance will help cover reimbursable costs, including site preparation and grading. The maximum assistance is $144,623. The City's obligation is terminated the earlier of after 20 years of payments or once the Developer has been paid $144,623 in tax abatement payments. The City has rebated a total of $50,471, including $16,061 in 2022.

- In 2016, the City entered into a development agreement with U.S. Bank National Association, to aid with the construction of a new data center. This new construction developed an underutilized site, creates employment opportunities, and increases the tax base, generating substantial revenue for the City. The City assistance will help cover reimbursable costs, including a portion of the construction costs. The maximum assistance is $548,000. The City's obligation is terminated the earlier of after 20 years of payments or once

the Developer has been paid $548,000 in tax abatement payments. The City has rebated a total of $116,376, including $34,860 in 2022.

- In 2017, the City entered into a development agreement with MSP/Chaska Medical, LLC to aid with construction of a medical office building. This new construction increases the City's tax base, creates employment opportunities, and encourages economic development in its vicinity. The City agreed to reimburse the Developer for eligible construction costs from the proceeds of an interfund loan to the Developer in an amount not to exceed $280,000 with interest at 3.50% per annum. Tax abatement on the property will be used to repay the loan. The loan will terminate the earlier of December 31, 2039 or when the City has received tax abatements sufficient to repay the principal amount of the loan plus accrued interest. The City advanced $280,000 to MSP/Chaska Medical, LLC in 2018. Tax abatement payments began in 2019. The interfund loan balance at the end of 2022 was $231,303.

- In 2018, the City entered into a development agreement with 3919 Bavaria Road, LLC to aid with construction of a facility for weddings, events, and recreational activities. This new construction increases the City's tax base, creates employment opportunities, and encourages economic development. The City agreed to reimburse the Developer for eligible construction costs. The City assistance will help cover reimbursable costs, including a portion of the construction costs. The maximum assistance is $656,670. The City's obligation is terminated the earlier of after 20 years of payments or once the Developer has been paid $656,670 in tax abatement payments. The first tax abatement payment was scheduled for payment in 2022, however, the developer did not reach the minimum requirements to start receiving payments.

- In 2022, the City entered into a development agreement with RCS-RCA Oak Ridge, LLC to aid with construction of a roundabout on Minnesota Trunk Highway 41 to accommodate the traffic needs of a new retail and residential development. The new construction will increase the City's tax base as well as create employment opportunities. The City assistance will help cover eligible construction costs. The City has deferred $1,147,601 of area and trail charges for the development at an interest rate of 4.00% per annum and provided $700,000 of up-front assistance for construction costs to the Developer in 2022. The deferred charges and upfront assistance are to be reimbursed to the City with 70.00% of the abatement revenues received by the City annually. The maximum assistance the Developer is eligible for is $492,399 at a 0.00% interest rate with 30.00% of the abatement revenue received by the City annually. The City's obligation is terminated the earlier of after 20 years of payments or once the Developer has been paid $492,399. The first tax abatement payment is scheduled to be made in 2025.

Tax Increment Pay-As-You-Go Financing Revenue Notes:

The Chaska EDA has entered into private development agreements to facilitate the financing of certain projects established by the Chaska Housing and Redevelopment Authority (pursuant to Minnesota Statutes, Sections 469.001 to 469.047). The costs of these projects are financed using tax increment generated from established tax increment financing districts (pursuant to Minnesota Statutes, Sections 469.174 to 469.179).

As of December 31, 2022, the Chaska Economic Development Authority has entered into six agreements considered Tax Increment Pay-As-You-Go Financing Revenue Notes under GASB #77. The agreements are not general obligations of the EDA or the City and are payable solely from available tax increment. Each note will be cancelled at the end of the agreement term, whether it has been fully repaid or not. Accordingly, the amounts have not been included in long-term debt because the nature of the notes is that repayment is required only if sufficient tax

increments are received. The City's position is that these are obligations to assign future and uncertain revenue sources and as such, is not actual debt in substance.

The six agreements were to assist the developer with the financing of certain costs of a project constructed within the Development District and are as follows:

- In 2002, the Chaska EDA issued a pay-as-you-go note to Chaska Place Apartments in the principal sum of $992,221 with an interest rate of 6.50% per annum and payments due each February 1 and August 1, commencing August 1, 2005, and paid through February 1, 2024. Payments are payable solely from available tax increment derived from the housing development and paid to the EDA. The pay-as-you-go note provides for payment to the developer for 100.00% of the tax increment received in the prior six months, less the administrative fees charged by the County, and less $31,750 which shall be retained by the EDA. The current year abatement (TIF note payments) totaled $192,391. On December 31, 2022, the amount outstanding on the note was $879,790.

- In 2007, the Chaska EDA issued a pay-as-you-go note to Clover Field Sinclair Limited Partnership in the principal sum of $3,100,000 with an interest rate of 5.65% per annum and payments due each February 1 and August 1, commencing August 1, 2008, and paid through February 1, 2030. Payments are payable solely from available tax increment derived from the housing development and paid to the EDA. The pay-as-you-go note provides for payment to the developer for 95.00% of the tax increment received in the prior six months, less the administrative fees charged by the County. The current year abatement (TIF note payments) totaled $156,031. On December 31, 2022, the amount outstanding on the note was $4,202,003.

- In 2004, the Chaska EDA entered into a development agreement with City Square, LLC for private redevelopment. The EDA provided the developer with a $111,000 subsidy that will be repaid to the EDA as a pay-as-you-go note from available tax increment at a simple non-compounding interest rate of 4.00% with payments due through 2030. The City made a payment to the EDA of $10,000 in 2022, all of which went to principal. The outstanding balance as of December 31, 2022, is $10,000.

- In 2015, the Chaska EDA issued a pay-as-you-go note to Chaska Heights Senior Living in the principal sum of $2,874,667 with an interest rate of 3.25% per annum and payments due each February 1 and August 1, commencing August 1, 2018, and paid through February 1, 2044. Payments are payable solely from available tax increment derived from the housing development and paid to the EDA. The pay-as-you-go note provides for payment to the developer for 100.00% of the tax increment received in the prior six months, less the administrative fees charged by the County, and less $34,500 which shall be retained by the EDA. The current year abatement (TIF note payments) totaled $196,214. On December 31, 2022, the amount outstanding on the note was $2,678,047.

- In 2016, the Chaska EDA issued a pay-as-you-go note to Creeks Run Phase II, LLC in the principal sum of $242,500 with an interest rate of 4.50% per annum and payments due each February 1 and August 1, commencing August 1, 2018, and paid through February 1, 2036. Payments are payable solely from available tax increment derived from the housing development and paid to the EDA. The pay-as-you-go note provides for payment to the developer for 100.00% of the tax increment received in the prior six months, less the administrative fees charged by the County, and less $9,000 which shall be retained by the EDA. The current year abatement (TIF note payments) totaled $16,660. On December 31, 2022, the amount outstanding on the note was $251,543.

- In 2021, the Chaska EDA issued a pay-as-you-go note to Oppidan, Incorporated in the principal sum of $1,304,000 between two building sites (Building One: $994,000, Building Two: $310,000) with an interest rate of 4.00% per annum and payments due each February 1 and August 1, commencing August 1, 2023, and paid through February 1, 2032. Payments are payable solely from available tax increment derived from the redevelopment project area and paid to the EDA. The pay-as-you-go note provides for payment to the developer for 95.00% of the tax increment received in the prior six months, less the administrative fees charged by the County. On December 31, 2022, the amount outstanding on the note was $1,304,000. The City expects to start making payments towards the note related to Building One in 2023.

Conduit Debt:

From time to time, the City has issued Industrial Revenue Bonds (IRBs) and Housing Revenue Bonds (HRBs) (collectively the "Revenue Bonds") to provide financial assistance to private-sector entities for the acquisition and construction of industrial and housing facilities deemed to be in the public interest. The Revenue Bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the Revenue Bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issuance. Neither the City, nor the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds, excluding the bonds mentioned below. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2022, there were four series of IRBs outstanding. The aggregate principal amount payable for the one series issued after July 1, 1995, was $685,641. The aggregate principal amount payable for the three series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled $9,625,000. As of December 31, 2022, there were five series of HRBs outstanding. The aggregate principal amounts payable for the three series issued after July 1, 1995, was $6,060,000. The aggregate principal amount payable for the two series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled $6,260,000.

The outstanding HRB balance includes one issue that is backed by the full faith and credit of the City. In 2020, the Carver County Housing and Redevelopment Authority issued $2,200,000 in Housing Development Revenue Bonds. (These bonds refunded the $2,850,000 Housing Revenue Bonds of 2010). This issue is secured by housing revenues and, if not so paid, by a tax levy. The bonds are secured by a general obligation pledge of the City.

Note 8 Interfund Receivables, Payables and Transfers

Interfund receivables and payables as of December 31, 2022, are as follows:

Due To/From Other Funds

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	$ 1,261,708
Water	Curling Center	2,555,000
Internal Service	Community Center	1,750,000
Nonmajor Governmental	Public Improvement Projects	5,266,427
Nonmajor Governmental	Community Center	4,236,907
Nonmajor Governmental	Curling Center	850,000
Nonmajor Governmental	Nonmajor Governmental	912,842
Nonmajor Enterprise	Community Center	2,000,000
Nonmajor Enterprise	Curling Center	1,750,000
Total:		$ 20,582,884

Interfund borrowing is utilized for cash flow purposes to eliminate temporary cash balance deficits.

Interfund Receivables/Payables And Advances To/From Other Funds

Receivable Fund	Payable Fund	Interfund Receivables/ Payables	Advances To/From	Total	Purpose
Electric	Nonmajor Governmental	$ -	$ 1,191,884	$ 1,191,884	1
Turbine Generator	Electric	65,192	580,948	646,140	2
Internal Service	Community Center	23,464	286,536	310,000	3
Internal Service	Nonmajor Governmental	-	1,757,025	1,757,025	1, 4
Internal Service	Nonmajor Enterprise	46,549	568,451	615,000	5
Nonmajor Governmental	Water	15,937	72,361	88,298	6
Nonmajor Governmental	Community Center	34,291	515,215	549,506	7
Nonmajor Governmental	Nonmajor Governmental	1,034,599	-	1,034,599	8
Nonmajor Governmental	Nonmajor Enterprise	212,471	584,154	796,625	6, 9
Total:		$ 1,432,503	$ 5,556,574	$ 6,989,077	

Explanation of Interfund Receivables/Payables and Advances To/From Other Funds:

(1) This 2007 loan from the Electric fund and Internal Service fund provides interim financing for TIF District #14 project costs. The outstanding balance of $2,248,909 will be repaid from tax increment generated by the district as it becomes available.
(2) This interfund loan from the Turbine Generator fund to the Electric fund was made in 2001 to finance a substation. Of the $646,140 due at year end, $65,192 is due in one year.
(3) This 2022 loan from the Internal Service fund to the Community Center fund provides financing for equipment and repairs. Of the $310,000 due at year end, $23,464 is due in one year.

(4) This 2022 loan from the Internal Service fund to to the Abatement Program fund provides interim financing for a roundabout and access into a new abatement district. The outstanding balance of $700,000 will be repaid from abatement revenue generated by the district or from permanent financing for the project.
(5) This 2022 loan from the Internal Service fund to the Town Course golf fund provides financing for cart path improvements. Of the $615,000 due at year end, $46,549 is due in one year.
(6) This interfund loan from the Equipment Acquisition fund to the Water fund and Sewer fund is for a shared water/sewer equipment purchase. Of the $176,596 due at year end, $31,874 is due in one year.
(7) These interfund loans to the Communuity Center for locker room improvements are from the following funds:
- Public Facilities Fund - $85,501 loan balance with $5,336 due in one year.
- Improvement Revolving Fund - $464,005 loan balance with $28,955 due in one year.

(8) These loans eliminate what would have been negative cash in TIF District funds. The outstanding balance of $1,034,599 will be repaid from tax increment generated by the districts as it becomes available.
(9) These interfund loans are from the Equipment Acquisition fund to the following funds:
- Town Course fund - $588,658 loan balance for golf equipment purchases with $139,201 due in one year.
- Storm Water - $119,669 loan balance for equipment purchases with $57,333 due in one year.

Transfers In/Out for 2022 are as follows:

	Transfers In							
	Governmental Funds			Enterprise Funds				
Transfers Out	General	Public Improvement Projects	Nonmajor	Water	Community Center	Curling Center	Nonmajor	Total
General	$ -	$ 144,055	$ 355,000	$ -	$ -	$ -	$ -	$ 499,055
Electric	4,279,210	-	1,520,000	-	470,000	-	244,000	6,513,210
Water	40,000	-	77,000	-	-	-	-	117,000
Internal Service	82,346	-	-	-	-	-	-	82,346
Nonmajor Governmental	149,000	1,850,469	4,213,769	465,000	-	1,581,692	383,617	8,643,547
Nonmajor Enterprise	72,300	-	363,000	-	-	-	-	435,300
Total:	$ 4,622,856	$ 1,994,524	$ 6,528,769	$ 465,000	$ 470,000	$ 1,581,692	$ 627,617	$ 16,290,458

Explanation of Transfers:

Transfers are used to 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, 2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and 3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

In the government-wide financial statements, transfers in/out include capital assets transferred from governmental activities to business-type activities in the amount of $3,168,825. Those transfers are not included in the table above.

Note 9 Fund Balance and Net Position

A summary of the governmental fund balance classifications as of December 31, 2022, are as follows:

	General	Public Improvement Projects	Nonmajor Governmental	Totals
Nonspendable:				
Prepaid Items	$ 119,345	$ -	$ -	$ 119,345
Leases	-	-	22,707	22,707
Total Nonspendable Balances	119,345	-	22,707	142,052
Restricted for:				
Housing Loan Program	-	-	13,183	13,183
Police Forfeitures & Evidence	-	-	69,371	69,371
Debt Requirements	-	-	10,452,106	10,452,106
Economic Development	-	-	2,882,510	2,882,510
Road Construction	-	4,039,400	-	4,039,400
Abatement Program	-	-	5,712	5,712
Total Restricted Fund Balances	-	4,039,400	13,422,882	17,462,282
Committed to:				
Compensated Absences	977,890	-	-	977,890
Stabilization Arrangement	300,000	-	-	300,000
Mt. Pleasant Cemetery Care	-	-	246,655	246,655
Economic Development	-	-	113,086	113,086
Road Construction	-	106,832	-	106,832
Community Fund Projects	-	-	102,623	102,623
Southwest Chaska Improvements	-	245	-	245
Street Improvement Program	-	-	1,053,376	1,053,376
Total Committed Fund Balances	1,277,890	107,077	1,515,740	2,900,707
Assigned to:				
Compensated Absences	474,561	-	-	474,561
Mt. Pleasant Cemetery Care	-	-	11,975	11,975
Police Forfeitures	-	-	525	525
Road Construction	-	-	1,626,909	1,626,909
Road Construction	-	80,399	-	80,399
Public Facility Improvements	-	-	465,915	465,915
Fire Protection Improvements	-	-	74,600	74,600
Park Improvements	-	-	1,735,050	1,735,050
Southwest Chaska Improvements	-	-	478,800	478,800
Community Fund Projects	-	-	75,799	75,799
Street Improvement Program	-	-	63,637	63,637
Capital Improvements	-	-	10,716,889	10,716,889
Total Assigned Fund Balances	474,561	80,399	15,250,099	15,805,059
Unassigned	1,781,459	(7,859,982)	(6,212,426)	(12,290,949)
Total Fund Balances:	$ 3,653,255	$ (3,633,106)	$ 23,999,002	$ 24,019,151

The following table provides further detail of the calculation of Net Investment in Capital Assets reported as part of the Net Position in the Government-wide financial statements as of December 31, 2022:

	Governmental Activities	Business-Type Activities
Total capital assets	$ 317,326,497	$ 162,113,005
Less: Accumulated depreciation and amortization	118,654,948	76,574,459
Net carrying value of capital assets	198,671,549	85,538,546
Less:		
Outstanding principal of capital-related borrowings related to the City's own capital assets	39,676,981	33,198,130
Outstanding principal of debt and other borrowing used to refund capital-related borrowings	4,670,000	7,210,000
Outstanding principal balance of any other capital related liabilities	690,301	167,873
Unamortized original issue premiums on outstanding capital debt	3,058,945	1,508,159
	48,096,227	42,084,162
Plus:		
Other additions:		
Outstanding principal of debt for assets not reported in business-type activities	-	3,610,000
Unamortized original issue premium for assets not reported in business-type activities	-	88,050
	-	3,698,050
Total Net Investment in Capital Assets	$ 150,575,322	$ 47,152,434

Note 10 Risk Management

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

Workers compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The City pays an annual premium to LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT.

The LMCIT reinsures through Workers Compensation Reinsurance Association (WCRA) as required by law. For workers compensation, the City is not subject to a deductible. The City's workers compensation coverage is retrospectively rated. With this type of coverage, final premiums are determined after loss experience is known. The amount of premium adjustment, if any, is considered immaterial and not recorded until received or paid.

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

The City continues to carry commercial insurance for all other risks of loss, including life, disability, dental, and health insurance.

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

The Self Insurance fund, an internal service fund which charges its costs to user departments, accounts for the risk management activities of the City. The fund is designed to build up a reserve, which will provide the City the opportunity to assume a greater share of its insurance risks and thereby reducing the cost to purchase insurance.

Note 11 Commitments and Contingencies

A) Construction Commitments

At December 31, 2022, the City had the following construction commitments outstanding:

Project	Contractor	Commitment
The Loop at Chaska Golf Course Improvements	Mid-America Golf and Landscape Inc	$ 48,868
Creek Road Utility and Street Improvements	Eureka Construction Co	5,498,357
2022 Downtown Street Reconstruction	GMH Asphalt Corp	838,429
2nd and Pine Street Parking Lot Retaining Wall	Haho Companies	9,021
Hundertmark Water Tower Rehab	Viking Industrial Painting	5,300
TH 41/CSAH 61 Highway Improvements	SM Hentges and Sons	21,015,297
	Total	$27,415,272

B) Federal and State Funding

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

C) Legal Claims

In connection with the normal conduct of its affairs, the City is involved in various claims litigation and judgments. It is expected that the final settlement of those matters will not materially affect the financial statements of the City.

Note 12 Jointly Governed Organizations

The City, in conjunction with 11 other municipalities that provide distribution of electric services, comprises the Minnesota Municipal Power Agency (MMPA). MMPA began operations on July 1, 1995. MMPA purchases power that is purchased and distributed by the 12 municipalities that operate electric distribution systems. MMPA's board of directors is comprised of one member from each participating entity. Except for minimum purchase requirements, no participant has any obligation, entitlement, or residual interest. The City's purchases of power from MMPA for the year ended December 31, 2022, was $37,929,107. MMPA issues an annual financial report that may be obtained

by writing MMPA, 220 S. 6th Street, Suite 1300, Minneapolis, MN 55402, by calling (612) 349-6868, or on the Internet at www.mmpa.org.

Note 13 Defined Benefit Pension Plans

Employees of the City participate in three defined benefit pension plans. Two of the plans are state-wide cost-sharing, multiple employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA): the General Employees Retirement fund and the Public Employees Police and Fire fund. The third is a single-employer defined benefit pension plan administered through the Chaska Fire Department Relief Association (CFDRA). The details of the City's participation in each of these plans are presented later in these notes. The following table summarizes the impact of these plans on the City's government-wide financial statements.

	PERA Pension Plans				
	General Employees Retirement Fund	Public Employees Police & Fire Fund	Total	Chaska Fire Department Relief Association	Total All Plans
Net Pension Asset	$ -	$ -	$ -	$ 388,899	$ 388,899
Deferred Outflows	3,783,324	8,966,492	12,749,816	671,259	13,421,075
Net Pension Liability	11,895,889	12,684,929	24,580,818	-	24,580,818
Deferred Inflows	250,100	93,693	343,793	552,786	896,579
Pension Revenue	52,110	133,749	185,859	180,874	366,733
Pension Expense	1,888,981	1,333,864	3,222,845	984,396	4,207,241

Note 14 Defined Benefit Pension Plans – State-wide

A) Plan Description

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

1. General Employees Retirement Plan

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Public Employees Police and Fire Plan

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire Plan also covers police officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to PERA.

B) Benefits Provided

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

1. General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1.0% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. Police and Fire Plan Benefits

Benefits for the Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. The postretirement increase will be fixed at 1.0%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

C) Contributions

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

1. General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2022 and the City was required to contribute 7.50% for Coordinated Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2022, were $899,431. The City's contributions were equal to the required contributions as set by state statute.

2. Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2022 and the City was required to contribute 17.70% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2022, were $689,171. The City's contributions were equal to the required contributions as set by state statute.

D) Pension Costs

1. General Employees Fund Pension Costs

At December 31, 2022, the City reported a liability of $11,895,889 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $348,744.

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was .1502% at the end of the measurement period and .1525% for the beginning of the period.

City's proportionate share of the net pension liability	$ 11,895,889
State of Minnesota's proportionate share of the net pension liability associated with the City	348,744
Total:	$ 12,244,633

For the year ended December 31, 2022, the City recognized pension expense of $1,836,871 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional $52,110 as grant revenue for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

At December 31, 2022, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 99,363	$ 128,697
Changes in actuarial assumptions	2,732,236	47,738
Differences between projected and actual investment earnings	129,553	73,665
Changes in proportion	316,881	-
Contributions paid to PERA subsequent to the measurement date	505,291	-
Total:	$ 3,783,324	$ 250,100

The $505,291 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	Pension Expense Amount
2023	$ 1,260,003
2024	1,118,977
2025	(426,852)
2026	1,075,805
Total:	$ 3,027,933

2. Police and Fire Fund Pension Costs

At December 31, 2022, the City reported a liability of $12,684,929 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was .2915% at the end of the measurement period and .2840% for the beginning of the period.

The State of Minnesota contributed $18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2022. The contribution consisted of $9 million in direct state aid that does meet the definition of a special funding situation and $9 million is supplemental state aid that does not meet the definition of a special funding situation. The $9 million direct state aid was paid on October 1, 2021. Thereafter, by October 1 of each year, the state will pay $9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The $9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later.

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the $9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2022, the City recognized pension expense of $1,226,350 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized $107,514 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the contribution of $9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $9 million in supplemental state aid. The City recognized $26,235 for the year ended December 31, 2022, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

City's proportionate share of the net pension liability	$ 12,684,929
State of Minnesota's proportionate share of the net pension liability associated with the City	554,268
Total:	$ 13,239,197

At December 31, 2022, the City reported its proportionate share of the Police and Fire Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 765,278	$ -
Changes in actuarial assumptions	7,398,965	72,304
Differences between projected and actual investment earnings	248,064	-
Changes in proportion	154,716	21,389
Contributions paid to PERA subsequent to the measurement date	399,469	-
Total:	$ 8,966,492	$ 93,693

The $399,469 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	Pension Expense Amount
2023	$ 1,661,318
2024	1,665,941
2025	1,468,551
2026	2,612,457
2027	1,065,063
Total:	$ 8,473,330

E) Long-Term Expected Return on Investment

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25.0%	0.75%
Private Markets	25.0%	5.90%
Total:	100.0%	

F) Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan and 2.25% for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan. The Police and Fire Plan benefit increase is fixed at 1.0% per year and that increase was used in the valuation.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020, actuarial valuation. The most recent four-year experience studies for the Police and Fire Plan were completed in 2020 and were adopted by the Board and became effective with the July 1, 2021, actuarial valuation.

The following changes in actuarial assumptions occurred in 2022:

1. General Employees Fund

Changes in Actuarial Assumptions:

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

2. Police and Fire Fund

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.50% to 5.40%.

G) Discount Rate

The discount rate for the General Employees Fund used to measure the total pension liability in 2022 was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In the Police and Fire Fund, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through June 30, 2060. Beginning in fiscal year ended June 30, 2061, projected benefit payments exceed the funds' projected fiduciary net position. Benefit payments projected after were discounted at the municipal bond rate of 3.69% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The resulting equivalent single discount rate of 5.40% for the Police and Fire Funds was determined to give approximately the same present value of projected benefits when applied to all years of projected benefits as the present value of projected benefits using 6.50% applied to all years of projected benefits through the point of asset depletion and 3.69% thereafter.

H) Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	General Employees Fund		Police and Fire Fund	
1% Lower	5.50%	$ 18,790,181	4.40%	$ 19,197,012
Current Discount Rate	6.50%	$ 11,895,889	5.40%	$ 12,684,929
1% Higher	7.50%	$ 6,241,507	6.40%	$ 7,420,299

I) Pension Plan Fiduciary Net Position

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

Note 15 Defined Contribution Plan – PERA

One council member of the City is covered by the Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The Defined Contribution Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. *Minnesota Statutes*, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes five percent (5.0%) of salary which is matched by the elected official's employer. For ambulance services personnel, employer contributions are determined by the employer and for salaried employees, contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives two percent (2.0%) of employer contributions and twenty-five hundredths of one percent (0.25%) of the assets in each member's account annually.

Total contributions made by the City during fiscal year 2022 were:

Amount		Percentage of Covered Payroll		Required
Employee	Employer	Employee	Employer	Rate
$475	$475	5.00%	5.00%	5.00%

Note 16 Defined Benefit Pension Plans – Fire Relief Association

A) General Information about the Pension Plan

Plan Description - All members of the Chaska Fire Department (CFD) are covered by a defined benefit pension plan, Chaska Fire Department Relief Association Pension Plan (CFDRAPP), administered by the Chaska Fire Department Relief Association (CFDRA). CFDRAPP is a single-employer defined benefit pension plan. Minnesota Statutes, Chapter 69 grants the authority to the CFDRA Board to establish and amend benefit terms with consenting approval by the Chaska City Council. CFDRA issues a publicly available financial report that can be obtained by writing to City of Chaska, One City Hall Plaza, Chaska, MN 55318-1962 or by phone (952) 448-9200.

Benefits Provided - The plan provides retirement and disability benefits to plan members and beneficiaries.

- Monthly Service Pension: $2.8025 per month of service; effective June 1, 2022, the monthly service amount increased to $3.400 per month of service. The maximum number of months is 360 months. The benefit is reduced 8% for each year of service less than 15 years. This benefit is available to members hired prior to November 4, 2013.
- Lump Sum Service Pension: $7,901 per year of service (up to 25 years) plus a Supplemental Benefit of 10% of the lump sum distribution, but not more than $1,000. Effective June 1, 2022, the benefit increased to $9,304 per year of service. The benefit is reduced 8% for each year of service less than 15 years.

- Deferred Service Pension: with termination prior to age 50 and at least ten years of service, a deferred pension is payable at age 50 and reduced 8% for each year of service less than 15 years.
- Survivor Benefits: If hired before November 14, 2013, spouse and children receive 100% of the member's monthly pension for life. The surviving spouse may elect the lump sum benefit, plus a Supplemental Benefit of 20% of the regular lump sum distribution, but not more than $2,000. If hired after November 4, 2013, the spouse, children, or estate will receive 100% of the lump sum benefit plus a Supplemental Benefit of 20% of the regular lump sum distribution, but not more than $2,000.
- Disability Benefit: A disabled member will receive the amount of their monthly service pension based on credited service as of the date eligible.

Members covered by benefit terms - At December 31, 2021, pension plan membership consisted of the following as used to determine Net Pension Liability (Asset) as of December 31, 2022:

Inactive Members Currently Receiving Benefits	41
Inactive Members Currently Receiving Disability Benefits	2
Beneficiaries Currently Receiving Benefits	12
Inactive Members Entitled to But Not Yet Receiving Benefits	3
Active Members	45
Total members:	103

Contributions - Minnesota Statutes, Chapter 424 and 424A, authorize pension benefits for volunteer fire relief associations. The CFDRAPP is funded by fire state aid, investment earnings, and, if necessary, employer contributions as specified in Minnesota Statutes and voluntary City contributions. The State of Minnesota contributed $202,042 in fire state aid to the CFDRAPP on behalf of the CFD for the year ended December 31, 2022, which was recorded as revenue. Required City contributions are calculated annually based on statutory provisions. The City made all required contributions and additional voluntary contributions to the plan for the year ended December 31, 2022, totaling $145,612. The City's contributions exceed the required contributions as set by State Statutes. Members of the CFD have no obligation to contribute to the plan.

B) Net Pension Liability (Asset)

The CFDRAPP's net pension liability (asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021.

Actuarial Assumptions - The total pension liability in the December 31, 2021, actuarial valuation was determined using the entry age normal actuarial cost method and the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Not applicable as plan members are paid on call volunteers
Investment Rate of Return	5.00% net of pension plan investment expense, including inflation
20-Year Municipal Bond Yield	1.84%

Mortality rates were based on the following:

- Healthy Pre-retirement - Pub-2010 Public Safety Employee mortality tables with projected mortality improvement scale MP-2020.

- Healthy Post-retirement - Pub-2010 Healthy Retired Public Safety mortality tables with projected mortality improvement scale MP-2020. Male rates are adjusted by a factor of 0.98.
- Disabled - Pub-2010 Public Safety Disabled Retiree mortality tables with projected mortality improvement scale MP-2020. Male rates are adjusted by a factor of 1.05.

The demographic actuarial assumptions used in the December 31, 2021, valuation were based on the same assumptions used in the July 1, 2021, PERA Police and Fire actuarial valuation. The economic actuarial assumptions are reviewed annually as part of the fire relief's annual valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These asset class estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the current asset allocation percentage (or target allocation, if available) and by adding expected inflation. All results are then rounded to the nearest quarter percentage point.

Best-estimates of geometric real and nominal rates of return for each major asset class included in the pension plan's asset allocation as of the measurement date are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	35%	4.42%
International Equity	20%	4.91%
Fixed Income	10%	1.00%
Multi-Class and Commodities	10%	3.98%
Cash and Equivalents	25%	-0.33%
Total:	100%	

Discount Rate - The discount rate used to measure the total pension liability was 5.00%. The projected cash flows used to determine the discount rate assumed that contributions to the plan will be made as specified in Minnesota Statutes. Based on those assumptions and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

C) Changes in the Net Pension Liability (Asset)

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Beginning Balance - January 1, 2022	$ 6,183,062	$ 7,130,391	$ (947,329)
Changes For The Year:			
Service Cost	132,955	-	132,955
Interest	349,928	-	349,928
Change in Benefits Terms	917,120	-	917,120
Differences Between Expected and Actual Experience	(106,649)	-	(106,649)
Changes in Assumptions	480,755	-	480,755
Contribution - Employer	-	549,155	(549,155)
Net Investment Income	-	712,670	(712,670)
Other Additions	-	4,454	(4,454)
Benefit Payments, Including Member Contribution Refunds	(460,621)	(460,621)	-
Administrative Costs	-	(50,600)	50,600
Total Net Changes	1,313,488	755,058	558,430
Ending Balance - December 31, 2022	$ 7,496,550	$ 7,885,449	$ (388,899)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the net pension liability (asset) of the CFDRAPP, calculated using the discount rate of 5.00%, as well as what the CFDRAPP's net pension liability (asset) would be if it were calculated using a discount rate 1 percentage point lower (4.00%) or 1 percentage point higher (6.00%) than the current discount rate:

	Net Pension Liability (Asset)
1% Decrease in Discount Rate (4.0%)	$ 421,874
Current Discount Rate (5.0%)	(388,899)
1% Increase in Discount Rate (6%)	(1,069,282)

Pension Plan Fiduciary Net Position - Detailed information about the CFDRAPP's fiduciary net position is available in the separately issued CFDRA financial report.

D) Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2022, the CFDRAPP recognized pension expense of $984,396. At December 31, 2022, the CFDRAPP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Liability	$ 3,951	$ 114,714
Change in Actuarial Assumptions	521,696	-
Differences Between Projected and Actual Investment Earnings	-	438,072
City Contribution Subsequent to the Measurement Date	145,612	-
Total:	$ 671,259	$ 552,786

Deferred outflows of resources totaling $145,612 related to pensions resulting from City contributions to the plan subsequent to the measurement date will be recognized as an addition of the net pension asset in the year ending December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to the plan will be recognized in pension expense as follows:

Year Ended December 31	Pension Expense Amount
2023	$ 46,839
2024	(109,567)
2025	11,959
2026	11,329
2027	12,301
Total:	$ (27,139)

Note 17 Other Post-Employment Benefits (OPEB) Plan

A) Plan Description

The City's defined benefit OPEB plan provides a single-employer defined benefit health care plan to eligible employees. The plan offers group health insurance benefits. Medical coverage is administered by Blue Cross Blue Shield. It is the City's policy to periodically review its group health insurance plans and to obtain requests for proposals in order to provide the most favorable benefits and premiums for the City's employees and retirees. No assets are accumulated in a trust.

B) Benefits Provided

The City is required by State Statute to allow retirees to continue participation in the City's group health insurance plan if the individual terminates service with the City through service retirement or disability retirement. Retirees may obtain dependent coverage while the participating retiree is under age 65. Covered spouses may continue

coverage after the retiree's death. The surviving spouse of an active employee may continue coverage in the group health insurance plan after the employee's death.

Retirees are required to pay 100% of their premium cost for the City-sponsored group health insurance plan in which they participate. The premium is a blended rate determined on the entire active and retiree population. Since the projected claims costs for retirees exceed the blended premium paid by retirees, the retirees are receiving an implicit rate subsidy (benefit). The coverage levels are the same as those afforded to active employees. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the City's plan becomes secondary.

C) Contributions

The required contributions are based on projected pay-as-you-go financing requirements. For the current year, the City's required pay-as-you go finance benefits totaled $18,296.

D) Members

Membership in the plan consisted of the following as of the latest actuarial valuation:

Inactive employees or beneficiaries currently receiving benefits	3
Active employees	151
Total employees and beneficiaries:	154

E) Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2022, using the entry age, level percentage of pay method. The following actuarial assumptions were applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.00%
20-year Municipal Bond Yield	2.00%
Salary Increases	Service graded table - Rates vary based on service and employee classification
Inflation Rate	2.00%
Medical Trend Rate	6.50% as of January 1, 2022 grading to 5.00% over 6 years and then to 4.00% over the next 48 years
Mortality Assumption	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale

F) Changes in the Total OPEB Liability

The City's total OPEB liability of $966,931 was measured as of January 1, 2022 and was determined by an actuarial valuation as of January 1, 2022.

	Total OPEB Liability
Beginning Balance - January 1, 2022	$ 1,596,946
Changes for the Year	
Service Cost	76,283
Interest	47,764
Assumption Changes	(253,574)
Differences Between Expected and Actual Economic Experience	(447,705)
Benefit Payments	(52,783)
Net Changes	(630,015)
Ending Balance - December 31, 2022	$ 966,931

Assumption changes since the prior measurement date include the following:

- The health care trend rates, mortality tables, and salary increase rates were updated.
- The retirement and withdrawal rates were updated.
- The retiree plan participation was reduced.
- The inflation rate was changed from 2.50% to 2.00%
- The discount rate was changed from 2.90% to 2.00%

G) OPEB Liability Sensitivity

The following presents the total OPEB Liability of the City as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percent lower and one percent higher than the current discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
OPEB Discount Rate	1.00%	2.00%	3.00%
Total OPEB Liability	$1,050,163	$966,931	$888,774

The following presents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or one percent higher than current healthcare cost trend rates:

	1% Decrease in Healthcare Trend Rate	Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
OPEB Healthcare Trend Rate	5.50% decreasing to 4.00% then 3.00%	6.50% decreasing to 5.00% then 4.00%	7.50% decreasing to 6.00% then 5.00%
Total OPEB Liability	$849,465	$966,931	$1,106,324

H) OPEB Expense and Related Deferred Outflows of Resources and Deferred Inflows of Resources

For the current year ended, the City recognized OPEB expense of $38,992. As of year-end, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 15,786	$ 391,741
Changes in actuarial assumptions	-	224,636
Contributions subsequent to the measurement date	18,296	-
Total:	$ 34,082	$ 616,377

A total of $18,296 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31	OPEB Expense Amount
2023	$ (85,055)
2024	(85,055)
2025	(85,055)
2026	(85,055)
2027	(85,058)
Thereafter	(175,313)
Total:	$ (600,591)

PERA – General Employees Retirement Fund Schedule of City's and Non-Employer Proportionate Share of Net Pension Liability

City Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	City's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the City's Share of the State of Minnesota's Share of the Net Pension Liability	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2015	06/30/2015	0.13%	$ 6,504,061	$ -	$ 6,504,061	$ 7,374,827	88.19%	78.19%
12/31/2016	06/30/2016	0.13%	10,441,682	136,394	10,578,076	7,962,313	131.14%	68.90%
12/31/2017	06/30/2017	0.13%	8,439,559	106,148	8,545,707	8,515,662	99.11%	75.90%
12/31/2018	06/30/2018	0.13%	7,350,557	241,206	7,591,763	8,829,904	83.25%	79.50%
12/31/2019	06/30/2019	0.13%	7,441,732	231,323	7,673,055	9,526,900	78.11%	80.20%
12/31/2020	06/30/2020	0.15%	8,885,267	273,865	9,159,132	10,567,372	84.08%	79.10%
12/31/2021	06/30/2021	0.15%	6,512,433	198,804	6,711,237	10,976,594	59.33%	87.00%
12/31/2022	06/30/2022	0.15%	11,895,889	348,744	12,244,633	11,255,867	105.69%	76.70%

PERA – General Employees Retirement Fund Schedule of City Contributions

City Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	$ 573,571	$ 573,571	$ -	$ 7,647,695	7.50%
12/31/2016	622,514	622,514	-	8,301,166	7.50%
12/31/2017	645,781	645,781	-	8,613,210	7.50%
12/31/2018	684,782	684,782	-	9,130,403	7.50%
12/31/2019	761,477	761,477	-	10,153,003	7.50%
12/31/2020	845,631	845,631	-	11,275,134	7.50%
12/31/2021	823,612	823,612	-	10,981,495	7.50%
12/31/2022	899,431	899,431	-	11,995,296	7.50%

Schedule is intended to present information for 10 years. Additional years will be displayed as they become available.

PERA – Public Employees Police and Fire Fund Schedule of City's and Non-Employer Proportionate Share of Net Pension Liability

City Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	City's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the City's Share of the State of Minnesota's Share of the Net Pension Liability	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2015	06/30/2015	0.26%	$ 2,908,759	$ -	$ 2,908,759	$ 2,345,969	123.99%	86.60%
12/31/2016	06/30/2016	0.25%	9,992,803	-	9,992,803	2,397,786	416.75%	63.90%
12/31/2017	06/30/2017	0.26%	3,564,313	-	3,564,313	2,707,514	131.65%	85.40%
12/31/2018	06/30/2018	0.26%	2,788,387	-	2,788,387	2,761,686	100.97%	88.80%
12/31/2019	06/30/2019	0.28%	3,022,404	-	3,022,404	2,996,128	100.88%	89.30%
12/31/2020	06/30/2020	0.28%	3,702,563	87,251	3,789,814	3,174,551	116.63%	87.20%
12/31/2021	06/30/2021	0.28%	2,192,180	98,565	2,290,745	3,356,413	65.31%	93.70%
12/31/2022	06/30/2022	0.29%	12,684,929	554,268	13,239,197	3,541,637	358.17%	70.50%

PERA – Public Employees Police and Fire Fund Schedule of City Contributions

City Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	$ 384,775	$ 384,775	$ -	$ 2,375,153	16.20%
12/31/2016	421,074	421,074	-	2,600,914	16.20%
12/31/2017	431,127	431,127	-	2,665,551	16.20%
12/31/2018	471,427	471,427	-	2,910,044	16.20%
12/31/2019	531,854	531,854	-	3,137,782	16.95%
12/31/2020	593,739	593,739	-	3,354,460	17.70%
12/31/2021	602,008	602,008	-	3,401,174	17.70%
12/31/2022	689,171	689,171	-	3,899,479	17.67%

Schedule is intended to present information for 10 years. Additional years will be displayed as they become available.

Chaska Fire Department Relief Association Pension Plan (CFDRAPP), Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

	December 31,								
City Fiscal Year-end Date	2014	2015	2016	2017	2018	2019 (1)	2020	2021	2022
Measurement Date	2014	2015	2016	2017	2018	2018	2019	2020	2021
Total Pension Liability									
Service Cost	$ 74,610	$ 76,662	$ 74,777	$ 76,833	$ 97,600	$ 97,600	$ 100,284	$ 129,712	$ 132,955
Interest	324,731	323,774	318,368	307,707	323,454	323,454	326,559	349,372	349,928
Changes of Benefits Terms	248,676	-	-	229,268	-	-	642,398	-	917,120
Differences Between Expected & Actual Experience	-	(42,040)	-	23,511	-	-	(58,684)	-	(106,649)
Changes of Assumptions	-	-	-	68,838	-	-	250,267	-	480,755
Benefit Payments, Including Refunds of Member Contributions	(318,551)	(517,365)	(451,119)	(595,443)	(354,522)	(354,522)	(393,593)	(484,702)	(460,621)
Net Change in Total Pension Liability	329,466	(158,969)	(57,974)	110,714	66,532	66,532	867,231	(5,618)	1,313,488
Total Pension Liability – Beginning	5,031,680	5,361,146	5,202,177	5,144,203	5,254,917	5,254,917	5,321,449	6,188,680	6,183,062
Total Pension Liability - Ending (a)	$ 5,361,146	$ 5,202,177	$ 5,144,203	$ 5,254,917	$ 5,321,449	$ 5,321,449	$ 6,188,680	$ 6,183,062	$ 7,496,550
Plan Fiduciary Net Position									
Contributions - Employer	$ 361,296	$ 401,321	$ 427,285	$ 443,793	$ 465,022	$ 465,022	$ 488,466	$ 531,985	$ 549,155
Net Investment Income	232,061	(220,343)	408,073	819,964	(342,294)	(342,294)	974,719	512,197	712,670
Other Additions	-	-	-	-	-	-	-	289	4,454
Benefit payments, Including Refunds of Member Contributions	(318,551)	(517,365)	(451,119)	(595,443)	(354,522)	(354,522)	(393,593)	(484,702)	(460,621)
Administrative Expense	(9,463)	(4,226)	(11,561)	(10,295)	(14,407)	(14,407)	(9,862)	(52,987)	(50,600)
Net Change in Plan Fiduciary Net Position	265,343	(340,613)	372,678	658,019	(246,201)	(246,201)	1,059,730	506,782	755,058
Plan Fiduciary Net Position - Beginning	4,854,653	5,119,996	4,779,383	5,152,061	5,810,080	5,810,080	5,563,879	6,623,609	7,130,391
Plan Fiduciary Net Position - Ending (b)	$ 5,119,996	$ 4,779,383	$ 5,152,061	$ 5,810,080	$ 5,563,879	$ 5,563,879	$ 6,623,609	$ 7,130,391	$ 7,885,449
City's Net Pension Liability (Asset) - Ending (a) - (b)	$ 241,150	$ 422,794	$ (7,858)	$ (555,163)	$ (242,430)	$ (242,430)	$ (434,929)	$ (947,329)	$ (388,899)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.50%	91.87%	100.15%	110.56%	104.56%	104.56%	107.03%	115.32%	105.19%

(1) The City made a change in accounting principle to utilize the look-back period as of the measurement date. This is an accepted practice and allows the City to complete its Annual Comprehensive Financial Report in a more timely manner. This change required the use of the same actuary study and pension report for the 2018 and 2019 fiscal years.

Note: Schedule is intended to present information for 10 years. Additional years will be displayed as they become available.

Chaska Fire Department Relief Association Pension Plan (CFDRAPP), Schedule of City Contributions

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially Determined Contribution(ADC) (1)	$ 293,799	$ 267,302	$ 267,302	$ 265,347	$ 265,347	$ 165,134	$ 165,134	$ 208,493	$ 208,493	$ 207,338
Contributions in Relation to the ADC	364,512	361,296	401,321	427,285	443,793	465,022	488,466	531,985	549,155	347,654
Contribution Deficiency (Excess)	$ (70,713)	$ (93,994)	$ (134,019)	$ (161,938)	$ (178,446)	$ (299,888)	$ (323,332)	$ (323,492)	$ (340,662)	$ (140,316)

Valuation Date:
Actuarially determined contribution rates are calculated as of December 31, either two or three years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal actuarial level dollar cost method
Amortization Method	Actuarial Losses - Amortize loss over 10 years per Minnesota Statutes 69.773, Subd 4. (d)(3)(i). Plan Changes - Amortize over 20 years per Minnesota Statutes 69.773, Subd 4. (d)(3)(v).
Remaining Amortization Period	0 years as of December 31, 2022
Asset Valuation Method	Fair Value
Inflation	2.25%
Salary Increases	0.00%, including inflation
Investment Rate of Return	5.00% as per Minnesota State Statutes Chapter 356.215, Subdivision 8
Retirement Age	The latest of age 50 or after 15 years of service
Mortality	Pub-2010 Public Safety Employee Mortality Table with projected mortality improvements based on scale MP-2020

Other Information:

On November 4, 2013, benefit terms were modified to add a $6,000 per year of service lump sum benefit option for individuals who became members before November 4, 2013. Individuals that became members after November 4, 2013, are only entitled to a lump sum service pension.

On May 5, 2014, benefit terms were modified to increase the monthly benefit from $1.975 to $2.085 per month of service and to increase the lump sum benefit from $6,000 to $6,255 per year of service effective as of June 1, 2014.

On November 7, 2016, benefit terms were modified to increase the monthly benefit from $2.085 to $2.185 per month of service and to increase the lump sum benefit from $6,255 to $6,486 per year of service as of January 1, 2017.

On October 15, 2018, benefit terms were modified to increase the monthly benefit from $2.185 to $2.4525 per month of service and to increase the lump sum benefit from $6,486 to $7,100 per year of service effective January 1, 2019.

On August 2, 2021, benefit terms were modified to increase the monthly benefit from $2.4525 to $2.8025 per month of service and to increase the lump sum benefit from $7,100 to $7,901 per year of service effective September 1, 2021.

On June 1, 2022, benefit terms were modified to increase the monthly benefit from $2.8025 to $3.400 per month of service and to increase the lump sum benefit from $7,901 to $9,304 per year of service effective as of June 1, 2022.

Notes to Schedule [1] ADC amounts are equal to statutory requirements under Minnesota Statutes 424A.092 and 69.773.
The CFDRA is comprised of paid on-call fire fighters paid through the City payroll. There is no covered payroll of the Fire Relief to report.

Schedule of Changes in Total OPEB Liability and Related Ratios

	Fiscal Year Ended December 31				
	2018	2019	2020	2021	2022
Total OPEB Liability					
Service Cost	$ 73,812	$ 76,026	$ 117,461	$ 121,278	$ 76,283
Interest	39,586	42,360	46,644	45,450	47,764
Assumption Changes	-	-	(4,415)	-	(253,574)
Differences Between Expected & Actual Experience	-	-	25,260	-	(447,705)
Benefit Payments	(41,413)	(21,491)	(38,657)	(31,247)	(52,783)
Net Change in Total OPEB Liability	71,985	96,895	146,293	135,481	(630,015)
Total OPEB Liability - Beginning of Year	1,146,292	1,218,277	1,315,172	1,461,465	1,596,946
Total OPEB Liability - End of Year	$ 1,218,277	$ 1,315,172	$ 1,461,465	$ 1,596,946	$ 966,931
Covered Employee Payroll	$ 10,383,422	$ 10,694,925	$ 13,076,715	$ 13,501,708	$ 13,389,467
Total OPEB Liability as a Percentage of Covered Employee Payroll	11.7%	12.3%	11.2%	11.8%	7.2%

Note 1: The City implemented GASB Statement No. 75 in fiscal year 2018. This schedule is intended to present 10-year trend information. Additional years will be displayed as they become available.
Note 2: No assets are accumulated in a trust to pay related benefits.

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2022 Changes in Actuarial Assumptions:

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

2021 Changes in Actuarial Assumptions:

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

2020 Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2020 Changes in Plan Provisions:

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

2019 Changes in Actuarial Assumptions:

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

2019 Changes in Plan Provisions:

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

2018 Changes in Actuarial Assumptions:

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

2018 Changes in Plan Provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.

- Post-retirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revisited mortality and interest assumptions.

2017 Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.80% for active members and 60.00% for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00% for vested deferred member liability, and 3.00% for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00% per year for all years, to 1.00% per year through 2044, and 2.50% per year thereafter.

2017 Changes in Plan Provisions:

- The state's contribution for the Minneapolis Employees Retirement Fund equals $16.0 million in 2017 and 2018, and $6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement fund changed from $21.0 million to $31.0 million in calendar years 2019 to 2031. The state's contribution changed from $16.0 million to $6.0 million in calendar years 2019 to 2031.

2016 Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.00% per year through 2035, and 2.50% per year thereafter, to 1.00% per year for all years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was changed from 7.90% to 7.50%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25%, to 3.25% for payroll growth, and 2.50% for inflation.

2015 Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.00% per year through 2030, and 2.50% per year thereafter, to 1.00% per year through 2035, and 2.50% per year thereafter.

2015 Changes in Plan Provisions:

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by $1.1 billion and increased the fiduciary plan net position by $892 million. Upon consolidation, state and employer contributions were revised; the state's contribution of $6.0 million, which meets the special funding situation, was due September 2015.

PERA – PUBLIC EMPLOYEES POLICE AND FIRE FUND

2022 Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.50% to 5.40%.

2021 Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).

- Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

2020 Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2018 to MP-2019**.**

2019 Changes in Actuarial Assumptions:

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

2018 Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2016 to MP-2017.

2018 Changes in Plan Provisions:

- Post-retirement benefit increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing $9.0 million state contribution.
- New annual state aid will equal $4.5 million in fiscal years 2019 and 2020, and $9.0 million thereafter, until the plan reaches 100.00% funding, July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.3% of pay, effective January 1, 2019 and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019, and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00% percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes in Actuarial Assumptions:

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30.00% for vested and non-vested deferred members. The CSA has been changed to 33.00% for vested members and 2.00% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 Fully Generational Table to the RP-2014 Fully Generational Table (with base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016.
- The base mortality table for disabled annuitants was changed from RP-2000 Disabled Mortality Table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.00% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65.00% to 60.00%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing joint and survivor annuities was increased.

- The assumed post-retirement benefit increase rate was changed from 1.00% for all years, to 1.00% per year through 2064, and 2.50% thereafter.
- The single discount rate changed from 5.60% per annum to 7.50% per annum.

2016 Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.00% per year through 2037, and 2.50% thereafter, to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth, and 2.50% for inflation.

2015 Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.00% per year through 2030, and 2.50% per year thereafter, to 1.00% per year through 2037, and 2.50% per year thereafter.

2015 Changes in Plan Provisions:

- The post-retirement benefit increase to be paid after attainment of the 90.00% funding threshold was changed, from inflation up to 2.50%, to a fixed rate of 2.50%.

OTHER POST-EMPLOYMENT BENEFITS PLAN

2022 Changes in Actuarial Assumptions:

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.
- The salary increase rates were updated to reflect the latest experience study.
- The retirement and withdrawal rates were updated to reflect the latest experience study.
- The retiree plan participation percentage was reduced from 65% to 50%.
- The percentage of married retirees electing post-employment spouse medical coverage was reduced from 60% for police and fire retirees and 40% for all other retirees to 30% for all.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 2.90% to 2.00%.
- These changes decreased the liability $253,574.

2020 Changes in Actuarial Assumptions:

- The medical trend rate was changed from 6.25% grading to 5.00% over 5 years to 6.50% grading to 5.00% over 6 years and then to 4.00% over the next 48 years.
- The mortality tables were updated from the RP-2014 Mortality Tables (Blue Collar for Public Safety, White Collar for Others) with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and employee classification.
- The discount rate was changed from 3.30% to 2.90%.

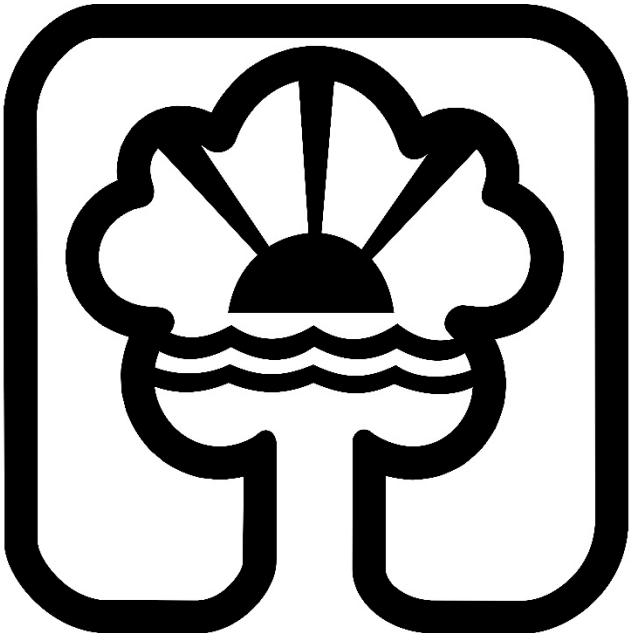
2019 Changes in Actuarial Assumptions:

- The medical trend rate was changed from 6.50% grading to 5.00% over 6 years to 6.25% grading to 5.00% over 5 years.

2018 Changes in Actuarial Assumptions:

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.

- The mortality tables were updated from RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel) to the RP-2014 While Collar Mortality Tables with MP-2017 Generation Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel).
- The retirement and withdrawal tables for all employees were updated.
- The discount rate was changed from 3.50% to 3.30%.
- The actuarial cost method was changed from project unit credit to entry age as prescribed by GASB 75.



Chaska

CITY OF CHASKA, MINNESOTA

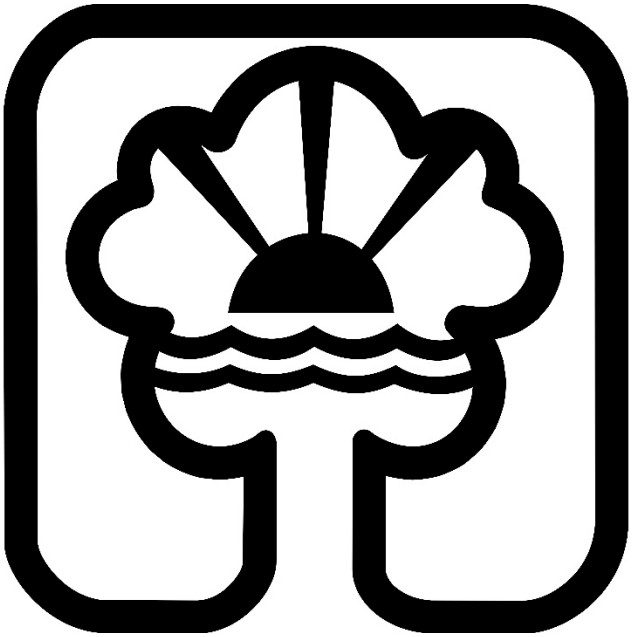
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash And Investments	$ 449,843	$ 9,486,028	$ 6,652,408	$ 16,588,279
Cash With Escrow Agent	-	966,283	-	966,283
Receivables:				
Taxes	2,900	2,644	36,086	41,630
Special Assessments	58,260	6,243,655	1,744,990	8,046,905
Accounts	-	-	4,895	4,895
Interest	414	-	48,755	49,169
Due From Other Funds	-	-	11,266,176	11,266,176
Due From Other Governments	-	-	155,545	155,545
Interfund Receivable	-	-	1,297,298	1,297,298
Leases Receivable	204,994	-	1,938,038	2,143,032
Advance To Other Funds	-	-	1,171,730	1,171,730
TOTAL ASSETS	$ 716,411	$ 16,698,610	$ 24,315,921	$ 41,730,942
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES:				
Accounts Payable	$ 149	$ 3,653	$ 1,374,705	$ 1,378,507
Deposits Payable	10,460	-	1,314	11,774
Due To Other Funds	912,842	-	1,261,708	2,174,550
Interfund Payable	-	-	1,034,599	1,034,599
Advance From Other Funds	-	-	2,948,909	2,948,909
Unearned Revenue	19,727	1,094,708	-	1,114,435
TOTAL LIABILITIES	943,178	1,098,361	6,621,235	8,662,774
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - Taxes	1,159	1,192	17,574	19,925
Unavailable Revenue - Special Assessments	38,533	5,146,951	1,743,432	6,928,916
Lease Revenue For Subsequent Years	202,668	-	1,917,657	2,120,325
TOTAL DEFERRED INFLOWS OF RESOURCES	242,360	5,148,143	3,678,663	9,069,166
FUND BALANCES:				
Nonspendable	2,326	-	20,381	22,707
Restricted	82,554	10,452,106	2,888,222	13,422,882
Committed	359,741	-	1,155,999	1,515,740
Assigned	12,500	-	15,237,599	15,250,099
Unassigned	(926,248)	-	(5,286,178)	(6,212,426)
TOTAL FUND BALANCES (DEFICITS)	(469,127)	10,452,106	14,016,023	23,999,002
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 716,411	$ 16,698,610	$ 24,315,921	$ 41,730,942

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes:				
Property	$ 190,310	$ 2,755,445	$ 1,316,811	$ 4,262,566
Tax Increment	-	-	1,317,242	1,317,242
Intergovernmental	27	-	2,747,710	2,747,737
Charges For Services	186,505	-	8,200,959	8,387,464
Fines And Forfeitures	8,540	-	-	8,540
Special Assessments	47,912	1,194,421	775,464	2,017,797
Investment Earnings (Charges)	(10,464)	62,133	222,822	274,491
Leases	21,333	-	145,503	166,836
Other Revenue	30,275	-	107,264	137,539
TOTAL REVENUES	474,438	4,011,999	14,833,775	19,320,212
EXPENDITURES				
CURRENT:				
General Government	-	-	144,808	144,808
Economic Development	370,280	-	1,492,914	1,863,194
Public Safety	8,287	-	4,805	13,092
Public Works	13,939	-	777,870	791,809
Parks, Recreation And Arts	-	-	94,513	94,513
DEBT SERVICE:				
Principal	-	3,695,000	-	3,695,000
Interest	-	1,844,103	104,197	1,948,300
Issuance Costs And Fiscal Agent Fees	-	15,153	-	15,153
CAPITAL OUTLAY	-	-	7,325,445	7,325,445
TOTAL EXPENDITURES	392,506	5,554,256	9,944,552	15,891,314
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	81,932	(1,542,257)	4,889,223	3,428,898
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,513,769	5,015,000	6,528,769
Transfers Out	-	-	(8,643,547)	(8,643,547)
Lease Proceeds	-	-	360,990	360,990
Sale Of Capital Assets	-	-	32,000	32,000
TOTAL OTHER FINANCING SOURCES (USES)	-	1,513,769	(3,235,557)	(1,721,788)
NET CHANGE IN FUND BALANCES	81,932	(28,488)	1,653,666	1,707,110
FUND BALANCES (DEFICITS), JANUARY 1	(551,059)	10,480,594	12,362,357	22,291,892
FUND BALANCES (DEFICITS), DECEMBER 31	$ (469,127)	$ 10,452,106	$ 14,016,023	$ 23,999,002



Chaska

Nonmajor Special Revenue funds are used to account for specific revenue sources that are legally restricted or committed to expenditures for specified purposes. The City reports the following funds.

- **Mount Pleasant Maintenance & Care Fund:**
  This fund is used to account for property tax levies and lot sales that are legally restricted or committed for the maintenance of the cemetery and principal amounts received and related interest income for the care of Mount Pleasant Cemetery.

- **Chaska EDA Fund:**
  This fund is used to report administrative activities associated with the Chaska Economic Development Authority. The Authority is authorized to levy ad valorem taxes to provide funds for its operations.

- **Police Forfeitures and Evidence Fund:**
  This fund is used to report activities related to DUI and drug forfeitures. DUI forfeitures are administered in accordance with State Statute 169A.63. This fund is also used to account for evidence in the form of cash deposits, which will either be forfeited or returned to owners.

- **Commercial Revolving Loan Fund:**
  This fund is used to provide commercial grants and loans, and to account for the payment proceeds.

CITY OF CHASKA, MINNESOTA

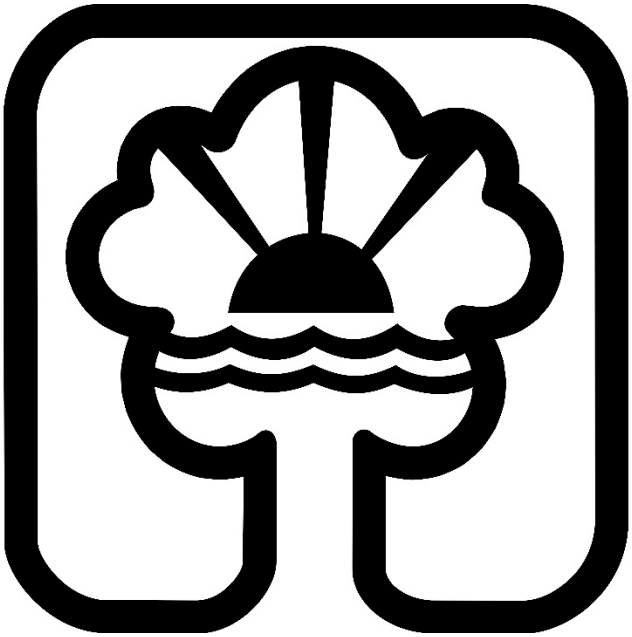
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	202 & 801	251	206	210	
	MOUNT PLEASANT MAINTENANCE & CARE	CHASKA EDA	POLICE FORFEITURES AND EVIDENCE	COMMERCIAL REVOLVING LOAN	TOTALS
ASSETS					
Cash And Investments	$ 258,601	$ -	$ 78,156	$ 113,086	$ 449,843
Receivables:					
Taxes	59	2,841	-	-	2,900
Special Assessments:					
Delinquent	-	160	-	-	160
Deferred:					
Certified To County	-	38,373	-	-	38,373
City Owned	-	19,727	-	-	19,727
Interest	-	414	-	-	414
Leases Receivable	-	204,994	-	-	204,994
TOTAL ASSETS	$ 258,660	$ 266,509	$ 78,156	$ 113,086	$ 716,411
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES:					
Accounts Payable	$ -	$ 149	$ -	$ -	$ 149
Deposits Payable	-	2,200	8,260	-	10,460
Due To Other Funds	-	912,842	-	-	912,842
Unearned Revenue	-	19,727	-	-	19,727
TOTAL LIABILITIES	-	934,918	8,260	-	943,178
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Taxes	30	1,129	-	-	1,159
Unavailable Revenue - Special Assessments	-	38,533	-	-	38,533
Lease Revenue For Subsequent Years	-	202,668	-	-	202,668
TOTAL DEFERRED INFLOWS OF RESOURCES	30	242,330	-	-	242,360
FUND BALANCES:					
Nonspendable	-	2,326	-	-	2,326
Restricted	-	13,183	69,371	-	82,554
Committed	246,655	-	-	113,086	359,741
Assigned	11,975	-	525	-	12,500
Unassigned	-	(926,248)	-	-	(926,248)
TOTAL FUND BALANCES (DEFICITS)	258,630	(910,739)	69,896	113,086	(469,127)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 258,660	$ 266,509	$ 78,156	$ 113,086	$ 716,411

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	202 & 801	251	206	210	
	MOUNT PLEASANT MAINTENANCE & CARE	CHASKA EDA	POLICE FORFEITURES AND EVIDENCE	COMMERCIAL REVOLVING LOAN	TOTALS
REVENUES:					
Taxes:					
Property	$ 6,031	$ 184,279	$ -	$ -	$ 190,310
Intergovernmental:					
State:					
Market Value Credit	1	26	-	-	27
Charges For Services	3,200	183,305	-	-	186,505
Fines And Forfeitures	-	-	8,540	-	8,540
Special Assessments	-	47,912	-	-	47,912
Investment Earnings (Charges)	1,963	(13,861)	599	835	(10,464)
Leases	-	21,333	-	-	21,333
Other Revenues	-	25,674	-	4,601	30,275
TOTAL REVENUES	11,195	448,668	9,139	5,436	474,438
EXPENDITURES:					
Current:					
Economic Development	-	370,280	-	-	370,280
Public Safety	-	-	8,287	-	8,287
Public Works	13,939	-	-	-	13,939
TOTAL EXPENDITURES	13,939	370,280	8,287	-	392,506
NET CHANGE IN FUND BALANCES	(2,744)	78,388	852	5,436	81,932
FUND BALANCES (DEFICITS), JANUARY 1	261,374	(989,127)	69,044	107,650	(551,059)
FUND BALANCES (DEFICITS), DECEMBER 31	$ 258,630	$ (910,739)	$ 69,896	$ 113,086	$ (469,127)



Chaska

Nonmajor debt service funds are used to account for the accumulation of resources and for the payment of principal, interest, and related costs on long-term debt of governmental funds. The individual nonmajor debt service funds are presented to distinguish between the various bond issues. The City reports the following bond types.

- **Improvement Bond Funds:**
  These funds service debt on the improvement bonds issued to finance construction of public improvements. Special assessment improvements are paid for completely or in part by property owners deemed to have benefited from such improvements.

- **Tax Increment Bond Funds:**
  These funds service debt on the tax increment bonds issued to finance economic development and redevelopment projects.

- **Equipment Certificate Funds:**
  These funds service debt on the general obligation equipment certificates issued to finance equipment purchases.

- **Revenue Bond Funds:**
  These funds service debt on bonds that are supported by revenue pledged for repayment, such as specific fee revenue.

- **Tax Abatement Bond Funds:**
  These funds service debt from the City's housing improvement areas and tax abatement programs.

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2022

	314	317	318	320	322	323	324	325	326	327
	$405,000 TAXABLE GO TA BONDS 2010	$2,430,000 GO IMP BONDS 2012A	$4,675,000 GO X-OVER ADV REF BONDS 2012B	$3,330,000 GO IMP BONDS 2013A	$915,000 GO EQUIPMENT CERTIFICATES 2013C	$5,785,000 GO IMP BONDS 2014A	$9,000,000/ $1,085,000 EDA LEASE REVENUE BONDS 2015B/2015D	$5,940,000 GO IMP BONDS 2015B	$9,570,000 GO IMP BONDS 2017B	$2,035,000 TAXABLE GO BONDS 2017C
ASSETS										
Cash And Investments	$ 306,029	$ 246,164	$ 443,358	$ 214,121	$ 116,501	$ 613,811	$ 473,478	$ 820,751	$ 3,106,890	$ 1,022,294
Cash With Escrow Agent	-	-	-	-	-	-	965,459	-	-	-
Receivables:										
Taxes	-	-	-	-	-	-	-	-	-	-
Special Assessments:										
Unremitted	-	-	-	-	-	-	-	228	799	969
Delinquent	-	-	88	31,676	-	-	-	1,335	3,711	1,187
Deferred:										
Certified To County	-	61,898	15,075	862,563	-	86,736	-	223,606	732,617	622,522
City Owned	-	133,592	6,272	212,162	-	-	-	368,791	-	-
TOTAL ASSETS	$ 306,029	$ 441,654	$ 464,793	$ 1,320,522	$ 116,501	$ 700,547	$ 1,438,937	$ 1,414,711	$ 3,844,017	$ 1,646,972
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
LIABILITIES:										
Accounts Payable	$ -	$ 256	$ 256	$ -	$ -	$ 256	$ 512	$ 256	$ 256	$ 257
Unearned Revenue	-	133,592	6,272	212,162	-	-	-	368,791	-	-
TOTAL LIABILITIES	-	133,848	6,528	212,162	-	256	512	369,047	256	257
DEFERRED INFLOWS OF RESOUCES:										
Unavailable Revenue - Taxes	-	-	-	-	-	-	-	-	-	-
Unavailable Revenue - Special Assessments	-	61,898	15,163	894,239	-	86,736	-	224,941	736,328	623,709
TOTAL DEFERRED INFLOWS OF RESOURCES	-	61,898	15,163	894,239	-	86,736	-	224,941	736,328	623,709
FUND BALANCES:										
Restricted	306,029	245,908	443,102	214,121	116,501	613,555	1,438,425	820,723	3,107,433	1,023,006
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 306,029	$ 441,654	$ 464,793	$ 1,320,522	$ 116,501	$ 700,547	$ 1,438,937	$ 1,414,711	$ 3,844,017	$ 1,646,972

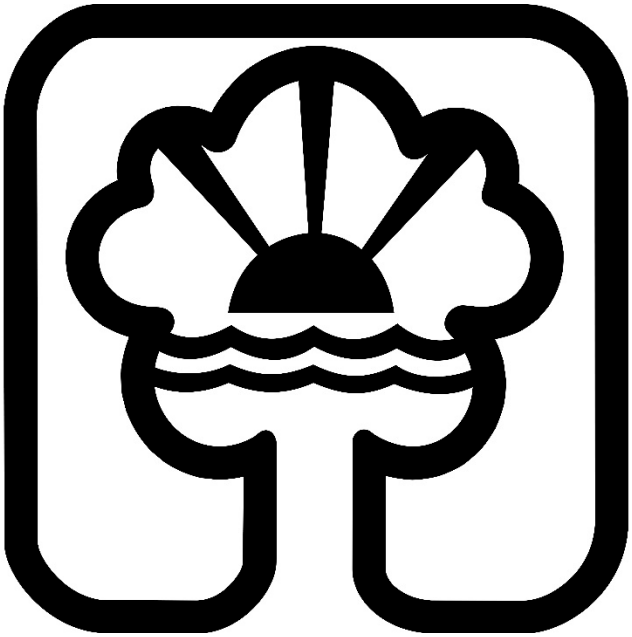
328	329	330	331	332	333, 334, 335	336	337	338	339	340	
$460,000 TAXABLE GO X-OVER REF BONDS 2017D	$995,000 GO X-OVER REF BONDS 2017E	$4,940,000 STATE AID STREET BONDS 2021A	$5,680,000 GO IMP BONDS 2019B	$1,250,000 TAXABLE GO IMP BONDS 2019D	$2,600,000 TAXABLE GO TIF BONDS 2019D	$1,740,000 GO IMP REF BONDS 2019E	$6,285,000 TAXABLE REVENUE BONDS 2020A	$1,530,000 TAXABLE REVENUE BONDS 2020B	$1,725,000 GO IMP BONDS 2020C	GO TEMPORARY STATE AID STREET BONDS 2022A	TOTALS
$ 40,763	$ 185,781	$ 306,951	$ 557,008	$ 376,792	$ 63,797	$ 156,459	$ 38,311	$ 24,110	$ 335,774	$ 36,885	$ 9,486,028
-	-	-	-	-	-	-	760	64	-	-	966,283
-	-	-	-	-	-	2,644	-	-	-	-	2,644
-	-	-	-	-	-	-	-	-	-	-	1,996
-	-	-	1,650	23,244	-	-	-	-	255	-	63,146
-	22,147	-	878,447	871,291	-	621,543	-	-	137,949	-	5,136,394
-	-	-	321,302	-	-	-	-	-	-	-	1,042,119
$ 40,763	$ 207,928	$ 306,951	$ 1,758,407	$ 1,271,327	$ 63,797	$ 780,646	$ 39,071	$ 24,174	$ 473,978	$ 36,885	$ 16,698,610
$ -	$ -	$ 257	$ 257	$ 85	$ 170	$ 257	$ 257	$ 257	$ 64	$ -	$ 3,653
-	-	-	321,302	-	-	52,589	-	-	-	-	1,094,708
-	-	257	321,559	85	170	52,846	257	257	64	-	1,098,361
-	-	-	-	-	-	1,192	-	-	-	-	1,192
-	22,147	-	880,097	894,535	-	568,954	-	-	138,204	-	5,146,951
-	22,147	-	880,097	894,535	-	570,146	-	-	138,204	-	5,148,143
40,763	185,781	306,694	556,751	376,707	63,627	157,654	38,814	23,917	335,710	36,885	10,452,106
$ 40,763	$ 207,928	$ 306,951	$ 1,758,407	$ 1,271,327	$ 63,797	$ 780,646	$ 39,071	$ 24,174	$ 473,978	$ 36,885	$ 16,698,610

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	314	317	318	320	322	323	324	325	326	327
	$405,000 TAXABLE GO TA BONDS 2010	$2,430,000 GO IMP BONDS 2012A	$4,675,000 GO X-OVER ADV REF BONDS 2012B	$3,330,000 GO IMP BONDS 2013A	$915,000 GO EQUIPMENT CERTIFICATES 2013C	$5,785,000 GO IMP BONDS 2014A	$9,000,000/ $1,085,000 EDA LEASE REVENUE BONDS 2015B/2015D	$5,940,000 GO IMP BONDS 2015B	$9,570,000 GO IMP BONDS 2017B	$2,035,000 TAXABLE GO BONDS 2017C
REVENUES:										
Taxes:										
Property	$ 38,588	$ 161,000	$ 65,001	$ 185,000	$ 75,000	$ 464,000	$ -	$ 490,000	$ 482,000	$ -
Special Assessments	-	18,492	378,889	24,447	-	30,556	-	43,786	141,382	265,791
Investment Earnings	2,273	991	2,512	2,155	578	2,248	8,969	3,784	20,852	6,667
TOTAL REVENUES	40,861	180,483	446,402	211,602	75,578	496,804	8,969	537,570	644,234	272,458
EXPENDITURES:										
Debt Service:										
Principal	25,000	165,000	210,000	245,000	110,000	515,000	300,000	365,000	380,000	140,000
Interest	3,292	23,780	31,935	16,765	5,105	76,000	336,550	167,369	319,475	43,930
Issuance Costs And Fiscal Agent Fees	20	781	256	105	-	256	3,712	256	756	757
TOTAL EXPENDITURES	28,312	189,561	242,191	261,870	115,105	591,256	640,262	532,625	700,231	184,687
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,549	(9,078)	204,211	(50,268)	(39,527)	(94,452)	(631,293)	4,945	(55,997)	87,771
OTHER FINANCING SOURCES:										
Transfers In	-	-	-	-	-	77,966	610,000	-	85,417	20,466
NET CHANGE IN FUND BALANCES	12,549	(9,078)	204,211	(50,268)	(39,527)	(16,486)	(21,293)	4,945	29,420	108,237
FUND BALANCES, JANUARY 1	293,480	254,986	238,891	264,389	156,028	630,041	1,459,718	815,778	3,078,013	914,769
FUND BALANCES, DECEMBER 31	$ 306,029	$ 245,908	$ 443,102	$ 214,121	$ 116,501	$ 613,555	$ 1,438,425	$ 820,723	$ 3,107,433	$ 1,023,006

328	329	330	331	332	333, 334, 335	336	337	338	339	340	
$460,000 TAXABLE GO X-OVER REF BONDS 2017D	$995,000 GO X-OVER REF BONDS 2017E	$4,940,000 TEMP IMP/ STATE AID STREET BONDS 2019A/2021A	$5,680,000 GO IMP BONDS 2019B	$1,250,000 TAXABLE GO IMP BONDS 2019D	$2,600,000 TAXABLE GO TIF BONDS 2019D	$1,740,000 GO IMP REF BONDS 2019E	$6,285,000 TAXABLE REVENUE BONDS 2020A	$1,530,000 TAXABLE REVENUE BONDS 2020B	$1,725,000 GO IMP BONDS 2020C	GO TEMPORARY STATE AID STREET BONDS 2022A	TOTALS
$ -	$ 115,000	$ -	$ 452,000	$ -	$ -	$ 119,856	$ -	$ -	$ 108,000	$ -	$ 2,755,445
-	4,753	-	95,577	87,028	-	89,573	-	-	14,147	-	1,194,421
43	828	619	1,767	2,459	91	240	2,201	455	2,378	23	62,133
43	120,581	619	549,344	89,487	91	209,669	2,201	455	124,525	23	4,011,999
35,000	95,000	160,000	340,000	80,000	5,000	150,000	270,000	60,000	45,000	-	3,695,000
12,400	19,742	114,285	208,969	32,648	76,545	62,150	161,067	43,433	60,525	28,138	1,844,103
450	450	757	807	335	420	757	1,957	1,957	364	-	15,153
47,850	115,192	275,042	549,776	112,983	81,965	212,907	433,024	105,390	105,889	28,138	5,554,256
(47,807)	5,389	(274,423)	(432)	(23,496)	(81,874)	(3,238)	(430,823)	(104,935)	18,636	(28,115)	(1,542,257)
42,500	-	325,000	48,420	-	114,000	-	80,000	45,000	-	65,000	1,513,769
(5,307)	5,389	50,577	47,988	(23,496)	32,126	(3,238)	(350,823)	(59,935)	18,636	36,885	(28,488)
46,070	180,392	256,117	508,763	400,203	31,501	160,892	389,637	83,852	317,074	-	10,480,594
$ 40,763	$ 185,781	$ 306,694	$ 556,751	$ 376,707	$ 63,627	$ 157,654	$ 38,814	$ 23,917	$ 335,710	$ 36,885	$ 10,452,106



Chaska

Nonmajor Capital Projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

- **Tax Increment Funds:**
  These funds receive revenue from general property taxes in the form of tax increment. Revenues are used by the Chaska Economic Development Authority (EDA) to promote affordable housing and development by providing financing aids to developers.
- **Major Road Construction Fund:**
  This fund collects Minnesota State Aid (MSA) revenue designated for road construction.
- **Permanent Improvement Revolving Funds:**
  These funds are used to collect development fees charged for the purpose of construction of the City's utility systems. Three separate funds are shown: the Water trunk fund, the Sewer trunk fund and the Storm Water trunk fund.
- **Public Facilities Capital Improvement Fund:**
  This fund is used to account for sources to be used to finance future capital facility construction and improvements to existing City facilities.
- **Fire Protection Systems Fund:**
  This fund is used to account for receipts and expenditures for the fire protection systems.
- **Improvement Revolving Fund:**
  This fund is used to fund un-bonded improvement projects.
- **Equipment Acquisition Fund:**
  This fund is used to collect property tax levies appropriated by budget for capital equipment acquisition.
- **Park Development Fund:**
  This fund is used to collect park dedication fees for construction of City parks.
- **Southwest Chaska Transportation Fund:**
  This fund is used to account for fees charged to developers for the expansion of transportation projects in the southwest Chaska area.
- **Community Fund:**
  This fund is used to account for resources to support current and future improvement projects.
- **Abatement Program Fund:**
  This fund is used to account for the City and EDA's Tax Abatement program.
- **Annual Street Replacement Fund:**
  This fund is used for the City's annual street reconstruction program.

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
DECEMBER 31, 2022

		401	402	403	404	407
	TAX INCREMENT	MAJOR ROAD CONSTRUCTION	PERMANENT IMPROVEMENT REVOLVING/ WATER	PERMANENT IMPROVEMENT REVOLVING/ SEWER	PERMANENT IMPROVEMENT REVOLVING/ STORM WATER	PUBLIC FACILITIES CAPITAL IMPROVEMENT
ASSETS						
Cash And Investments	$ 2,882,013	$ 374,499	$ 313,000	$ 434,367	$ 52,158	$ 380,766
Receivables:						
Taxes	2,528	-	-	-	-	-
Special Assessments:						
Unremitted	-	-	-	-	-	-
Delinquent	-	-	-	-	-	-
Deferred:						
Certified To County	79,015	-	58,513	36,288	26,254	-
Accounts	-	-	-	-	-	-
Interest	4,636	4,154	5,545	7,801	-	-
Due From Other Funds	-	1,250,000	3,600,000	4,150,000	-	-
Due From Other Governments	-	-	-	-	-	-
Interfund Receivable	-	-	-	938,356	-	5,336
Leases Receivable	-	-	-	-	-	-
Advance To Other Funds	-	-	-	-	-	80,165
TOTAL ASSETS	$ 2,968,192	$ 1,628,653	$ 3,977,058	$ 5,566,812	$ 78,412	$ 466,267
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES:						
Accounts Payable	$ 2,902	$ 1,744	$ 2,112	$ 2,112	$ 2,112	$ 352
Deposits Payable	1,314	-	-	-	-	-
Due To Other Funds	-	-	-	-	-	-
Interfund Payable	1,034,599	-	-	-	-	-
Advance From Other Funds	2,248,909	-	-	-	-	-
TOTAL LIABILITIES	3,287,724	1,744	2,112	2,112	2,112	352
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue - Taxes	2,032	-	-	-	-	-
Unavailable Revenue - Special Assessments	79,015	-	58,513	36,288	26,254	-
Lease Revenue For Subsequent Years	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	81,047	-	58,513	36,288	26,254	-
FUND BALANCES:						
Nonspendable	-	-	-	-	-	-
Restricted	2,882,510	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	1,626,909	3,916,433	5,528,412	50,046	465,915
Unassigned	(3,283,089)	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	(400,579)	1,626,909	3,916,433	5,528,412	50,046	465,915
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 2,968,192	$ 1,628,653	$ 3,977,058	$ 5,566,812	$ 78,412	$ 466,267

444	445	448	449	450	451	453	524	
FIRE PROTECTION SYSTEMS	IMPROVEMENT REVOLVING	EQUIPMENT ACQUISITION	PARK DEVELOPMENT	SOUTHWEST CHASKA TRANSPORTATION	COMMUNITY FUND	ABATEMENT PROGRAM	ANNUAL STREET REPLACEMENT	TOTALS
$ 74,600	$ 72,453	$ -	$ 836,635	$ 477,739	$ 178,422	$ 3,899	$ 571,857	$ 6,652,408
-	-	33,558	-	-	-	-	-	36,086
-	1,558	-	-	-	-	-	-	1,558
-	3,312	-	-	-	-	-	-	3,312
-	507,519	-	226,715	332,990	-	-	472,826	1,740,120
-	-	4,895	-	-	-	-	-	4,895
-	832	16,146	2,870	1,061	-	-	5,710	48,755
-	586,907	-	912,842	-	-	-	766,427	11,266,176
-	-	-	-	-	-	-	155,545	155,545
-	125,198	228,408	-	-	-	-	-	1,297,298
-	-	1,938,038	-	-	-	-	-	1,938,038
-	435,050	656,515	-	-	-	-	-	1,171,730
$ 74,600	$ 1,732,829	$ 2,877,560	$ 1,979,062	$ 811,790	$ 178,422	$ 3,899	$ 1,972,365	$ 24,315,921
$ -	$ -	$ 963,038	$ 17,297	$ -	$ -	$ 510	$ 382,526	$ 1,374,705
-	-	-	-	-	-	-	-	1,314
-	-	1,261,708	-	-	-	-	-	1,261,708
-	-	-	-	-	-	-	-	1,034,599
-	-	-	-	-	-	700,000	-	2,948,909
-	-	2,224,746	17,297	-	-	700,510	382,526	6,621,235
-	-	15,542	-	-	-	-	-	17,574
-	510,831	-	226,715	332,990	-	-	472,826	1,743,432
-	-	1,917,657	-	-	-	-	-	1,917,657
-	510,831	1,933,199	226,715	332,990	-	-	472,826	3,678,663
-	-	20,381	-	-	-	-	-	20,381
-	-	-	-	-	-	5,712	-	2,888,222
-	-	-	-	-	102,623	-	1,053,376	1,155,999
74,600	1,221,998	-	1,735,050	478,800	75,799	-	63,637	15,237,599
-	-	(1,300,766)	-	-	-	(702,323)	-	(5,286,178)
74,600	1,221,998	(1,280,385)	1,735,050	478,800	178,422	(696,611)	1,117,013	14,016,023
$ 74,600	$ 1,732,829	$ 2,877,560	$ 1,979,062	$ 811,790	$ 178,422	$ 3,899	$ 1,972,365	$ 24,315,921

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

		401	402	403	404	407
	TAX INCREMENT	MAJOR ROAD CONSTRUCTION	PERMANENT IMPROVEMENT REVOLVING/ WATER	PERMANENT IMPROVEMENT REVOLVING/ SEWER	PERMANENT IMPROVEMENT REVOLVING/ STORM WATER	PUBLIC FACILITIES CAPITAL IMPROVEMENT
REVENUES:						
Taxes:						
General Property	$ -	$ -	$ -	$ -	$ -	$ -
Tax Increment	1,317,242	-	-	-	-	-
Intergovernmental:						
Federal	-	-	-	-	-	-
State	-	1,238,820	-	-	-	-
Charges For Services:						
Connection Charges	-	-	2,754,181	2,214,785	-	-
Acreage Charges	-	-	397,078	412,384	515,590	-
Other Charges for Services	10,000	-	-	-	-	50,465
Special Assessments	-	-	13,060	24,080	15,479	-
Investment Earnings (Charges)	19,799	15,082	22,247	65,241	(896)	5,743
Leases	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
TOTAL REVENUES	1,347,041	1,253,902	3,186,566	2,716,490	530,173	56,208
EXPENDITURES:						
Current:						
General Government	38,211	-	-	-	-	49,188
Economic Development	647,989	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	14,448	13,623	13,623	13,974	-
Parks, Recreation And Arts	-	-	-	-	-	-
Debt Service:						
Interest	104,197	-	-	-	-	-
Capital Outlay:						
Land	227,021	-	-	-	-	-
Furniture And Equipment	-	-	-	-	-	-
System Improvements:						
Water	-	-	-	-	-	-
Sanitary Sewer	-	-	-	-	-	-
Streets	-	-	-	-	-	-
Storm Sewer	-	-	-	-	-	-
Other Improvements	-	-	-	-	-	-
Leased Equipment	-	-	-	-	-	-
TOTAL EXPENDITURES	1,017,418	14,448	13,623	13,623	13,974	49,188
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	329,623	1,239,454	3,172,943	2,702,867	516,199	7,020
OTHER FINANCING SOURCES (USES):						
Transfers In	2,225,000	-	-	-	-	206,000
Transfers Out	(2,381,500)	(1,629,297)	(920,072)	(180,000)	(263,005)	-
Lease Proceeds	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(156,500)	(1,629,297)	(920,072)	(180,000)	(263,005)	206,000
NET CHANGE IN FUND BALANCES	173,123	(389,843)	2,252,871	2,522,867	253,194	213,020
FUND BALANCES (DEFICITS), JANUARY 1	(573,702)	2,016,752	1,663,562	3,005,545	(203,148)	252,895
FUND BALANCES (DEFICITS), DECEMBER 31	$ (400,579)	$ 1,626,909	$ 3,916,433	$ 5,528,412	$ 50,046	$ 465,915

444	445	448	449	450	451	453	524	
FIRE PROTECTION SYSTEMS	IMPROVEMENT REVOLVING	EQUIPMENT ACQUISITION	PARK DEVELOPMENT	SOUTHWEST CHASKA TRANSPORTATION	COMMUNITY FUND	ABATEMENT PROGRAM	ANNUAL STREET REPLACEMENT	TOTALS
$ -	$ -	$ 1,171,372	$ -	$ -	$ -	$ 145,439	$ -	$ 1,316,811
-	-	-	-	-	-	-	-	1,317,242
-	-	-	-	-	-	-	1,508,370	1,508,370
-	-	520	-	-	-	-	-	1,239,340
-	-	-	-	-	-	-	-	4,968,966
-	-	-	1,812,521	-	-	-	-	3,137,573
-	-	23,955	-	-	-	10,000	-	94,420
-	568,957	-	92,004	930	-	-	60,954	775,464
559	31,378	22,118	11,202	3,955	1,312	(135)	25,217	222,822
-	-	145,503	-	-	-	-	-	145,503
-	-	51,103	54,753	-	-	-	1,408	107,264
559	600,335	1,414,571	1,970,480	4,885	1,312	155,304	1,595,949	14,833,775
-	-	57,409	-	-	-	-	-	144,808
-	-	-	-	-	-	844,925	-	1,492,914
-	-	4,805	-	-	-	-	-	4,805
-	7,974	4,697	-	-	-	-	709,531	777,870
-	-	-	94,513	-	-	-	-	94,513
-	-	-	-	-	-	-	-	104,197
-	-	-	-	-	-	-	-	227,021
-	-	3,004,012	-	-	-	-	-	3,004,012
-	-	-	-	-	-	-	384,398	384,398
-	-	-	-	-	-	-	496,156	496,156
-	-	-	-	-	-	-	1,985,438	1,985,438
-	-	-	-	-	-	-	281,030	281,030
-	-	67,814	518,234	-	-	-	-	586,048
-	-	361,342	-	-	-	-	-	361,342
-	7,974	3,500,079	612,747	-	-	844,925	3,856,553	9,944,552
559	592,361	(2,085,508)	1,357,733	4,885	1,312	(689,621)	(2,260,604)	4,889,223
-	-	28,000	-	-	2,130,000	-	426,000	5,015,000
-	-	(835,803)	(221,712)	-	(2,191,692)	(20,466)	-	(8,643,547)
-	-	360,990	-	-	-	-	-	360,990
-	-	32,000	-	-	-	-	-	32,000
-	-	(414,813)	(221,712)	-	(61,692)	(20,466)	426,000	(3,235,557)
559	592,361	(2,500,321)	1,136,021	4,885	(60,380)	(710,087)	(1,834,604)	1,653,666
74,041	629,637	1,219,936	599,029	473,915	238,802	13,476	2,951,617	12,362,357
$ 74,600	$ 1,221,998	$ (1,280,385)	$ 1,735,050	$ 478,800	$ 178,422	$ (696,611)	$ 1,117,013	$ 14,016,023

CITY OF CHASKA, MINNESOTA

COMBINING BALANCE SHEET
CAPITAL PROJECT FUNDS - TAX INCREMENT
DECEMBER 31, 2022

	426	427	428	429	431	432
	DIST # 12 CLOVER FIELDS	DIST # 13 NORTH MEADOWS	DIST #14 DOWNTOWN REDEVELOPMENT	DIST #15 CHAMBER REDEVELOPMENT	DIST #17 CHASKA PRESERVE	DIST #18 CHASKA BUILDING CENTER
ASSETS						
Cash And Investments	$ 115,300	$ 127,446	$ 2,300	$ 4,128	$ 36,392	$ 248,407
Receivables:						
Taxes	2,528	-	-	-	-	-
Special Assessments:						
Deferred:						
Certified To County	-	-	-	-	-	79,015
Interest	2,742	607	-	-	-	603
TOTAL ASSETS	$ 120,570	$ 128,053	$ 2,300	$ 4,128	$ 36,392	$ 328,025
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES:						
Accounts Payable	$ -	$ -	$ -	$ -	$ 6	$ 2,277
Deposits Payable	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-
Advance From Other Funds	-	-	2,248,909	-	-	-
TOTAL LIABILITIES	-	-	2,248,909	-	6	2,277
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue - Taxes	2,032	-	-	-	-	-
Unavailable Revenue - Special Assessments	-	-	-	-	-	79,015
TOTAL DEFERRED INFLOWS OF RESOURCES	2,032	-	-	-	-	79,015
FUND BALANCES:						
Restricted	118,538	128,053	-	4,128	36,386	246,733
Unassigned	-	-	(2,246,609)	-	-	-
TOTAL FUND BALANCES (DEFICITS)	118,538	128,053	(2,246,609)	4,128	36,386	246,733
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 120,570	$ 128,053	$ 2,300	$ 4,128	$ 36,392	$ 328,025

433 DIST #19 CHASKA HEIGHTS	434 DIST #20 BREWERY PROJECT	435 DIST #21 HOT SPOT PROJECT	436 DIST #22 ERNST HOUSE PROJECT	437 DIST #23 CITY SQUARE WEST PROJECT	438 DIST #24 CHASKA CREEK INDUSTRIAL PROJECT	439 TEMPORARY TRANSFER AUTHORITY	TOTALS
$ 121,630	$ -	$ -	$ -	$ -	$ 9	$ 2,226,401	$ 2,882,013
-	-	-	-	-	-	-	2,528
-	-	-	-	-	-	-	79,015
684	-	-	-	-	-	-	4,636
$ 122,314	$ -	$ -	$ -	$ -	$ 9	$ 2,226,401	$ 2,968,192
$ 43	$ -	$ -	$ 121	$ 455	$ -	$ -	$ 2,902
-	-	1,314	-	-	-	-	1,314
-	20,567	75,676	64,118	830,655	43,583	-	1,034,599
-	-	-	-	-	-	-	2,248,909
43	20,567	76,990	64,239	831,110	43,583	-	3,287,724
-	-	-	-	-	-	-	2,032
-	-	-	-				79,015
-	-	-	-	-	-	-	81,047
122,271	-	-	-	-	-	2,226,401	2,882,510
-	(20,567)	(76,990)	(64,239)	(831,110)	(43,574)	-	(3,283,089)
122,271	(20,567)	(76,990)	(64,239)	(831,110)	(43,574)	2,226,401	(400,579)
$ 122,314	$ -	$ -	$ -	$ -	$ 9	$ 2,226,401	$ 2,968,192

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECT FUNDS - TAX INCREMENT
FOR THE YEAR ENDED DECEMBER 31, 2022

	426	427	428	429	431	432
	DIST # 12 CLOVER FIELDS	DIST # 13 NORTH MEADOWS	DIST #14 DOWNTOWN REDEVELOPMENT	DIST #15 CHAMBER REDEVELOPMENT	DIST #17 CHASKA PRESERVE	DIST #18 CHASKA BUILDING CENTER
REVENUES:						
Taxes:						
Tax Increment (Charges)	$ 524,750	$ 266,988	$ 128,801	$ 12,841	$ 83,823	$ (4,686)
Charges For Services:						
Other Charges for Services	-	-	-	-	-	-
Investment Earnings	10,496	2,654	230	7	187	2,222
TOTAL REVENUES	535,246	269,642	129,031	12,848	84,010	(2,464)
EXPENDITURES:						
Current:						
General Government	-	-	-	-	-	-
Economic Development	169,885	192,927	650	10,300	17,110	15,144
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Interest	-	-	100,660	-	3,537	-
TOTAL EXPENDITURES	169,885	192,927	101,310	10,300	20,647	15,144
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	365,361	76,715	27,721	2,548	63,363	(17,608)
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	(1,570,000)	(300,000)	(42,500)	-	-	(80,000)
TOTAL OTHER FINANCING SOURCES (USES)	(1,570,000)	(300,000)	(42,500)	-	-	(80,000)
NET CHANGE IN FUND BALANCES	(1,204,639)	(223,285)	(14,779)	2,548	63,363	(97,608)
FUND BALANCES (DEFICITS), JANUARY 1	1,323,177	351,338	(2,231,830)	1,580	(26,977)	344,341
FUND BALANCES (DEFICITS), DECEMBER 31	$ 118,538	$ 128,053	$ (2,246,609)	$ 4,128	$ 36,386	$ 246,733

433	434	435	436	437	438	439	
DIST #19 CHASKA HEIGHTS	DIST #20 BREWERY PROJECT	DIST #21 HOT SPOT PROJECT	DIST #22 ERNST HOUSE PROJECT	DIST #23 CITY SQUARE WEST PROJECT	DIST #24 CHASKA CREEK INDUSTRIAL PROJECT	TEMPORARY TRANSFER AUTHORITY	TOTALS
$ 267,788	$ 8,746	$ 28,191	$ -	$ -	$ -	$ -	$ 1,317,242
-	-	-	-	-	10,000	-	10,000
2,592	-	1	-	-	9	1,401	19,799
270,380	8,746	28,192	-	-	10,009	1,401	1,347,041
-	810	2,977	2,303	30,237	1,884	-	38,211
196,751	300	550	10,201	18,701	15,470	-	647,989
-	-	-	-	227,021	-	-	227,021
-	-	-	-	-	-	-	104,197
196,751	1,110	3,527	12,504	275,959	17,354	-	1,017,418
73,629	7,636	24,665	(12,504)	(275,959)	(7,345)	1,401	329,623
-	-	-	-	-	-	2,225,000	2,225,000
(355,000)	(8,000)	(26,000)	-	-	-	-	(2,381,500)
(355,000)	(8,000)	(26,000)	-	-	-	2,225,000	(156,500)
(281,371)	(364)	(1,335)	(12,504)	(275,959)	(7,345)	2,226,401	173,123
403,642	(20,203)	(75,655)	(51,735)	(555,151)	(36,229)	-	(573,702)
$ 122,271	$ (20,567)	$ (76,990)	$ (64,239)	$ (831,110)	$ (43,574)	$ 2,226,401	$ (400,579)

The City adopts budgets for the following two nonmajor special revenue funds and one nonmajor capital project fund:

- **Mount Pleasant Maintenance & Care Fund – Special Revenue**
- **Chaska EDA Fund – Special Revenue**
- **Equipment Acquisition Fund – Capital Project**

CITY OF CHASKA, MINNESOTA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MOUNT PLEASANT MAINTENANCE & CARE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:			
Taxes:			
Property	$ 6,000	$ 6,031	$ 31
Intergovernmental:			
State:			
Market Value Credit	-	1	1
Charges For Services	2,400	3,200	800
Investment Earnings	300	1,963	1,663
TOTAL REVENUES	8,700	11,195	2,495
EXPENDITURES:			
Current:			
Public Works:			
Other Services And Charges	13,500	13,939	(439)
NET CHANGE IN FUND BALANCES	(4,800)	(2,744)	2,056
FUND BALANCES, JANUARY 1	261,374	261,374	-
FUND BALANCES, DECEMBER 31	$ 256,574	$ 258,630	$ 2,056

CITY OF CHASKA, MINNESOTA

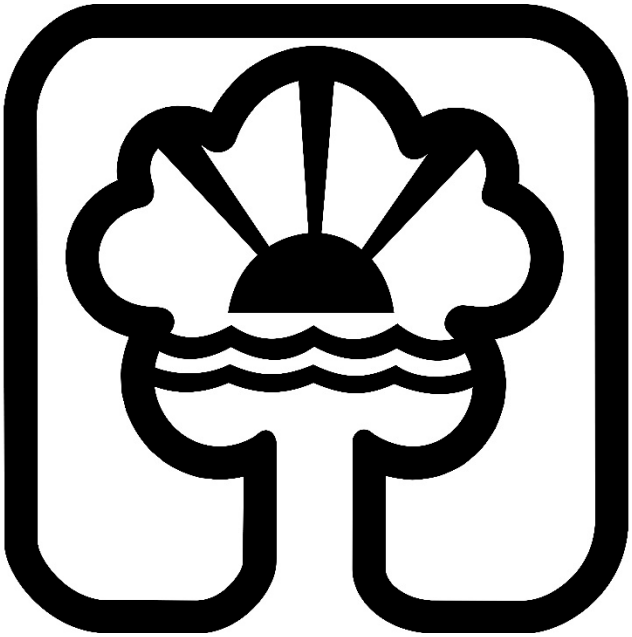
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CHASKA EDA SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:			
Taxes:			
Property	$ 182,989	$ 184,279	$ 1,290
Intergovernmental:			
State:			
Market Value Credit	-	26	26
Charges For Services	172,500	183,305	10,805
Special Assessments	40,000	47,912	7,912
Investment Earnings (Charges)	(5,400)	(13,861)	(8,461)
Leases	32,400	21,333	(11,067)
Other:			
Payments	-	25,674	25,674
TOTAL REVENUES	422,489	448,668	26,179
EXPENDITURES:			
Current:			
Economic Development:			
Other Services And Charges	402,789	370,280	32,509
Debt Service:			
Principal	16,800	-	16,800
Interest	2,900	-	2,900
TOTAL EXPENDITURES	422,489	370,280	52,209
NET CHANGE IN FUND BALANCES	-	78,388	78,388
FUND BALANCES (DEFICITS), JANUARY 1	(971,927)	(989,127)	17,200
FUND BALANCES (DEFICITS), DECEMBER 31	$ (971,927)	$ (910,739)	$ 95,588

CITY OF CHASKA, MINNESOTA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
EQUIPMENT ACQUISITION CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Taxes:				
Property	$ 3,751,317	$ 3,751,317	$ 1,171,372	$ (2,579,945)
Intergovernmental:				
State:				
Market Value Credit	-	-	520	520
Grants	188,000	188,000	-	(188,000)
Charges For Services	30,500	30,500	23,955	(6,545)
Investment Earnings	-	-	22,118	22,118
Leases	106,000	106,000	145,503	39,503
Other Revenue	-	-	51,103	51,103
TOTAL REVENUES	4,075,817	4,075,817	1,414,571	(2,661,246)
EXPENDITURES:				
Current:				
General Government	10,000	10,000	57,409	(47,409)
Public Safety	188,000	188,000	4,805	183,195
Public Works	-	-	4,697	(4,697)
Debt Service:				
Issuance Costs And Fiscal Agent Fees	50,000	50,000	-	50,000
Capital Outlay:				
Furniture And Equipment:				
General Government	93,500	93,500	73,704	19,796
Public Safety	468,000	319,000	2,657,958	(2,338,958)
Public Works	220,000	220,000	230,594	(10,594)
Parks, Recreation and Arts	-	-	109,570	(109,570)
Leased Equipment:				
Public Safety	-	-	361,342	(361,342)
TOTAL EXPENDITURES	1,029,500	880,500	3,500,079	(2,619,579)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,046,317	3,195,317	(2,085,508)	(5,280,825)
OTHER FINANCING SOURCES (USES):				
Transfers In	28,000	28,000	28,000	-
Transfers Out	(3,511,317)	(3,660,317)	(835,803)	2,824,514
Bonds Issued	437,000	437,000	-	(437,000)
Lease Proceeds	-	-	360,990	360,990
Sale of Capital Assets	-	-	32,000	32,000
TOTAL OTHER FINANCING SOURCES (USES)	(3,046,317)	(3,195,317)	(414,813)	2,780,504
NET CHANGE IN FUND BALANCES	-	-	(2,500,321)	(2,500,321)
FUND BALANCES, JANUARY 1	1,219,936	1,219,936	1,219,936	-
FUND BALANCES (DEFICITS), DECEMBER 31	$ 1,219,936	$ 1,219,936	$ (1,280,385)	$ (2,500,321)



Chaska

Enterprise funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise. It is the intent of the City Council that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. This type of fund is also used where the City Council has decided that periodic determination of net income is appropriate for accountability purposes. The City has four nonmajor enterprise funds.

- **Sewer Fund:**
  This fund is used to account for the operation of the City's Sewer Utility.

- **The Loop at Chaska Fund:**
  This fund is used to account for the operation of the City's 9-hole barrier-free public golf course.

- **Chaska Town Course Fund:**
  This fund is used to account for the operation of the City's 18-hole public golf course.

- **Storm Water Fund:**
  This fund is used to account for the operation of the City's Storm Water Utility.

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2022

	SEWER	THE LOOP AT CHASKA	CHASKA TOWN COURSE	STORM WATER	TOTALS
ASSETS					
Current Assets:					
Cash And Investments	$ 434,596	$ 4,726	$ 493,675	$ 467,514	$ 1,400,511
Restricted Assets:					
Cash And Investments	-	113,068	-	-	113,068
Receivables:					
Special Assessments	2,086	-	-	947	3,033
Accounts					
Current	459,874	-	250	169,315	629,439
Unbilled	558,276	-	-	164,443	722,719
Allowance For Uncollectible Accounts	(13,185)	-	(4)	(5,003)	(18,192)
Interest	1,479	-	2,538	4,890	8,907
Due From Other Funds	750,000	-	1,250,000	1,750,000	3,750,000
Due From Other Governments	-	-	-	45,000	45,000
Inventories	5,108	-	55,524	-	60,632
Total Current Assets	2,198,234	117,794	1,801,983	2,597,106	6,715,117
Noncurrent Assets:					
Capital Assets:					
Land	-	-	-	466,545	466,545
Construction In Progress	-	3,659,470	90,538	260,744	4,010,752
Buildings	255,000	10,891	8,013,896	604,308	8,884,095
Other Improvements	-	27,970	568,183	132,172	728,325
Furniture And Equipment	1,145,192	33,779	2,462,355	481,156	4,122,482
Infrastructure	6,771,589	-	-	8,269,276	15,040,865
Leased Land Improvements	-	611,824	-	-	611,824
Leased Equipment	-	-	21,729	-	21,729
Less: Accumulated Depreciation and Amortization	(2,006,357)	(80,085)	(9,893,077)	(1,321,207)	(13,300,726)
Total Net Capital Assets	6,165,424	4,263,849	1,263,624	8,892,994	20,585,891
TOTAL ASSETS	8,363,658	4,381,643	3,065,607	11,490,100	27,301,008
DEFERRED OUTFLOWS OF RESOURCES					
Pension Plan Deferments	189,166	-	226,999	113,500	529,665
OPEB Plan Deferments	742	-	1,097	174	2,013
TOTAL DEFERRED OUTFLOWS OF RESOURCES	189,908	-	228,096	113,674	531,678
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 8,553,566	$ 4,381,643	$ 3,293,703	$ 11,603,774	$ 27,832,686
LIABILITIES					
Current Liabilities:					
Accounts Payable	$ 121,451	$ 107,206	$ 8,279	$ 21,025	$ 257,961
Salaries Payable	11,536	-	12,334	3,445	27,315
Deposits Payable	-	-	334,397	-	334,397
Compensated Absences	56,911	-	81,917	10,492	149,320
Accrued Interest Payable	48,723	15,501	22	32,493	96,739
Due To Other Governments	21,060	5	1,880	5,204	28,149
Interfund Payable	15,937	-	185,750	57,333	259,020
Revenue Bonds Payable	255,914	130,000	-	152,851	538,765
Lease Liability	-	2,830	4,161	-	6,991
Other Post Employment Benefits	399	-	587	93	1,079
Unearned Revenue	2,071	-	-	28,797	30,868
Total Current Liabilities	534,002	255,542	629,327	311,733	1,730,604
Noncurrent Liabilities:					
Compensated Absences	8,820	-	47,105	7,553	63,478
Advance From Other Funds	72,361	-	1,017,908	62,336	1,152,605
Revenue Bonds Payable	3,623,130	3,299,000	-	2,368,331	9,290,461
Lease Liability	-	600,657	16,533	-	617,190
Other Post Employment Benefits	20,649	-	30,532	4,830	56,011
Net Pension Liability	594,794	-	713,753	356,877	1,665,424
Total Noncurrent Liabilities	4,319,754	3,899,657	1,825,831	2,799,927	12,845,169
TOTAL LIABILITIES	4,853,756	4,155,199	2,455,158	3,111,660	14,575,773
DEFERRED INFLOWS OF RESOURCES					
Pension Plan Deferments	12,505	-	15,006	7,503	35,014
OPEB Plan Deferments	13,417	-	19,837	3,138	36,392
TOTAL DEFERRED INFLOWS OF RESOURCES	25,922	-	34,843	10,641	71,406
NET POSITION					
Net Investment In Capital Assets	4,515,818	245,384	1,242,930	6,992,884	12,997,016
Unrestricted	(841,930)	(18,940)	(439,228)	1,488,589	188,491
TOTAL NET POSITION	3,673,888	226,444	803,702	8,481,473	13,185,507
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	$ 8,553,566	$ 4,381,643	$ 3,293,703	$ 11,603,774	$ 27,832,686

CITY OF CHASKA, MINNESOTA

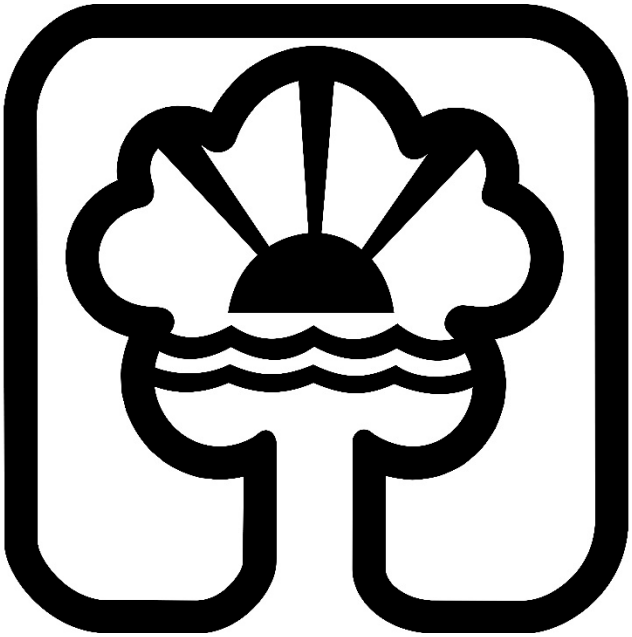
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	SEWER	THE LOOP AT CHASKA	CHASKA TOWN COURSE	STORM WATER	TOTALS
OPERATING REVENUES:					
Sales	$ 5,666,239	$ -	$ 3,016,808	$ 1,954,589	$ 10,637,636
OPERATING EXPENSES:					
Production	3,095,565	-	-	-	3,095,565
Distribution / Collections	795,294	-	-	586,069	1,381,363
Administration	958,929	42,940	2,547,551	784,566	4,333,986
Depreciation And Amortization	197,970	12,821	484,959	267,481	963,231
TOTAL OPERATING EXPENSES	5,047,758	55,761	3,032,510	1,638,116	9,774,145
OPERATING INCOME (LOSS)	618,481	(55,761)	(15,702)	316,473	863,491
NON-OPERATING REVENUES:					
Investment Earnings	6,466	1,049	10,067	18,526	36,108
Intergovernmental	2,768	-	3,127	41,563	47,458
Gain on Sale Of Capital Assets	-	-	10,206	-	10,206
TOTAL NON-OPERATING REVENUES	9,234	1,049	23,400	60,089	93,772
NON-OPERATING EXPENSES:					
Interest	107,674	136,117	26,169	71,023	340,983
Fiscal Agent Fees	795	-	-	595	1,390
TOTAL NON-OPERATING EXPENSES	108,469	136,117	26,169	71,618	342,373
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	519,246	(190,829)	(18,471)	304,944	614,890
CAPITAL CONTRIBUTIONS	1,365,918	106,250	-	1,853,774	3,325,942
TRANSFERS IN (OUT)					
Transfers In	180,000	244,000	-	203,617	627,617
Transfers Out	(177,000)	-	(12,300)	(246,000)	(435,300)
TOTAL TRANSFERS IN (OUT)	3,000	244,000	(12,300)	(42,383)	192,317
CHANGE IN NET POSITION	1,888,164	159,421	(30,771)	2,116,335	4,133,149
NET POSITION, JANUARY 1	1,785,724	67,023	834,473	6,365,138	9,052,358
NET POSITION, DECEMBER 31	$ 3,673,888	$ 226,444	$ 803,702	$ 8,481,473	$ 13,185,507

CITY OF CHASKA, MINNESOTA

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	SEWER	THE LOOP AT CHASKA	CHASKA TOWN COURSE	STORM WATER	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts From Customers and Users	$ 5,553,026	$ -	$ 3,088,912	$ 1,950,707	$ 10,592,645
Payments to Suppliers	(4,015,625)	(247,816)	(1,107,644)	(849,714)	(6,220,799)
Payments to Employees	(724,556)	1,270	(1,417,537)	(463,622)	(2,604,445)
Net Cash Provided (Used) By Operating Activities	812,845	(246,546)	563,731	637,371	1,767,401
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
Transfers From Other Funds	180,000	-	-	203,617	383,617
Transfers To Other Funds	(177,000)	-	(12,300)	(246,000)	(435,300)
Due From Other Funds	(750,000)	-	(1,250,000)	(155,000)	(2,155,000)
Intergovernmental	2,768	-	3,127	41,563	47,458
Net Cash Provided (Used) By Non-Capital Financing Activities	(744,232)	-	(1,259,173)	(155,820)	(2,159,225)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Capital Contributions	-	106,250	-	147,310	253,560
Principal Paid On Bonds	(239,365)	(131,000)	-	(142,600)	(512,965)
Principal Paid On Leases	-	(8,337)	(1,035)	-	(9,372)
Interest And Fiscal Charges on Bonds & Leases	(121,021)	(120,616)	(120)	(78,956)	(320,713)
Proceeds From Sale Of Capital Assets	-	-	10,206	-	10,206
Construction And Acquisition of Capital Assets	(14,772)	(186,822)	(334,808)	(671,256)	(1,207,658)
Transfers From Other Funds	-	244,000	-	-	244,000
Interfund Loan Payments To Other Funds	(15,075)	-	488,828	(57,333)	416,420
Interest Payments On Interfund Loans	(4,792)	-	(26,027)	(5,625)	(36,444)
Net Cash Provided (Used) By Capital And Related Financing Activities	(395,025)	(96,525)	137,044	(808,460)	(1,162,966)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest On Investments	4,987	1,049	8,557	16,486	31,079
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(321,425)	(342,022)	(549,841)	(310,423)	(1,523,711)
CASH AND CASH EQUIVALENTS, January 1	756,021	459,816	1,043,516	777,937	3,037,290
CASH AND CASH EQUIVALENTS, December 31	$ 434,596	$ 117,794	$ 493,675	$ 467,514	$ 1,513,579
CASH AND CASH EQUIVALENTS:					
Cash And Investments	$ 434,596	$ 4,726	$ 493,675	$ 467,514	$ 1,400,511
Restricted Assets-Bonds:					
Cash And Investments For Construction	-	113,068	-	-	113,068
Total Cash And Cash Equivalents	$ 434,596	$ 117,794	$ 493,675	$ 467,514	$ 1,513,579
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITES:					
Operating Income (Loss)	$ 618,481	$ (55,761)	$ (15,702)	$ 316,473	$ 863,491
Adjustments To Reconcile Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities:					
Depreciation And Amortization Expense	197,970	12,821	484,959	267,481	963,231
Allowance For Uncollectible Accounts	(68)	-	-	(113)	(181)
(Increase) Decrease In Assets And Deferred Outflows:					
Special Assessments	3,578	-	-	13,708	17,286
Accounts Receivable	(113,130)	-	1,154	(16,674)	(128,650)
Due From Other Governments	-	-	-	33,500	33,500
Inventory	554	-	(31,041)	-	(30,487)
Deferred Outflows	65,101	-	78,058	(12,141)	131,018
Increase (Decrease) In Liabilities And Deferred Inflows:					
Accounts Payable	117,064	(198,006)	101	(55,274)	(136,115)
Salaries Payable	639	-	140	63	842
Deposits Payable	-	-	70,950	-	70,950
Compensated Absences Payable	3,720	-	9,430	5,974	19,124
Net Pension Liability	269,172	-	323,007	226,628	818,807
Due To Other Governments	(50,065)	(5,600)	(7,824)	3,400	(60,089)
Unearned Revenue	(3,593)	-	-	(34,303)	(37,896)
Other Post Employment Benefits	(23,741)	-	(25,827)	(2,511)	(52,079)
Deferred Inflows	(272,837)	-	(323,674)	(108,840)	(705,351)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 812,845	$ (246,546)	$ 563,731	$ 637,371	$ 1,767,401
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:					
Transfers Of Capital Assets	$ 1,150,166	$ -	$ -	$ 1,348,195	$ 2,498,361
Contributions of Capital Assets	$ 215,752	$ -	$ -	$ 358,269	$ 574,021
Amortization Of Bond Premiums	$ 14,602	$ -	$ -	$ 11,274	$ 25,876
Acquisition of Leased Assets	$ -	$ 611,824	$ 21,729	$ -	$ 633,553



Chaska

This part of the City of Chaska's Annual Comprehensive Financial Report represents detailed information as a context for understanding this year's financial statements, note disclosures and supplementary information. This information has not been audited by the independent auditor.

Content

- **Financial Trends:**

  These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

  Table 1 – Net Position by Component
  Table 2 – Changes in Net Position
  Table 3 – Governmental Activities Tax Revenues by Source
  Table 4 – Fund Balances of Governmental Funds
  Table 5 – Changes in Fund Balances of Governmental Funds
  Table 6 – General Governmental Tax Revenues by Source

- **Revenue Capacity:**

  These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

  Table 7 – Tax Capacity Value and Estimated Actual Value of Real and Personal Property
  Table 8 – Property Tax Rates – Direct and Overlapping Governments
  Table 9 – Principal Property Taxpayers
  Table 10 – Property Tax Levies and Collections

- **Debt Capacity:**

  These schedules contain information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue debt in the future.

  Table 11 – Ratios of Outstanding Debt by Type
  Table 12 – Ratios of General Bonded Debt Outstanding to Estimated Actual Taxable Value
  Table 13 – Direct and Overlapping Governmental Activities Debt
  Table 14 – Legal Debt Margin Information
  Table 15 – Pledged Revenue Coverage

- **Demographic and Economic Information:**

  These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activity takes place.

  Table 16 – Demographic and Economic Statistics
  Table 17 – Principal Employers

- **Operating Information:**

  These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities that it performs.

  Table 18 – Full-Time Equivalent City Government Employees by Function/Program
  Table 19 – Operating Indicators by Function/Program
  Table 20 – Capital Asset Statistics by Function/Program

- **Sources:**

  Unless otherwise noted, the information in these schedules derives from the Annual Comprehensive Financial Report for the relevant year(s).

CITY OF CHASKA, MINNESOTA

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	FISCAL YEAR			
	2013	2014	2015 (1)	2016
Governmental Activities				
Net Investment In Capital Assets	$ 118,818,535	$ 125,511,881	$ 127,278,758	$ 132,552,673
Restricted	25,069,356	24,001,479	14,955,015	14,175,353
Unrestricted	(2,173,764)	(3,712,091)	(20,840)	(640,332)
Total Governmental Activities Net Position:	$ 141,714,127	$ 145,801,269	$ 142,212,933	$ 146,087,694
Business-Type Activities				
Net Investment In Capital Assets	$ 25,818,904	$ 27,939,635	$ 33,274,260	$ 31,821,470
Restricted	4,451,868	4,030,287	5,190,437	5,609,821
Unrestricted	13,378,058	13,818,352	(919,545)	1,918,324
Total Business-Type Activities Net Position:	$ 43,648,830	$ 45,788,274	$ 37,545,152	$ 39,349,615
Primary Government				
Net Investment In Capital Assets	$ 144,637,439	$ 153,451,516	$ 160,553,018	$ 164,374,143
Restricted	29,521,224	28,031,766	20,145,452	19,785,174
Unrestricted	11,204,294	10,106,261	(940,385)	1,277,992
Total Primary Government Net Position:	$ 185,362,957	$ 191,589,543	$ 179,758,085	$ 185,437,309

(1) The City implemented GASB Statement No. 68 in 2015. Net position for previous years have not been restated.

(2) The City implemented GASB Statement No. 75 in 2018. Net position for previous years have not been restated.

(3) The City implemented GASB Statement No. 87 in 2022. Net position for previous years have not been restated.

Table 1

FISCAL YEAR					
2017	2018 (2)	2019	2020	2021	2022 (3)
$ 137,122,192	$ 146,659,763	$ 143,383,394	$ 134,205,413	$ 141,167,187	$ 150,575,322
19,807,677	20,434,329	16,956,396	16,683,713	19,532,032	18,560,127
(2,060,473)	(11,503,698)	(9,838,641)	(3,239,169)	(4,703,055)	(5,433,372)
$ 154,869,396	$ 155,590,394	$ 150,501,149	$ 147,649,957	$ 155,996,164	$ 163,702,077
$ 30,523,279	$ 33,206,537	$ 32,618,078	$ 37,138,756	$ 40,160,983	$ 47,152,434
17,986,742	16,111,606	16,407,157	16,866,244	16,714,615	15,356,458
(7,433,427)	(7,147,929)	(8,973,291)	(10,744,178)	(4,074,040)	(2,601,306)
$ 41,076,594	$ 42,170,214	$ 40,051,944	$ 43,260,822	$ 52,801,558	$ 59,907,586
$ 167,645,471	$ 179,866,300	$ 176,001,472	$ 171,344,169	$ 181,328,170	$ 197,727,756
37,794,419	36,545,935	33,363,553	33,549,957	36,246,647	33,916,585
(9,493,900)	(18,651,627)	(18,811,932)	(13,983,347)	(8,777,095)	(8,034,678)
$ 195,945,990	$ 197,760,608	$ 190,553,093	$ 190,910,779	$ 208,797,722	$ 223,609,663

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year									
	2013	2014	2015 (1)(2)	2016	2017	2018 (3)	2019	2020	2021	2022 (6)
EXPENSES										
Governmental Activities										
General Government	$ 4,590,619	$ 4,960,161	$ 5,627,642	$ 5,975,566	$ 6,603,240	$ 6,025,119	$ 6,466,463	$ 6,404,435	$ 6,308,239	$ 7,582,962
Economic Development	1,445,963	1,853,189	8,778,959	1,078,389	2,005,808	4,352,049	1,682,326	1,353,256	1,184,162	1,863,279
Public Safety	4,705,235	4,977,668	4,764,269	6,878,111	6,063,781	6,189,888	6,805,386	8,940,448	7,542,110	11,018,862
Public Works	9,758,311	8,850,036	8,488,231	8,566,638	9,042,167	10,088,913	26,781,348	16,348,045	14,663,395	13,902,073
Parks, Recreation And Arts	779,705	765,955	1,210,234	1,067,514	1,286,155	1,526,003	1,636,562	1,622,431	1,761,967	4,005,037
Interest On Long-Term Debt	1,361,830	1,037,857	1,330,444	1,424,886	1,264,604	1,550,437	1,522,276	1,812,949	1,709,519	1,676,423
Total Governmental Activities Expenses:	22,641,663	22,444,866	30,199,779	24,991,104	26,265,755	29,732,409	44,894,361	36,481,564	33,169,392	40,048,636
Business-type Activities										
Electric	31,058,570	32,528,332	33,417,358	35,236,356	35,744,098	38,896,423	35,599,483	36,587,314	41,793,193	47,590,197
Water	2,794,378	2,817,249	2,785,714	2,859,401	2,883,350	3,015,694	3,391,370	3,680,044	3,605,735	3,601,725
Sewer	2,843,831	3,104,992	3,150,447	3,254,994	3,494,259	3,801,595	4,091,831	4,560,553	4,676,438	5,154,941
Chaska Community Center	3,854,763	3,816,200	4,077,426	4,419,881	4,536,723	4,752,021	4,716,992	4,822,493	4,381,300	4,934,083
The Loop at Chaska (7)	151,575	163,112	183,136	240,047	193,856	189,814	187,568	177,696	23,721	191,878
Chaska Town Course	2,148,077	2,193,635	2,310,651	2,433,909	2,512,410	2,452,056	2,505,095	2,485,892	2,765,627	3,065,247
Turbine Generator	1,505,608	1,623,074	1,730,079	1,057,383	1,019,671	1,016,539	1,023,865	921,659	867,361	832,886
Internet Service Provider (4)	604,813	488,728	293,951	168,783	184,840	159,357	-	-	-	-
Storm Water	541,700	536,364	760,340	993,816	980,334	1,072,424	1,173,012	1,268,421	1,308,391	1,716,611
Chaska Curling Center (2)	-	3,391	835,012	1,516,260	2,330,918	2,635,334	2,419,331	2,200,635	2,215,831	2,378,347
Total Business-type Activities Expenses:	45,503,315	47,275,077	49,544,114	52,180,830	53,880,459	57,991,257	55,108,547	56,704,707	61,637,597	69,465,915
Total Primary Government Expenses:	$ 68,144,978	$ 69,719,943	$ 79,743,893	$ 77,171,934	$ 80,146,214	$ 87,723,666	$ 100,002,908	$ 93,186,271	$ 94,806,989	$ 109,514,551
PROGRAM REVENUES										
Governmental Activities										
Charges For Services										
General Government	$ 2,465,448	$ 2,548,055	$ 3,440,547	$ 3,381,482	$ 3,716,746	$ 4,235,869	$ 4,522,047	$ 4,775,856	$ 4,988,367	$ 5,560,975
Economic Development	163,426	167,000	70,340	77,421	76,000	80,000	85,000	85,000	177,435	203,833
Public Safety	267,962	271,613	219,590	180,603	263,033	331,251	240,462	907,268	1,823,406	2,270,380
Public Works	1,290,754	1,328,059	1,876,750	2,516,820	1,882,531	2,178,832	1,794,876	1,877,244	2,927,311	6,447,527
Parks, Recreation And Arts	462,884	281,805	132,621	317,749	182,462	429,577	652,394	655,261	559,749	2,458,046
Operating Grants And Contributions	1,234,843	854,330	667,025	628,278	1,477,224	777,833	10,909,953	7,010,170	3,729,076	976,529
Capital Grants And Contributions	5,285,987	4,968,378	6,737,538	8,226,427	14,086,637	7,951,347	2,644,120	2,296,609	11,685,438	13,399,011
Total Governmental Activities Program Revenues:	11,171,304	10,419,240	13,144,411	15,328,780	21,684,633	15,984,709	20,848,852	17,607,408	25,890,782	31,316,301
Business-type Activities										
Charges for Services										
Electric	33,831,735	34,673,309	35,565,149	37,500,384	37,542,385	41,193,202	41,203,336	43,028,104	49,019,072	55,020,552
Water	2,528,547	2,409,274	2,534,074	2,714,932	2,768,225	2,861,416	2,921,859	3,372,280	4,004,847	4,319,046
Sewer	2,948,150	3,177,511	3,267,600	3,423,610	3,601,281	3,789,275	4,136,124	4,612,317	4,986,322	5,666,239
Chaska Community Center	2,840,092	3,081,500	3,246,108	2,735,432	3,163,971	3,085,972	3,264,746	1,830,242	2,163,808	2,791,020
The Loop at Chaska (7)	155,706	151,454	192,164	170,732	167,726	154,621	136,903	204,789	59	-
Chaska Town Course	1,724,149	1,807,559	2,089,861	2,137,035	2,133,510	1,966,812	2,105,154	2,536,210	3,006,247	3,016,808
Turbine Generator	2,065,865	2,014,655	1,842,662	1,781,846	1,719,136	1,650,846	1,576,477	1,495,484	1,422,057	1,366,151
Internet Service Provider (4)	489,466	397,692	173,816	103,569	117,718	100,033	-	-	-	-
Storm Water	782,202	840,052	912,936	969,248	1,097,344	1,581,812	1,688,118	1,756,180	2,131,730	1,954,589
Chaska Curling Center (2)	-	-	65,022	1,173,795	1,221,472	1,299,997	1,240,291	641,658	915,179	1,403,440
Operating Grants And Contributions	-	-	-	100,379	1,626	99,052	142,669	41,351	145,088	66,775
Capital Grants And Contributions	351,542	693,238	181,839	647,918	704,759	198,433	678,369	881,172	4,712,247	1,523,889
Total Business-type Activities Program Revenues:	47,717,454	49,246,244	50,071,231	53,458,880	54,239,153	57,981,471	59,094,046	60,399,787	72,506,656	77,128,509
Total Primary Government Program Revenues:	$ 58,888,758	$ 59,665,484	$ 63,215,642	$ 68,787,660	$ 75,923,786	$ 73,966,180	$ 79,942,898	$ 78,007,195	$ 98,397,438	$ 108,444,810
NET EXPENSE / REVENUE										
Governmental Activities	$ (11,470,359)	$ (12,025,626)	$ (17,055,368)	$ (9,662,324)	$ (4,581,122)	$ (13,747,700)	$ (24,045,509)	$ (18,874,156)	$ (7,278,610)	$ (8,732,335)
Business-type Activities	2,214,139	1,971,167	527,117	1,278,050	358,694	(9,786)	3,985,499	3,695,080	10,869,059	7,662,594
Total Primary Government Net Expense:	$ (9,256,220)	$ (10,054,459)	$ (16,528,251)	$ (8,384,274)	$ (4,222,428)	$ (13,757,486)	$ (20,060,010)	$ (15,179,076)	$ 3,590,449	$ (1,069,741)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental Activities										
Taxes										
Property Taxes	$ 10,104,762	$ 10,703,248	$ 9,063,743	$ 8,189,403	$ 9,089,057	$ 10,129,998	$ 10,805,084	$ 11,731,744	$ 12,625,690	$ 14,033,350
Franchise Taxes	3,355,672	3,656,724	4,079,404	4,224,548	4,300,526	4,576,985	752,914	763,101	768,243	770,755
Unrestricted Grants and Contributions	58,761	491,545	530,868	585,679	310,188	26,334	42,379	2,110,628	129,545	10,150
Investment Earnings	41,179	429,177	264,180	247,978	253,578	400,814	428,710	189,473	136,732	361,050
Other	267,711	365,919	545,596	510,860	416,642	366,702	277,822	428,225	475,224	510,567
Transfers	855,816	466,155	5,086,416	(221,383)	(1,007,167)	(769,471)	6,649,355	4,927,249	4,081,951	3,921,201
Transfers - Capital Assets (5)	-	-	-	-	-	-	-	(4,127,456)	(2,592,568)	(3,168,825)
Total Governmental Activities:	14,683,901	16,112,768	19,570,207	13,537,085	13,362,824	14,731,362	18,956,264	16,022,964	15,624,817	16,438,248
Business-type Activities										
Unrestricted Grants and Contributions	-	-	-	-	41,184	211	283	165	689	616
Investment Earnings	419,145	550,131	455,526	241,753	260,708	362,111	407,297	134,799	57,955	110,438
Other	133,823	84,301	63,440	63,277	59,226	82,857	138,006	178,627	102,416	84,756
Transfers	(855,816)	(466,155)	(5,086,416)	221,383	1,007,167	769,471	(6,649,355)	(4,927,249)	(4,081,951)	(3,921,201)
Transfers - Capital Assets (5)	-	-	-	-	-	-	-	4,127,456	2,592,568	3,168,825
Total Business-type Activities:	(302,848)	168,277	(4,567,450)	526,413	1,368,285	1,214,650	(6,103,769)	(486,202)	(1,328,323)	(556,566)
Total Primary Government:	$ 14,381,053	$ 16,281,045	$ 15,002,757	$ 14,063,498	$ 14,731,109	$ 15,946,012	$ 12,852,495	$ 15,536,762	$ 14,296,494	$ 15,881,682
CHANGE IN NET POSITION										
Governmental Activities	$ 3,213,542	$ 4,087,142	$ 2,514,839	$ 3,874,761	$ 8,781,702	$ 983,662	$ (5,089,245)	$ (2,851,192)	$ 8,346,207	$ 7,705,913
Business-type Activities	1,911,291	2,139,444	(4,040,333)	1,804,463	1,726,979	1,204,864	(2,118,270)	3,208,878	9,540,736	7,106,028
Total Primary Government:	$ 5,124,833	$ 6,226,586	$ (1,525,494)	$ 5,679,224	$ 10,508,681	$ 2,188,526	$ (7,207,515)	$ 357,686	$ 17,886,943	$ 14,811,941

Change In Net Position is explained in the Management's Discussion & Analysis.

(1) The City implemented GASB Statement No. 68 in 2015. Change in Net Position for previous years have not been restated.
(2) Chaska Curling Center fund was established in 2015.
(3) The City implemented GASB Statement No. 75 in 2018. Change in Net Position for previous years have not been restated.
(4) The Internet Service Provider fund closed in 2018.
(5) Starting in 2020, Transfers of Capital Assets will be shown separately from Operating Transfers.
(6) The City implemented GASB Statement No. 87 in 2022. Change in Net Position for previous years have not been restated.
(7) Par 30 golf course has been renamed The Loop at Chaska.

CITY OF CHASKA, MINNESOTA

Table 3

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	PROPERTY TAXES		FRANCHISE TAXES			
FISCAL YEAR	LEVIED	TAX INCREMENT	ELECTRIC (2)	CABLE	GAS (1)	TOTAL TAXES
2013	$ 5,001,413	$ 5,103,349	$ 3,101,430	$ 254,242	$ -	$ 13,460,434
2014 (1)	5,250,479	5,452,769	3,210,070	265,415	181,239	14,359,972
2015	8,501,586	562,157	3,339,440	284,886	455,078	13,143,147
2016	7,559,289	630,114	3,458,900	304,017	461,631	12,413,951
2017	8,367,604	721,453	3,521,540	321,423	457,563	13,389,583
2018	9,091,373	1,038,625	3,820,670	306,860	449,455	14,706,983
2019 (2)	9,702,004	1,103,080	-	302,522	450,392	11,557,998
2020	10,546,479	1,185,265	-	300,269	462,832	12,494,845
2021	11,318,040	1,307,650	-	311,830	456,413	13,393,933
2022	12,716,108	1,317,242	-	307,061	463,694	14,804,105

(1) Chaska implemented a Gas Franchise Tax in 2014.
(2) Beginning in 2019, the City did not assess a franchise fee on the City-owned electric.

CITY OF CHASKA, MINNESOTA

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	FISCAL YEAR			
	2013	2014	2015	2016
General Fund				
Nonspendable	$ -	$ -	$ -	$ -
Committed	739,540	891,416	852,664	924,378
Assigned	-	-	-	-
Unassigned	1,965,790	1,644,738	2,232,766	1,615,179
Total General Fund:	$ 2,705,330	$ 2,536,154	$ 3,085,430	$ 2,539,557
General Fund % Change	-10.99%	-6.25%	21.66%	-17.69%
All Other Governmental Funds				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	15,968,896	19,114,183	11,557,173	8,022,515
Committed	1,068,969	1,912,764	3,368,508	2,456,381
Assigned	4,732,649	5,529,159	6,845,131	6,646,255
Unassigned, Reported In:				
Special Revenue Funds	(259,844)	(1,242,278)	(1,451,333)	(701,789)
Capital Project Funds	(7,456,476)	(11,708,398)	(6,914,737)	(5,224,315)
Total All Other Governmental Funds:	$ 14,054,194	$ 13,605,430	$ 13,404,742	$ 11,199,047
All Other Governmental Funds % Change	-3.75%	-3.19%	-1.48%	-16.45%
Total Governmental Funds				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	15,968,896	19,114,183	11,557,173	8,022,515
Committed	1,808,509	2,804,180	4,221,172	3,380,759
Assigned	4,732,649	5,529,159	6,845,131	6,646,255
Unassigned	(5,750,530)	(11,305,938)	(6,133,304)	(4,310,925)
Total Governmental Funds:	$ 16,759,524	$ 16,141,584	$ 16,490,172	$ 13,738,604
Total Governmental Funds % Change	-4.99%	-3.69%	2.16%	-16.69%

Table 4

FISCAL YEAR					
2017	2018	2019	2020	2021	2022
$ -	$ -	$ -	$ 53,268	$ 54,866	$ 119,345
908,494	1,010,606	1,133,435	970,088	1,204,624	1,277,890
-	-	-	448,864	447,206	474,561
1,103,421	1,078,348	777,426	460,243	1,324,228	1,781,459
$ 2,011,915	$ 2,088,954	$ 1,910,861	$ 1,932,463	$ 3,030,924	$ 3,653,255
-20.78%	3.83%	-8.53%	1.13%	56.84%	20.53%
$ -	$ -	$ -	$ -	$ -	$ 22,707
11,726,442	10,712,645	13,546,921	13,411,432	12,986,899	17,462,282
2,889,920	3,746,951	4,487,945	5,353,884	3,489,302	1,622,817
8,571,632	8,011,826	8,511,304	9,235,585	10,039,314	15,330,498
(793,665)	(1,096,949)	(1,008,180)	(985,110)	(1,002,310)	(926,248)
(5,637,984)	(15,082,217)	(8,565,055)	(3,325,670)	(7,012,273)	(13,146,160)
$ 16,756,345	$ 6,292,256	$ 16,972,935	$ 23,690,121	$ 18,500,932	$ 20,365,896
49.62%	-62.45%	169.74%	39.58%	-21.90%	10.08%
$ -	$ -	$ -	$ 53,268	$ 54,866	$ 142,052
11,726,442	10,712,645	13,546,921	13,411,432	12,986,899	17,462,282
3,798,414	4,757,557	5,621,380	6,323,972	4,693,926	2,900,707
8,571,632	8,011,826	8,511,304	9,684,449	10,486,520	15,805,059
(5,328,228)	(15,100,818)	(8,795,809)	(3,850,537)	(6,690,355)	(12,290,949)
$ 18,768,260	$ 8,381,210	$ 18,883,796	$ 25,622,584	$ 21,531,856	$ 24,019,151
36.61%	-55.34%	125.31%	35.69%	-15.97%	11.55%

CITY OF CHASKA, MINNESOTA

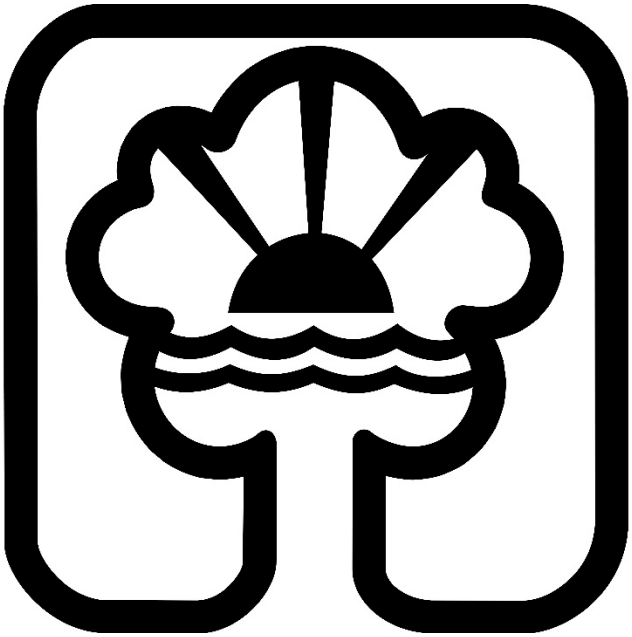
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	FISCAL YEAR			
	2013	2014	2015	2016
REVENUES				
Taxes	$ 13,502,612	$ 14,386,746	$ 13,150,434	$ 12,470,764
Licenses and Permits	1,135,211	995,263	1,259,621	1,033,383
Intergovernmental	2,919,055	2,568,108	2,678,760	2,772,705
Charges for Services	3,388,069	3,470,471	4,387,691	5,316,461
Fines and Forfeitures	123,687	128,966	95,736	104,226
Special Assessments	3,918,217	2,867,959	2,076,637	2,121,412
Other Revenue	1,237,814	794,135	1,103,179	600,089
Total Revenue	26,224,665	25,211,648	24,752,058	24,419,040
EXPENDITURES				
General Government	4,077,218	4,361,531	4,889,132	5,228,459
Economic Development	1,460,259	1,899,514	8,766,389	1,070,364
Public Safety	4,411,566	4,513,886	4,837,862	5,270,617
Public Works	6,249,199	7,269,352	6,686,444	4,537,040
Parks, Recreation and Arts	517,843	837,886	1,086,472	828,065
Debt Service:				
Principal	5,427,723	4,948,206	5,398,720	3,013,768
Interest	1,396,806	1,109,996	1,115,857	1,429,478
Issuance Costs & Fiscal Agent Fees	112,905	95,788	353,521	4,725
Capital Outlay	4,075,585	7,367,993	13,778,776	5,633,034
Total Expenditures	27,729,104	32,404,152	46,913,173	27,015,550
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,504,439)	(7,192,504)	(22,161,115)	(2,596,510)
OTHER FINANCING SOURCES (USES)				
Transfers In	7,641,975	6,622,433	14,212,528	6,242,220
Transfers Out	(6,786,159)	(6,156,278)	(8,968,112)	(6,423,134)
Bonds Issued	4,245,000	5,785,000	16,025,000	-
Refunding Bonds Issued	580,000	-	-	-
Premium on Bonds Issued	123,513	317,245	1,156,342	-
Capital Lease Issued	-	-	-	-
Payments to Refunded Bond Escrow Agent	(5,210,000)	-	-	-
Lease Proceeds	-	-	-	-
Sale of Capital Assets	29,032	6,164	83,945	25,856
Total Other Financing Sources (Uses)	623,361	6,574,564	22,509,703	(155,058)
NET CHANGE IN FUND BALANCES	$ (881,078)	$ (617,940)	$ 348,588	$ (2,751,568)
Expenditures for Capitalized Assets (1)	$ 5,063,042	$ 12,451,676	$ 19,782,837	$ 12,340,550
Debt Service as a Percentage of Noncapital Expenditures	30.11%	30.36%	24.01%	30.28%

(1) Expenditures for capitalized assets per the Reconciliation of The Statement of Revenues, Expenditures And Changes In Fund Balances of Governmental Funds to The Statement of Activities.

Table 5

FISCAL YEAR					
2017	2018	2019	2020	2021	2022
$ 13,420,767	$ 14,709,783	$ 11,550,747	$ 12,501,723	$ 13,381,311	$ 14,818,067
1,302,593	928,825	910,342	943,410	1,836,260	2,284,612
2,653,945	1,726,502	11,747,098	10,254,538	5,185,714	9,407,131
5,717,156	6,220,296	6,299,265	7,213,755	8,571,378	14,418,565
113,158	109,319	72,456	55,563	49,047	49,224
2,835,792	2,350,349	2,535,593	1,970,086	4,100,056	2,039,491
659,861	1,151,947	1,165,778	796,000	699,768	1,054,551
26,703,272	27,197,021	34,281,279	33,735,075	33,823,534	44,071,641
5,630,604	5,696,448	5,986,973	5,941,684	6,052,154	7,123,734
1,919,188	3,183,480	1,590,071	1,332,462	1,200,386	1,863,194
5,738,341	6,193,049	6,498,679	8,215,497	8,342,505	9,258,613
5,213,582	7,699,681	6,922,693	6,188,270	9,007,484	7,219,707
1,140,929	1,062,569	1,052,775	935,834	1,285,840	3,233,202
3,061,302	2,901,859	3,323,855	6,200,609	8,373,410	3,747,070
1,380,700	1,618,919	1,718,079	2,026,111	2,084,534	1,949,607
250,271	11,850	319,028	286,253	104,030	60,153
9,808,124	8,295,131	20,187,457	12,731,606	8,681,661	15,715,603
34,143,041	36,662,986	47,599,610	43,858,326	45,132,004	50,170,883
(7,439,769)	(9,465,965)	(13,318,331)	(10,123,251)	(11,308,470)	(6,099,242)
4,624,645	4,297,144	17,758,206	14,860,764	10,351,559	13,146,149
(5,617,190)	(5,252,205)	(10,082,386)	(9,923,825)	(6,240,450)	(9,142,602)
10,870,000	-	14,735,000	11,290,000	4,940,000	4,190,000
1,455,000	-	1,740,000	2,580,000	-	-
1,125,229	-	1,015,807	320,429	319,635	-
-	-	14,290	-	-	-
-	-	(1,360,000)	(2,280,000)	(2,180,000)	-
-	-	-	-	-	360,990
11,741	33,976	-	14,671	26,998	32,000
12,469,425	(921,085)	23,820,917	16,862,039	7,217,742	8,586,537
$ 5,029,656	$ (10,387,050)	$ 10,502,586	$ 6,738,788	$ (4,090,728)	$ 2,487,295
$ 16,094,547	$ 16,582,006	$ 6,758,755	$ 9,230,118	$ 16,651,724	$ 17,848,607
24.61%	22.51%	12.35%	23.76%	36.72%	17.62%



Chaska

CITY OF CHASKA, MINNESOTA

Table 6

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	PROPERTY TAXES		FRANCHISE TAXES			
FISCAL YEAR	LEVIED	TAX INCREMENT	ELECTRIC (4)	CABLE	GAS (1)	TOTAL TAXES
2013	$ 5,001,614	$ 5,145,326	$ 3,101,430	$ 254,242	$ -	$ 13,502,612
2014 (1)	5,276,218	5,453,804	3,210,070	265,415	181,239	14,386,746
2015	8,479,872 (2)	591,158 (3)	3,339,440	284,886	455,078	13,150,434
2016	7,573,635	672,581	3,458,900	304,017	461,631	12,470,764
2017	8,395,597	724,644	3,521,540	321,423	457,563	13,420,767
2018	9,091,839	1,040,959	3,820,670	306,860	449,455	14,709,783
2019 (4)	9,694,753	1,103,080	-	302,522	450,392	11,550,747
2020	10,553,357	1,185,265	-	300,269	462,832	12,501,723
2021	11,305,418	1,307,650	-	311,830	456,413	13,381,311
2022	12,730,070	1,317,242	-	307,061	463,694	14,818,067

(1) Chaska implemented a Gas Franchise Tax in 2014.

(2) Includes $1,532,865 in tax increment that was returned to the General fund after a TIF district decertification and after the City's payment to the County.

(3) There were three (3) TIF districts decertified in 2014.

(4) Beginning in 2019, the City did not assess a franchise fee on the City-owned electric.

CITY OF CHASKA, MINNESOTA

TAX CAPACITY VALUE AND ESTIMATED ACTUAL VALUE OF REAL AND PERSONAL PROPERTY
LAST TEN FISCAL YEARS
(UNAUDITED)

TAXES PAYABLE YEAR	REAL PROPERTY - TAX CAPACITY VALUE			PERSONAL PROPERTY TAX CAPACITY VALUE	FISCAL DISPARITIES	
	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	OTHER REAL PROPERTY		CONTRIBUTION	DISTRIBUTION
2013	$ 14,776,641	$ 7,336,053	$ 358,867	$ 197,498	$ (2,765,398)	$ 3,001,764
2014	16,020,027	7,116,774	351,263	222,966	(2,756,785)	2,881,368
2015	18,484,795	7,492,534	345,751	242,162	(2,660,168)	2,956,196
2016	20,127,637	7,990,194	340,891	278,734	(3,014,532)	3,061,538
2017	20,776,485	8,161,059	356,694	375,132	(3,226,831)	3,313,011
2018	22,608,652	8,613,755	367,741	401,546	(3,096,739)	3,595,500
2019	24,058,344	9,060,705	395,846	428,354	(3,523,591)	3,946,302
2020	26,467,511	9,696,784	496,454	437,324	(3,698,495)	4,336,565
2021	27,243,413	10,004,871	527,544	511,600	(3,959,880)	4,521,556
2022	28,838,975	10,314,040	554,959	530,046	(4,068,054)	4,920,087

Source: Carver County Auditor

Table 7

TAX INCREMENT ADJUSTED TO TAX CAPACITY VALUE	ADJUSTED TAX CAPACITY VALUE	CITY TOTAL DIRECT TAX RATE	EDA TOTAL DIRECT TAX RATE	ESTIMATED ACTUAL MARKET VALUE REAL & PERSONAL	ADJ TAX CAPACITY VALUE AS A PERCENTAGE OF ACTUAL VALUE
$ (4,543,317)	$ 18,362,108	28.075	0.411	$ 2,020,207,000	0.91%
(4,464,026)	19,371,587	26.586	0.391	2,121,003,200	0.91%
(535,631)	26,325,639	24.928	1.574	2,380,806,300	1.11%
(572,333)	28,212,129	26.118	1.519	2,573,342,000	1.10%
(658,411)	29,097,139	27.564	1.557	2,652,305,300	1.10%
(973,689)	31,516,766	27.234	1.503	2,847,274,600	1.11%
(1,052,097)	33,313,863	27.678	1.497	3,007,913,300	1.11%
(1,209,027)	36,527,116	28.425	0.313	3,281,441,700	1.11%
(1,215,297)	37,633,807	30.068	0.475	3,368,610,400	1.12%
(1,355,539)	39,734,514	31.625	0.458	3,536,714,700	1.12%

CITY OF CHASKA, MINNESOTA

Table 8

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(UNAUDITED)

	DIRECT RATES			OVERLAPPING RATES (2)					
TAXES PAYABLE YEAR	CITY URBAN OPERATING	RURAL (1)	CITY ECONOMIC DEVELOPMENT AUTHORITY	COUNTY	COUNTY COMMUNITY DEVELOPMENT AUTHORITY	INDEPENDENT SCHOOL DISTRICT #112	SPECIAL DISTRICTS (3)		TOTAL DIRECT AND OVERLAPPING RATES (1)
2013	28.075	14.038	0.411	46.115	1.799	45.319	5.069	(4)	126.790
2014	26.586	13.293	0.391	45.211	1.759	44.917	4.072		122.936
2015	24.928	14.957	1.574	40.488	1.589	39.120	3.422		111.122
2016	26.118	18.283	1.519	38.880	1.701	39.245	3.614		111.077
2017	27.564	22.051	1.557	38.851	1.731	37.005	3.615		110.323
2018	27.234	24.511	1.503	37.436	1.640	33.837	3.347		104.997
2019	27.678	27.678	1.497	36.488	1.626	33.631	3.300		104.220
2020	28.425	28.425	0.313	35.179	1.598	33.006	3.061		101.584
2021	30.068	30.068	0.475	34.634	1.664	32.327	2.876		102.045
2022	31.625	31.625	0.458	34.170	1.635	31.220	2.753		101.861

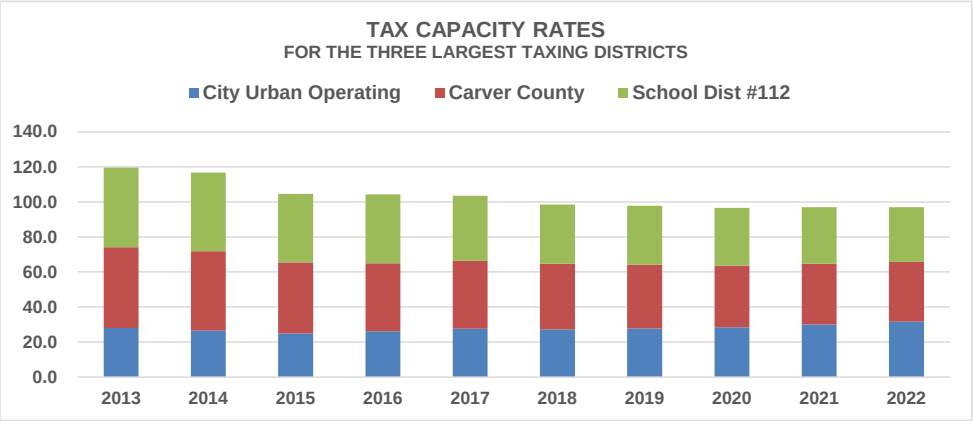
Source: Carver County Auditor

(1) Total direct and overlapping rate excludes the City Rural rate. In 2005, as part of the annexation of Chaska Township, a rural rate of 50 percent of the City "urban" rate was established for ten years for the annexed properties. Starting in 2015, the rural rate increased 10 percent each year. Beginning in 2019, the annexed area is taxed at the City "urban" rate.

(2) Overlapping rates are those of other governments that apply to property owners within the City. Not all overlapping rates apply to all property owners (e.g., the rates for special districts apply only to property owners whose property is located within the geographic boundaries of the special district.).

(3) Special Districts include:
Metropolitan Council, Regional Transit District, Lower Minnesota Watershed #1, Mosquito Control, and Carver County Rail Authority.

(4) 2013 rate includes the Carver County Water Management Organization.



PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

	ASSESSED 2021 - PAYABLE 2022				ASSESSED 2012 - PAYABLE 2013			
TAXPAYER	ESTIMATED ACTUAL VALUE (1)	ESTIMATED NET TAX CAPACITY	RANK	PERCENT OF REAL PROPERTY TAX CAPACITY VALUE	ESTIMATED ACTUAL VALUE	ESTIMATED NET TAX CAPACITY	RANK	PERCENT OF REAL PROPERTY TAX CAPACITY VALUE
United Healthcare Services Inc.	$ 27,054,600	$ 539,592	1	1.36%	$ 21,804,300	$ 434,586	1	2.37%
Aurora Investments LLC	22,512,300	430,951	2	1.08%	16,836,300	321,514	3	1.75%
CenterPoint Energy Minnegasco	19,864,000	396,530	3	1.00%	*	*	*	*
Arrow Hazeltine Shores LLC	23,258,300	290,729	4	0.73%	*	*	*	*
Aurora-Chaska Medical LLC	32,023,700	281,058	5	0.71%	23,924,300	209,784	7	1.14%
Via West Inc.	13,894,000	277,130	6	0.70%	*	*	*	*
Chaska Heights Senior Living LLC	21,878,700	273,484	7	0.69%	*	*	*	*
Target Corp	13,549,500	270,240	8	0.68%	12,288,100	245,012	6	1.33%
SB Chaska Partners LLC	21,142,600	264,283	9	0.67%	*	*	*	*
RCS-RCA Oak Ridge LLC	13,646,000	236,096	10	0.59%	*	*	*	*
Ameriprise Financial Inc.	*	*	*	*	21,346,300	397,387	2	2.16%
Hazeltine National Golf Club	*	*	*	*	15,941,700	284,463	4	1.55%
Fluoroware Inc.	*	*	*	*	12,393,900	245,628	5	1.34%
Kohl's Illinois Inc.	*	*	*	*	8,854,400	176,338	8	0.96%
Northern Star Co.	*	*	*	*	8,278,900	164,828	9	0.90%
FSI International Inc.	*	*	*	*	8,180,100	162,852	10	0.89%
	$ 208,823,700	$ 3,260,093		8.21%	$ 149,848,300	$ 2,642,392		14.39%

Source: Carver County Auditor

(1) Assessed 2022 values are determined as of January 2, 2021

Ranked in order of Estimated Net Tax Capacity.

* Denotes taxpayer was not a principal taxpayer for the year reported.

CITY OF CHASKA, MINNESOTA

PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS
(UNAUDITED)

TAXES PAYABLE YEAR	LEVY FOR CALCULATION OF TAX RATE			LEVY ADJUSTMENT AFTER RATE CALCULATION	COUNTY ADJUSTED NET TAX LEVY
	CERTIFIED LEVY	CREDITS AND ADJUSTMENTS	COUNTY ADJUSTED TAX LEVY		
2013	$ 5,107,919	$ (767)	$ 5,107,152	$ (33,561)	$ 5,073,591
2014	5,222,224	(802)	5,221,422	(5,276)	5,216,146
2015	6,951,262	(1,390)	6,949,872	(1,590)	6,948,282
2016	7,728,287	(1,462)	7,726,825	(35,220)	7,691,605
2017	8,396,405	(1,611)	8,394,794	(20,108)	8,374,686
2018	9,057,344	(1,614)	9,055,730	21,726	9,077,456
2019	9,700,652	(1,655)	9,698,997	(28,286)	9,670,711
2020	10,516,131	(1,679)	10,514,452	47,705	10,562,157
2021	11,412,924	(1,632)	11,411,292	(26,381)	11,384,911
2022	12,672,429	(1,716)	12,670,713	12,408	12,683,121

Source: Carver County Auditor
(1) Collections do not include tax increment or mobile home.

Table 10

COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS AND ABATEMENTS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
$ 5,011,429	98.77%	$ 61,909	$ 5,073,338	100.00%
5,179,682	99.30%	37,330	5,216,146	100.00%
6,889,114	99.15%	52,974	6,942,088	99.91%
7,649,215	99.45%	39,058	7,688,273	99.96%
8,348,563	99.69%	25,864	8,374,427	100.00%
9,053,269	99.73%	23,823	9,077,092	100.00%
9,642,349	99.71%	4,792	9,647,141	99.76%
10,539,422	99.78%	17,493	10,556,915	99.95%
11,353,727	99.73%	27,939	11,381,666	99.97%
12,659,037	99.81%	-	12,659,037	99.81%

CITY OF CHASKA, MINNESOTA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

	GOVERNMENTAL ACTIVITIES										
FISCAL YEAR	GENERAL OBLIGATION EQUIPMENT CERTIFICATES	OTHER GENERAL OBLIGATION BONDS (4)	GENERAL OBLIGATION TAX INCREMENT BONDS	GENERAL OBLIGATION ABATEMENT BONDS	GENERAL OBLIGATION IMPROVEMENT BONDS	GENERAL OBLIGATION REVENUE BONDS	REVENUE BONDS	NOTES PAYABLE	LEASES	DEBT ISSUANCE PREMIUMS/ (DISCOUNTS)	TOTAL GOVERNMENTAL ACTIVITIES DEBT
2013	$ 1,320,000	$ 3,120,000	$ 7,235,000	$ 405,000	$ 18,870,000	$ -	$ -	$ 144,994	$ -	$ 610,991	$ 31,705,985
2014	1,190,000	2,755,000	3,835,000	405,000	23,610,000	-	-	136,788	-	842,462	32,774,250
2015	975,000	2,315,000	945,000	405,000	27,705,000	-	10,085,000	128,068	-	1,908,544	44,466,612
2016	740,000	1,835,000	850,000	405,000	25,510,000	-	10,085,000	119,300	-	1,783,175	41,327,475
2017	2,605,000	1,635,000	1,220,000	2,430,000	30,995,000	-	9,815,000	107,998	-	2,785,053	51,593,051
2018	2,505,000	1,880,000	1,125,000	630,000	29,405,000	720,000	9,545,000	96,139	-	2,587,041	48,493,180
2019 (2)	3,480,000	6,795,000	3,210,000	620,000	33,595,000	645,000	9,270,000	83,696	12,878	3,400,438	61,112,012
2020 (3)	3,185,000	6,440,000	3,100,000	610,000	32,310,000	570,000	16,805,000	70,652	10,313	3,428,009	66,528,974
2021	2,780,000	5,920,000	2,990,000	575,000	28,205,000	495,000	16,515,000	-	7,555	3,345,308	60,832,863
2022	2,345,000	9,635,000	2,950,000	540,000	26,200,000	420,000	15,885,000	-	333,398 (5)	3,058,945	61,367,343

Note: Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements.

(1) See the Schedule of Demographics and Economic Statistics for personal income and population data.

(2) Governmental Activities Other General Obligation Bonds include Temporary GO Bonds issued in 2019 with an outstanding balance of $5,205,000.

(3) Governmental Activities Other General Obligation Bonds include Temporary GO Bonds issued in 2019 with an outstanding balance of $5,150,000.

(4) Governmental Activities Other General Obligation Bonds include both permanent and temporary GO State Aid Street Bonds issued in 2021 and 2022.

(5) City implemented GASB 87 in 2022.

Table 11

BUSINESS-TYPE ACTIVITIES									
GENERAL OBLIGATION REVENUE BONDS	REVENUE BONDS	LEASE PURCHASE BONDS	FINANCED PURCHASE PAYABLE	LEASES	DEBT ISSUANCE PREMIUMS/ (DISCOUNTS)	TOTAL BUSINESS-TYPE ACTIVITIES DEBT	TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF PERSONAL INCOME (1)	PER CAPITA (1)
$ 11,700,000	$ 37,125,000	$ -	$ -	$ -	$ 894,630	$ 49,719,630	$ 81,425,615	5.51%	3,282
11,370,000	35,625,000	-	-	-	840,869	47,835,869	80,610,119	5.09%	3,190
16,170,000	46,970,000	-	-	-	3,524,126	66,664,126	111,130,738	6.69%	4,340
15,745,000	45,435,000	-	-	-	3,289,591	64,469,591	105,797,066	6.10%	4,002
15,820,000	52,015,000	-	-	-	3,572,665	71,407,665	123,000,716	6.67%	4,566
15,100,000	47,050,000	-	145,571	-	3,305,892	65,601,463	114,094,643	5.80%	4,131
17,220,000	44,125,000	-	101,541	-	3,169,083	64,615,624	125,727,636	6.15%	4,540
25,450,000	42,540,000	-	54,528	-	4,058,492	72,103,020	138,631,994	6.55%	4,985
16,720,000	37,360,000	3,560,000	280,594	-	3,575,299	61,495,893	122,328,756	5.44%	4,380
15,420,000	34,220,000	3,429,000	234,292	627,906 (5)	3,216,727	57,147,925	118,515,268	5.27%	4,243

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
TO ESTIMATED ACTUAL TAXABLE VALUE
LAST TEN FISCAL YEARS
(UNAUDITED)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES					
FISCAL YEAR	GENERAL OBLIGATION BONDS (1)	DEBT ISSUANCE PREMIUMS/ (DISCOUNTS)	GENERAL OBLIGATION BONDS (1)	DEBT ISSUANCE PREMIUMS/ (DISCOUNTS)	LESS AMOUNT RESTRICTED TO DEBT SERVICE (2)	NET GENERAL OBLIGATION DEBT	PERCENTAGE OF ESTIMATED ACTUAL MARKET VALUE OF PROPERTY (3)	PER CAPITA (4)
2013	$ 30,950,000	$ 610,991	$ 11,700,000	$ 223,777	$ 7,675,532	$ 35,809,236	1.77%	$ 1,443
2014	31,795,000	842,462	11,370,000	209,294	8,117,087	36,099,669	1.70%	1,429
2015	32,345,000	1,291,364	16,170,000	283,655	5,994,522	44,095,497	1.85%	1,722
2016	29,340,000	1,199,669	15,745,000	264,948	5,897,191	40,652,426	1.58%	1,538
2017	38,885,000	2,235,225	15,820,000	302,416	7,042,822	50,199,819	1.89%	1,863
2018	36,265,000	2,070,891	15,100,000	281,020	7,634,833	46,082,078	1.62%	1,668
2019	48,345,000	2,917,966	17,220,000	387,246	8,319,472	60,550,740	2.01%	2,192
2020	46,215,000	2,927,265	25,450,000	666,467	8,661,721	66,597,011	2.03%	2,395
2021	40,965,000	2,930,192	16,720,000	508,354	9,020,876	52,102,670	1.55%	1,865
2022	42,090,000	2,677,507	15,420,000	462,349	9,013,681	51,636,175	1.46%	1,849

Note: Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements.

(1) Includes all general obligation bonds, including general obligation equipment certificates, general obligation tax increment bonds, general obligation taxable abatement bonds, general obligation improvement bonds, general obligation state aid street bonds, and general obligation revenue bonds.

(2) Amount restricted for repayment of general obligation bonds.

(3) See the Schedule of Tax Capacity Value and Estimated Actual Market Value of Real and Personal Property for property value data.

(4) Population data can be found in the Schedule of Demographic and Economic Statistics.

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
DECEMBER 31, 2022
(UNAUDITED)

	DEBT OUTSTANDING	PERCENT OF DEBT APPLICABLE TO CITY	AMOUNT OF DEBT APPLICABLE TO CITY
DIRECT DEBT			
City of Chaska and Chaska EDA	$ 61,367,343 (1)	100.00%	$ 61,367,343
OVERLAPPING DEBT			
Carver County	18,031,939	21.72%	3,916,537
Carver County CDA	25,550,000 (2)	-	-
Independent School District 112	146,024,000	37.16%	54,262,518
Metropolitan Council	1,717,186,171 (3)	0.78%	13,394,052
Total Overlapping Debt	1,906,792,110		71,573,108
Total Direct and Overlapping Debt	$ 1,968,159,453		$ 132,940,451

Source: Carver County Auditor

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Chaska. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

(1) Excludes general obligation, lease purchase, and revenue bonds reported in the enterprise funds. Includes premium related to governmental activities general obligation bonds and notes payable. Includes GASB 87 lease liabilities related to governmental activities.

(2) No percentage of the Carver County CDA bonds is applicable because the bonds will be repaid primarily from housing revenues.

(3) Excludes general obligation debt supported by wastewater revenues and housing rental payments. Includes certificates of participation, governmental activities general obligation bonds, and notes payable.

CITY OF CHASKA, MINNESOTA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

	2013	2014	2015	2016
Market Value	$ 2,020,207,000	$ 2,121,003,200	$ 2,380,806,300	$ 2,573,342,000
Debt Limit - 3% of Market Value (A)	60,606,210	63,630,096	71,424,189	77,200,260
Amount of Debt Applicable to Debt Limit:				
GO Improvement Bonds and Equipment Certificates	1,480,000	3,895,000	3,680,000	3,180,000
Capital Improvement Plan Refunding	1,195,000	750,000	295,000	-
Lease Obligations issued by the EDA	6,610,000	6,315,000	32,360,000	32,045,000
Installment Purchase Revenue Debt	-	-	-	-
Lease Purchase Bonds	-	-	-	-
Total Debt Applicable to Debt Limit	9,285,000	10,960,000	36,335,000	35,225,000
Legal Debt Margin	$ 51,321,210	$ 52,670,096	$ 35,089,189	$ 41,975,260
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit (B)	15.32%	17.22%	50.87%	45.63%

Source: Carver County Auditor (Market Value)

(A) Sec. 475.53 MN Statutes - Generally. Except as otherwise provided in sections 475.51 to 475.74, no municipality, except a school district or a city of the first class, shall incur or be subject to a net debt in excess of three percent of the taxable property in the municipality.

(B) Sec. 475.51 MN Statutes - Definitions: Subdivision 4. "Net debt" means the amount remaining after deduction from its gross debt the aggregate of the principal of the following:

(1) Obligations issued for improvements which are payable wholly or partly from the proceeds of special assessments levied upon property specially benefited thereby, including those which are general obligations of the municipality issuing them, if the municipality is entitled to reimbursement in whole or in part from the proceeds of the special assessments.
(2) Warrants or orders having no definite or fixed maturity.
(3) Obligations payable wholly from the income from revenue producing conveniences.
(4) Obligations issued to create or maintain a permanent improvement revolving fund.
(5) Obligations issued for the acquisition, and betterment of public waterworks systems, and public lighting, heating or power systems, and of any combination thereof or for any other public convenience from which a revenue is or may be derived.
(6) Debt service loans and capital loans made to a school district under the provisions of sections 126C.68 and 126C.69.
(7) Amount of all money and the face value of all securities held as a debt service fund for the extinguishment of obligations other than those deductible under this subdivision.
(8) Obligations to repay loans made under section 216C.37.
(9) Obligations to repay loans made from money received from litigation or settlement of alleged violations of federal petroleum pricing regulations.
(10) Obligations issued to pay pension fund or other postemployment benefit liabilities under section 475.52, subdivision 6, or any charter authority.
(11) Obligations issued to pay judgments against the municipality under section 475.52, subdivision 6, or any charter authority.
(12) All other obligations which under the provisions of law authorizing their issuance are not to be included in computing the net debt of the municipality.

Table 14

2017	2018	2019	2020	2021	2022
$ 2,652,305,300	$ 2,847,274,600	$ 3,007,913,300	$ 3,281,441,700	$ 3,368,610,400	$ 3,536,714,700
79,569,159	85,418,238	90,237,399	98,443,251	101,058,312	106,101,441
4,765,000	4,385,000	5,070,000	4,475,000	3,760,000	3,010,000
-	-	-	-	-	-
32,390,000	28,690,000	27,105,000	25,060,000	23,450,000	21,780,000
-	-	-	7,815,000.00	7,815,000	7,485,000
-	-	-	-	3,560,000	3,429,000
37,155,000	33,075,000	32,175,000	37,350,000	38,585,000	35,704,000
$ 42,414,159	$ 52,343,238	$ 58,062,399	$ 61,093,251	$ 62,473,312	$ 70,397,441
46.70%	38.72%	35.66%	37.94%	38.18%	33.65%

CITY OF CHASKA, MINNESOTA

PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(UNAUDITED)

FISCAL YEAR	OPERATING REVENUE (2)	OPERATING EXPENSES (3)	NET AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS (4) PRINCIPAL	INTEREST	TOTAL	COVERAGE
DEBT SERVICE FUNDS - REVENUE BONDS: LAST TEN FISCAL YEARS							
2013	$ -	$ -	$ -	$ -	$ -	$ -	-
2014	-	-	-	-	-	-	-
2015	112	-	112	-	99,640	99,640	0.00
2016	932	1,600	(668)	-	358,474	358,474	(0.00)
2017	1,799	3,200	(1,401)	270,000	369,950	639,950	(0.00)
2018	2,563	3,200	(637)	270,000	364,550	634,550	(0.00)
2019	2,546	3,200	(654)	275,000	359,100	634,100	(0.00)
2020	1,080,081 (6)	9,400	1,070,681	280,000	470,271	750,271	1.43
2021	1,017,433	7,746	1,009,687	290,000	567,152	857,152	1.18
2022	746,625	7,626	738,999	630,000	541,050	1,171,050	0.63
ELECTRIC ENTERPRISE FUND: LAST TEN FISCAL YEARS							
2013	$ 34,068,387	$ 30,140,170	$ 3,928,217	$ 145,000	$ 90,607	$ 235,607	16.67
2014	35,013,104	31,617,219	3,395,885	145,000	87,707	232,707	14.59
2015	35,859,710	32,487,115	3,372,595	140,000	84,832	224,832	15.00
2016	37,703,918	34,201,984	3,501,934	150,000	83,870	233,870	14.97
2017	37,751,011	34,381,108	3,369,903	145,000	80,870	225,870	14.92
2018	41,513,669	37,413,217	4,100,452	395,000	336,161	731,161	5.61
2019	41,565,560	34,058,548	7,507,012	420,000	309,145	729,145	10.30
2020	43,028,104	34,972,958	8,055,146	430,000	295,545	725,545	11.10
2021	49,019,072	39,995,030	9,024,042	425,000 (7)	291,138	716,138	12.60
2022	55,020,552	45,758,924	9,261,628	430,000	269,375	699,375	13.24
WATER ENTERPRISE FUND: LAST TEN FISCAL YEARS							
2013	$ 2,536,026	$ 1,601,751	$ 934,275	$ 320,000	$ 375,351	$ 695,351	1.34
2014	2,419,202	1,707,247	711,955	330,000	367,008	697,008	1.02
2015	2,551,958	1,703,500	848,458	370,000	359,789	729,789	1.16
2016	2,735,781	1,760,515	975,266	425,000	376,418	801,418	1.22
2017	2,787,654	1,768,636	1,019,018	482,000	359,051	841,051	1.21
2018	2,908,068	1,860,948	1,047,120	529,000	361,505	890,505	1.18
2019	2,999,645	2,181,688	817,957	594,000	362,430	956,430	0.86
2020	3,372,280	2,353,522	1,018,758	625,000	381,098	1,006,098	1.01
2021	4,004,847	2,441,121	1,563,726	740,440 (8)	443,557	1,183,997	1.32
2022	4,319,046	2,577,302	1,741,744	918,035	150,150	1,068,185	1.63
SEWER ENTERPRISE FUND: EIGHT FISCAL YEARS							
2015	$ 3,275,998	$ 3,062,822	$ 213,176	$ -	$ -	$ -	-
2016	3,433,187	3,110,423	322,764	-	45,259	45,259	7.13
2017	3,612,296	3,340,582	271,714	104,000	73,473	177,473	1.53
2018	3,809,359	3,610,519	198,840	116,000	73,973	189,973	1.05
2019	4,158,322	3,838,809	319,513	121,000	76,644	197,644	1.62
2020	4,612,317	4,300,056	312,261	125,000	99,796	224,796	1.39
2021	4,986,322	4,406,445	579,877	203,561	124,337	327,898	1.77
2022	5,666,239	4,849,788	816,451	239,365	120,226	359,591	2.27
COMMUNITY CENTER ENTERPRISE FUND: LAST TEN FISCAL YEARS							
2013	$ 2,840,473	$ 2,882,382	$ (41,909)	$ 140,000	$ 175,333	$ 315,333	(0.13)
2014	3,098,390	2,949,046	149,344	295,000	233,923	528,923	0.28
2015	3,250,759	3,101,196	149,563	305,000	225,594	530,594	0.28
2016	2,737,031	3,470,538	(733,507)	315,000	217,870	532,870	(1.38)
2017	3,165,224	3,570,939	(405,715)	325,000	204,528	529,528	(0.77)
2018	3,069,710	3,834,757	(765,047)	2,465,000	185,834	2,650,834	(0.29)
2019	3,215,817	3,786,406	(570,589)	330,000	160,795	490,795	(1.16)
2020	1,830,242	3,737,706	(1,907,464)	3,075,000	154,030	3,229,030	(0.59)
2021	2,163,808	3,455,882	(1,292,074)	295,000	171,186	466,186	(2.77)
2022	2,791,020	3,933,413	(1,142,393)	320,000	133,600	453,600	(2.52)

Table 15

FISCAL YEAR	OPERATING REVENUE (2)	OPERATING EXPENSES (3)	NET AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS (4) PRINCIPAL	INTEREST	TOTAL	COVERAGE
THE LOOP AT CHASKA ENTERPRISE FUND: TWO FISCAL YEARS							
2021 (1)	$ 59	(9) $ (43,856)	(9) $ 43,915	$ -	$ -	$ -	-
2022	-	42,940	(42,940)	131,000	114,953	245,953	(0.17)
TURBINE GENERATOR ENTERPRISE FUND: LAST TEN FISCAL YEARS							
2013	$ 2,236,674	$ 125,474	$ 2,111,200	$ 1,015,000	$ 1,377,384	$ 2,392,384	0.88
2014	2,185,282	284,255	1,901,027	1,060,000	1,336,069	2,396,069	0.79
2015	1,969,875	220,558	1,749,317	1,100,000	(5) 1,223,907	2,323,907	0.75
2016	1,786,037	304,332	1,481,705	1,070,000	1,007,850	2,077,850	0.71
2017	1,734,137	309,043	1,425,094	1,110,000	706,128	1,816,128	0.78
2018	1,712,581	342,286	1,370,295	1,140,000	931,750	2,071,750	0.66
2019	1,657,288	389,787	1,267,501	1,195,000	886,150	2,081,150	0.61
2020	1,495,484	320,756	1,174,728	1,220,000	862,250	2,082,250	0.56
2021	1,422,057	328,146	1,093,911	1,275,000	801,250	2,076,250	0.53
2022	1,366,151	331,016	1,035,135	1,340,000	737,500	2,077,500	0.50
STORM WATER ENTERPRISE FUND: EIGHT FISCAL YEARS							
2015 (1)	$ 913,884	$ 698,036	$ 215,848	$ -	$ 7,502	$ 7,502	28.77
2016	969,639	802,266	167,373	-	29,770	29,770	5.62
2017	1,099,143	752,510	346,633	74,000	59,766	133,766	2.59
2018	1,587,676	841,372	746,304	75,000	48,572	123,572	6.04
2019	1,714,251	911,156	803,095	80,000	47,076	127,076	6.32
2020	1,756,180	1,004,334	751,846	80,000	64,226	144,226	5.21
2021	2,131,730	1,014,679	1,117,051	115,999	82,028	198,027	5.64
2022	1,954,589	1,370,635	583,954	142,600	80,011	222,611	2.62
CURLING CENTER ENTERPRISE FUND: EIGHT FISCAL YEARS							
2015 (1)	$ 65,663	$ 208,181	$ (142,518)	$ -	$ 290,781	$ 290,781	(0.49)
2016	1,175,144	925,311	249,833	-	484,225	484,225	0.52
2017	1,224,086	1,177,073	47,013	940,000	523,917	1,463,917	0.03
2018	1,223,657	1,497,227	(273,570)	965,000	514,389	1,479,389	(0.18)
2019	1,133,372	1,295,609	(162,237)	980,000	495,446	1,475,446	(0.11)
2020	641,658	1,105,354	(463,696)	1,000,000	472,636	1,472,636	(0.31)
2021	915,179	1,150,177	(234,998)	1,025,000	446,260	1,471,260	(0.16)
2022	1,403,440	1,342,839	60,601	1,050,000	416,850	1,466,850	0.04

Note: Bonds in the Electric, Water and Storm Water Enterprise funds are supported by charges for services; The Loop at Chaska, Turbine Generator, Community Center and Curling Center Enterprise funds are supported by specific fee revenue; and the Debt Service funds are supported by specific fee revenue.

(1) First year shown is first year of issuance.

(2) Includes interest revenue for years 2013 - 2019. For 2020 and future years, interest revenue is not included.

(3) Does not include depreciation or transfers to other funds.

(4) Includes principal and interest payment of revenue bonds only.

(5) 2015 principal payment does not include $100,000 or $25,035,000 paid from refunding bond investments to refund the 2000 Electric Revenue bonds or the 2005 Electric Revenue Refunding Bonds respectively.

(6) In 2020, Transfers were included to be consistent with Note 7 - Long Term Liabilities, Revenue Pledged

(7) 2021 principal payment does not include $2,160,000 paid from refunding bond investments to refund the 2011 Electric Utility Revenue Bonds.

(8) 2021 principal payment does not include $7,670,000 paid from refunding bond investments to refund the 2011 GO Water Revenue Bonds.

(9) The Loop at Chaska (formerly known as Par 30 Golf Course) was closed for construction in 2021 and 2022, resulting in minimal operating revenues. The negative operating expense is due to negative pension expense of $78,504 offsetting other operating expenses of $34,648.

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

FISCAL YEAR	POPULATION (1)	NUMBER OF HOUSEHOLDS (1)	ESTIMATED PERSONAL INCOME (2)	PER CAPITA INCOME (2)	MEDIAN AGE (3)	K-12 SCHOOL ENROLLMENT (4)	UNEMPLOYMENT RATE (5)
2013	24,811	9,143	$ 1,477,197,318	$ 59,538	34.2	6,086	4.31%
2014	25,270	9,278	1,584,075,220	62,686	35.6	5,797	3.70%
2015	25,607	9,492	1,661,330,946	64,878	35.7	5,854	3.20%
2016	26,439	9,823	1,733,473,035	65,565	36.2	5,700	3.30%
2017	26,941	10,012	1,845,323,795	68,495	36.1	5,662	3.00%
2018	27,622	10,136	1,967,459,816	71,228	36.0	5,561	2.50%
2019	27,692	10,228	2,043,254,220	73,785	36.2	5,725	2.80%
2020	27,810	10,438	2,117,369,970	76,137	36.2	5,769	5.20%
2021	27,931	10,508	2,250,177,222	80,562	36.2	5,700 (6)	3.00%
2022	27,931 (7)	10,508 (7)	2,250,177,222 (7)	80,562 (7)	37.4	5,687	2.20%

(1) Source: Metropolitan Council annual estimate as of April 1st of the previous year.

(2) Source: Minnesota State Demographer, using U.S. Department of Commerce, Bureau of Economic Analysis (BEA), Carver County personal income and per capita income (City personal income as a ratio of Carver County personal income).

(3) Source: US Census Bureau, Chaska City, MN.

(4) Source: Minnesota Department of Education for Independent School District #112, includes private school data for St. John's Lutheran, Guardian Angels Catholic, Southwest Christian High School, Jonathan Mont. and Step/Step Enrollment excludes K-12 District #112 buildings not located within the City.

(5) Source: Minnesota Department of Employment and Economic Development Average Annual Unemployment Rate for Carver County (not seasonally adjusted). (Number of people estimated by place of residence).

(6) Guardian Angels School permanently closed in 2020. Enrollment that year was 64 students.

(7) 2022 data is not available at this time. Data is from 2021, and will be updated as it becomes available.

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

		2022			2013		
EMPLOYER		ESTIMATED EMPLOYEES	RANK	PERCENTAGE OF TOTAL CITY EMPLOYMENT (1)	ESTIMATED EMPLOYEES	RANK	PERCENTAGE OF TOTAL CITY EMPLOYMENT
ISD #112/Eastern Carver County		1,567	1	12.41%	1,100	1	9.24%
Beckman-Coulter, Inc		850	2	6.73%	750	4	6.20%
Entegris Inc		777	3	6.15%	350	7	2.94%
Carver County		727	4	5.76%	815	3	6.85%
City of Chaska	(2)	535	5	4.24%	*	*	*
Apex International, MFG		400	6	3.17%	*	*	*
Old National Bank	(3)	400	6	3.17%	*	*	*
Lake Region Manufacturing Co., Inc		370	8	2.93%	745	5	6.26%
Import Specialties, Inc.		250	9	1.98%	*	*	*
TEL-FSI, Inc	(4)	140	10	1.11%	850	2	7.14%
Sanofi Diagnostics Pasteur, Inc		*	*	*	415	6	3.49%
Century Link		*	*	*	210	8	1.76%
The Bernard Group		*	*	*	210	8	1.76%
Maximum Graphics		*	*	*	190	10	1.60%
Total:		6,016		47.63%	5,635		47.24%

Sources: Minnesota Department of Employment and Economic Development, Baker Tilly survey,

(1) Total City Employment based on the most recent Metropolitan Council estimate as of 2020.

(2) Includes seasonal and part-time employees

(3) Formerly known as Klein Financial, Inc

(4) Formerly known as FSI International. Updated count from employer (2022)

* Denotes employer was not a principal employer for the year reported.

CITY OF CHASKA, MINNESOTA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

	FULL-TIME EQUIVALENT EMPLOYEES AS OF DECEMBER 31			
	2013	2014	2015	2016
FUNCTION/PROGRAM				
General Government	28.8	29.4 (1)	30.2	31.2 (1)
Public Safety				
Police Department	32.8	30.0	30.0	31.9
Fire Department	6.4	8.8	11.5	11.1
Building Inspections (5)	0.0	0.0	0.0	0.0
Public Works	21.2	20.3	19.5	20.9
Parks, Recreation and Arts	5.7	5.6	4.6	7.2
Electric	15.9	17.0	17.6	17.6
Water	7.0	7.4	7.6	7.1
Sewer	6.7	7.2	7.0	6.9
Chaska Community Center	37.7	37.1	37.7	38.8
The Loop at Chaska (8)	2.4	2.3	2.6	2.7
Chaska Town Course	17.9	17.9	18.6	19.3
Internet Service Provider	2.3	1.0	0.0 (2)	0.0
Storm Water	2.3	2.6	2.7	3.1
Chaska Curling/Event Center	N/A	N/A	1.0 (3)	6.0
Total	186.9	186.4	190.6	203.5

Source: City of Chaska Payroll.

(1) Includes election judges which increases General Government totals by a range of 1 - 1.2 equivalent employees each election year.
(2) Residential internet service ended in 2015 and Chaska.Net employee moved to General Government.
(3) Curling/Event Center opened 2015.
(4) KPMG Golf Tournament 2019 required extra Police & Fire Hours
(5) Building Inspectors were previously included in General Government.
(6) Closed for reconstruction at the end of the 2020 season.
(7) Park maintenance was moved from Public Works to Park, Recreation and Arts.
(8) Par 30 golf course has been renamed The Loop at Chaska

Table 18

FULL-TIME EQUIVALENT EMPLOYEES AS OF DECEMBER 31

2017	2018	2019	2020	2021	2022
29.7	32.2 (1)	32.2	31.9 (1)	29.9	32.6 (1)
31.5	32.7	35.1 (4)	35.8	35.7	37.3
12.3	14.1	16.1 (4)	16.3	16.3	18.2
0.0	0.0	0.0	5.6	6.6	6.9
22.1	24.6	25.0	25.2	24.7	12.0 (7)
7.0	7.7	9.4	8.2	8.2	22.3 (7)
17.4	16.0	17.2	19.3	17.5	19.2
7.1	6.8	6.8	6.8	6.4	6.3
7.1	6.9	6.8	6.8	6.4	6.3
39.0	38.1	39.1	35.4	31.8	35.3
2.6	2.4	2.5	2.3	0.0 (6)	0.0
18.5	18.4	18.7	18.0	20.2	19.4
0.0	0.0	0.0	0.0	0.0	0.0
3.2	2.9	2.9	2.9	2.4	3.9
8.6	9.2	9.6	8.2	7.4	8.2
206.0	211.9	221.5	222.6	213.4	227.9

CITY OF CHASKA, MINNESOTA

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

	FISCAL YEAR			
	2013	2014	2015	2016
FUNCTION / PROGRAM				
Electric				
Number of Connections (Billed)	9,887	10,054	9,912	10,002
Purchased KWH Power Wholesale				
From MMPA	355,358,125	360,570,327	360,908,813	367,267,226
Total kWh Sales	342,701,568	347,410,769	350,780,886	355,853,340
Total kWh Received (8)	-	-	-	-
Peak kW Demand	76,147	72,641	70,061	77,637
Water				
Number of Connections (Billed)	6,448	6,613	6,797	6,912
Total Water Pumped (Gallons)	1,089,134,000	1,036,324,000	1,030,518,000	1,040,547,000
Total Water Sold (Gallons)	1,031,696,000	972,503,000	991,284,000	1,016,915,000
Average Daily Usage (Gallons Per Day)	2,827,000	2,664,392	2,715,847	2,786,000
System Peak Day (Gallons Per Day)	6,847,000	6,429,000	6,007,000	7,047,000
Sewer (10)				
Number of Connections (Billed)	6,380	6,545	6,710	6,827
Total Gallons Treated (Gallons)	920,399,000	930,431,000	931,203,000	924,965,000
Storm Water				
Number of Utility Customers (Billed)	7,954	8,051	8,153	8,292
Internet Service Provider (5)				
Number of Connections (Billed)	1,080	730	2	2
Golf Courses				
Town Course Rounds / Golfers	28,519	31,199	34,253	33,403
The Loop at Chaska (Par 30) Rounds / Golfers (11)	14,982	14,907	15,560	14,810
Par 30 Rounds / Foot Golf (4)	-	-	1,925	1,108
General Government / Building Department				
Building Permits And Market Value				
Commercial, Industrial And Public (1)				
Permits	44	51	43	38
Market Value (7)	$ 37,794,640	$ 11,117,620	$ 26,204,786	$ 14,769,385
Single Family Homes And Townhomes (2)				
Permits	130	138	135	134
Market Value	$ 34,957,157	$ 35,216,150	$ 35,690,048	$ 34,199,578
Condos, Apartments And Multi-Family Homes (2)				
Permits	8	6	1	10
Market Value	$ 3,317,416	$ 5,005,291	$ 17,000,000	$ 6,303,563
Misc. Residential And Other Bldgs (3)				
Permits	620	591	658	1,234
Market Value (6)	$ 6,337,948	$ 6,642,933	$ 8,275,817	$ 15,058,650
Total Building Permits:	802	786	837	1,416
Total Market Value:	$ 82,407,161	$ 57,981,994	$ 87,170,651	$ 70,331,176

Source: City Utility, Golf Courses and Building Departments.

(1) Includes new construction and additions/alterations.
(2) Includes new construction only.
(3) Includes additions, alterations, garages, accessory structures, pools and commercial re-roofing.
(4) Par 30 Golf Course introduced Foot Golf in 2015 which was offered through the 2019 season.
(5) Residential internet service ended in 2015. 2018 was last year of billed service to outside customers.
(6) 2016 Miscellaneous residential and other buildings includes 1,138 residential single family alterations/additions valued at $12,102,429. 2021 was a record year for miscellaneous residential pemits for alterations/additions.
(7) 2017 increase in the market value of commercial, industrial and public permits is due to several large projects including a new Data Center valued at $32.3 million.
(8) In 2017 started tracking annual kWh Sales Received on a Gross basis rather than a Net basis
(9) Par 30 closed for construction at the end of the 2020 season.
(10) Sewer Service through Metropolitan Council Environmental Services
(11) Par 30 golf course has been renamed The Loop at Chaska

Table 19

FISCAL YEAR					
2017	2018	2019	2020	2021	2022
10,240	10,296	10,488	10,618	10,739	11,000
364,637,712	383,993,272	388,005,113	399,816,088	415,067,637	419,512,809
354,994,175	371,631,841	374,349,964	383,968,650	403,721,262	408,983,778
1,267	29,118	38,945	94,676	232,636	449,364
73,472	78,428	77,413	80,485	85,839	86,662
7,063	7,151	7,260	7,362	7,487	7,720
1,071,455,000	1,037,845,000	1,030,142,000	1,100,289,000	1,232,289,000	1,223,274,000
1,029,698,000	981,943,000	986,551,000	1,056,638,979	1,177,971,910	1,166,580,000
2,821,000	2,843,411	2,822,000	2,895,000	3,227,320	3,196,109
6,554,000	6,579,000	5,939,000	6,589,000	7,376,000	7,824,000
6,916	6,999	7,093	7,186	7,304	7,545
912,076,000	845,848,000	870,838,000	882,570,979	909,148,000	895,871,000
8,364	8,438	8,517	8,615	8,728	9,152
2	2	-	-	-	-
32,642	30,157	29,374	38,550	42,715	39,094
14,130	13,206	13,020	20,488	- (9)	-
681	647	380	-	-	-
45	49	34	47	44	344
$ 69,759,098	$ 14,207,139	$ 6,587,100	$ 8,694,470	$ 22,041,285	$ 76,853,099
103	78	114	113	226	177
$ 24,339,375	$ 18,788,936	$ 31,901,390	$ 28,362,364	$ 74,768,560	$ 57,411,144
-	1	-	-	-	3
$ -	$ 17,500,000	$ -	$ -	$ -	$ 25,407,216
678	570	636	917	1,363	2,063
$ 11,310,594	$ 7,125,660	$ 7,365,467	$ 14,342,105	$ 23,491,778	$ 19,902,467
826	698	784	1,077	1,633	2,587
$ 105,409,067	$ 57,621,735	$ 45,853,957	$ 51,398,939	$ 120,301,623	$ 179,573,926

CITY OF CHASKA, MINNESOTA

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

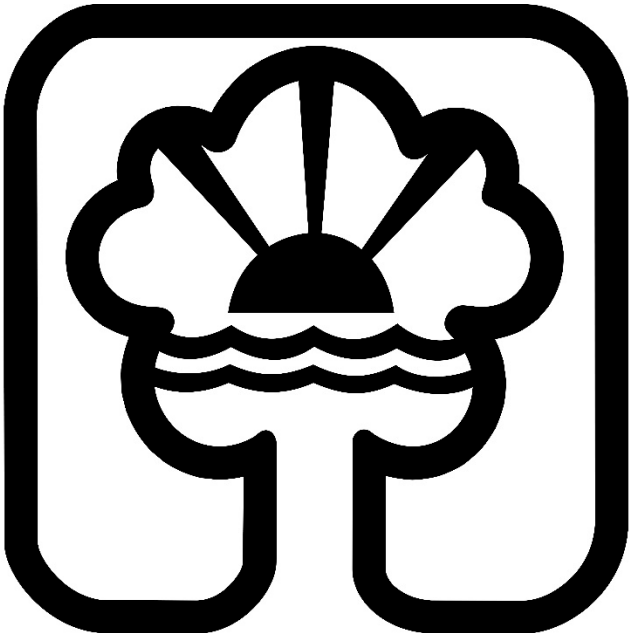
	FISCAL YEAR			
	2013	2014	2015	2016
FUNCTION/PROGRAM				
Public Safety				
Police:				
Stations	1	1	1	1
Fire:				
Stations	1	1	1	1
Number of Fire Hydrants (Private)	1,865	414 (2)	416	422
Number of Fire Hydrants (Public)		1,371 (2)	1,390	1,393
Public Works				
Miles of Streets:				
City / Local	78.19	76.81 (1)	77.78	78.36
City MSA	20.47	20.95	20.95	20.94
Parks, Recreation and Arts				
Number of Parks	26	26	26	26
Acres of Parks	970	970	970	973
Miles of Trails	66	66	67	67
Golf Courses	2	2	2	2
Electric				
Number of Substations	4	4	3 (3)	3
Water				
Water Mains (Miles)	151	153	154	155
Number of Wells	6	6	6	6
Total Pumping Capacity (Gallons Per Day)	13,400,000	13,400,000	13,400,000	13,400,000
Filtration Capacity (Gallons Per Day)	12,600,000	12,600,000	12,600,000	12,600,000
Total Storage Capacity (Gallons)	4,800,000	4,800,000	4,800,000	4,800,000

Source: City Departments

(1) Decrease in City / Local Streets due to Common Boundary Mileage per State Aid Division.
(2) Count of hydrants was recalculated per City GIS system resulting in an adjustment downward of 80 hydrants. Prior years have not been restated.
(3) Closed the Chaska Downtown Substation to convert it into a switching station.

Table 20

FISCAL YEAR					
2017	2018	2019	2020	2021	2022
1	1	1	1	1	1
1	1	1	1	1	1
494	517	518	521	526	525
1,393	1,431	1,450	1,504	1,521	1,531
79.17	79.36	80.71	81.70	83.65	86.50
20.94	20.79	20.79	22.92	22.98	22.98
26	26	28	28	28	29
973	973	985	985	985	992
68	68	69	70.5	70.5	71.0
2	2	2	2	2	2
3	4	4	4	4	4
155	160	163	169	172	174
6	6	6	6	6	6
13,400,000	13,400,000	13,400,000	13,400,000	13,400,000	13,400,000
12,600,000	12,600,000	12,600,000	12,600,000	12,600,000	12,600,000
4,800,000	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000



Chaska

CITY OF CHASKA
CARVER COUNTY, MINNESOTA

Special Purpose Audit Reports

Year Ended
December 31, 2022

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CITY OF CHASKA
CARVER COUNTY, MINNESOTA

Special Purpose Audit Reports
Year Ended December 31, 2022

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CITY OF CHASKA

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures
U.S. Department of Transportation		
Passed through the Minnesota Department of Transportation		
Highway Planning and Construction Cluster		
Highway Planning and Construction	20.205	$ 1,143,173
Passed through Carver County		
Highway Safety Cluster		
State and Community Highway Safety	20.600	1,432
U.S. Department of the Treasury		
Direct		
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027	2,648,321
Total federal awards		$ 3,792,926

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.* Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the City's basic financial statements.

Note 2: Unless noted in the table above, the pass-through entities use the same federal assistance listing numbers (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The City did not elect to use the 10 percent de minimis indirect cost rate.

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MMKR
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Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the City Council and Management
City of Chaska, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Chaska, Minnesota (the City) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 22, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(continued)

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
June 22, 2023

MMKR
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the City Council and Management
City of Chaska, Minnesota

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited the City of Chaska, Minnesota's (the City) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2022. The City's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended December 31, 2022.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance requirements referred to above.

(continued)

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
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RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to on the previous page and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance objectives referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to on the previous page is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to on the previous page and performing such other procedures as we consider necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(continued)

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise City's basic financial statements. We issued our report thereon dated June 22, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
June 22, 2023

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MMKR
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Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT

ON MINNESOTA LEGAL COMPLIANCE

To the City Council and Management
City of Chaska, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Chaska, Minnesota (the City) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 22, 2023.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, we noted that the City failed to comply with provisions of the contracting – bid laws section of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Questioned Costs as finding 2022-001. Also, in connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, 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 City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

CITY'S RESPONSE TO FINDING

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the legal compliance finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
June 22, 2023

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor's report is issued?			X	Unmodified
				Qualified
				Adverse
				Disclaimer
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None reported
Noncompliance material to the financial statements noted?		Yes	X	No

Federal Awards

Internal controls over major federal award programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None reported
Type of auditor's report issued on compliance for major programs?				
U.S. Department of Transportation – Highway Planning and Construction			Unmodified	
U.S. Department of the Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds			Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		Yes	X	No

Programs tested as major programs:

Program or Cluster	Federal ALN
U.S. Department of Transportation – Highway Planning and Construction	20.205
U.S. Department of the Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027

Threshold for distinguishing between type A and B programs:	$ 750,000			
Does the auditee qualify as a low-risk auditee?		Yes	X	No

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

2022-001 CONTRACT PERFORMANCE AND PAYMENT BONDS

Criteria – Minnesota Statutes § 574.26 requires that when contracting for construction services with a value exceeding $175,000, the City of Chaska, Minnesota (the City) is required to obtain performance and payment bonds from the contractor.

Condition – This requirement was not met for one such contract awarded during the year.

Questioned Costs – Not applicable.

Context – One of three bids tested was not in compliance.

Repeat Finding – This is a current year finding.

Cause – This was an oversight by city personnel.

Effect – The City's interests in this contract were not protected by performance or payment bonds.

Recommendation – We recommend that the City obtain the required performance and payment bonds for all future contracts for construction services exceeding $175,000.

View of Responsible Official and Planned Corrective Actions – The City agrees with the finding. The City will review its procedures relating to contract performance and payment bonds to ensure compliance in the future. The City has separately issued a Corrective Action Plan related to this finding.

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Management Report

for

City of Chaska, Minnesota

December 31, 2022

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To the City Council and Management
City of Chaska, Minnesota

We have prepared this management report in conjunction with our audit of the City of Chaska, Minnesota's (the City) financial statements for the year ended December 31, 2022. We have organized this report into the following sections:

- Audit Summary
- Governmental Funds Overview
- Enterprise Funds Overview
- Government-Wide Financial Statements
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the City, management, and those who have responsibility for oversight of the financial reporting process comments resulting from our audit process and information relevant to city finances in Minnesota. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
June 22, 2023

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AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the City Council, administration, or those charged with governance of the City.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS (CFR) PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

AUDIT OPINION AND FINDINGS

Based on our audit of the City's financial statements for the year ended December 31, 2022:

- We have issued an unmodified opinion on the City's basic financial statements. Our report included a paragraph emphasizing the City's implementation of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the year. Our opinion was not modified with respect to this matter.

- We reported no deficiencies in the City's internal control over financial reporting that we considered to be material weaknesses.

- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards.*

- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.

- The results of our tests indicate that the City has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

- We reported no deficiencies in the City's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

- We reported one finding based on our testing of the City's compliance with Minnesota laws and regulations. We noted for one contract awarded during the year, the City did not obtain performance and payment bonds from the contractor as required by Minnesota Statutes § 574.26.

OTHER OBSERVATIONS AND RECOMMENDATIONS

Deposit Sweep Account

Minnesota Statutes § 118A.03 requires banks holding local government entity deposits to protect the deposits from custodial credit risk (the risk of loss in the event of a bank failure) by providing adequate insurance, bond, or pledged collateral to cover amounts "on deposit at the close of the financial institution's banking day." Some banks utilize arrangements under which governmental entities' deposit balances in excess of Federal Deposit Insurance Corporation limits are swept out of their depository accounts daily into other investments or to depository accounts at other banks.

An issue has arisen with some sweep account arrangements, caused by a lag between the timing of when the primary bank's records show the funds being swept out of its account and when the receiving bank's records acknowledge receipt of the funds. If the receiving bank's records do not show the transferred funds arriving the same business day as the primary bank shows them being swept out, the funds in transit would legally still be considered in the custody of the primary depository at the end of the banking day. This would potentially subject any excess deposits to custodial credit risk and not complying with statutory requirements. The Minnesota Office of the State Auditor (OSA) has added audit requirements to test such sweep arrangements in their *Legal Compliance Audit Guide*. In addition, recent bank failures have placed additional emphasis on the importance of protecting local government deposits from custodial credit risk. We recommend the City review the terms of any sweep arrangement it has in place or is considering and verify that the financial institutions on both sides of the sweep transaction are recognizing the transfer of funds the same banking day.

Credit Card Transactions

Minnesota cities have the authority to make purchases using credit cards issued on behalf of their city. Credit card purchases are becoming more commonplace, especially with the proliferation of e-commerce, and have consequently been garnering increased scrutiny from oversight agencies. The statutes authorizing credit card use by cities restrict their use to purchases made on behalf of a city, do not permit personal use of the credit card by the card user, and specify they should only be used by employees authorized to make purchases. Employees are personally liable for unauthorized credit card purchases.

Purchases made with credit cards must comply with other applicable state laws, including the requirement that all claims presented for payment must be in writing and itemized. In its Statement of Position (SOP) on credit card use, the OSA has clarified that the statement from the credit card company lacks sufficient detail to comply with this requirement and, therefore, "public entities using credit cards must retain the invoices and receipts needed to support the items charged in the bill from the credit card company." The SOP also states that the individual vendors providing the goods or services should be listed on the claims list provided to a city council for review and approval, rather than the credit card company.

While the authorized use of a credit card to make small purchases offers advantages, such as convenience and expedited purchasing, the ability of the credit card users to make a city liable for purchases that are improper or not in compliance with statutory requirements is an added risk related to such transactions. The OSA recommends that a robust credit card policy be established by public entities allowing credit card purchases, which clearly delineates the requirements for use, supporting documentation required, and the review and approval process for credit card purchases. The OSA also recommends that cities obtain signed written acknowledgement of the policy from all authorized card users.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2022. However, the City implemented the following governmental accounting standard during the fiscal year:

- As described in Note 1 of the notes to basic financial statements, the City implemented GASB Statement No. 87, *Leases*, during fiscal year ended December 31, 2022. This standard changed the way lease transactions are reported by the City, but did not result in a restatement of net position in the current year.

We noted no transactions entered into by the City 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 AND MANAGEMENT JUDGMENTS

Accounting estimates are an integral part of the basic 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 were as follows:

- **Depreciation** – Management's estimates of depreciation expense are based on the estimated useful lives of the assets.

- **Other Post-Employment Benefits (OPEB) and Pension Liabilities** – The City has recorded liabilities and activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies described in GASB Statement Nos. 68 and 75. The actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

- **Compensated Absences** – Management's estimate is based on current rates of pay, vacation and sick leave balances, and the likelihood that unused sick leave will be paid out at termination.

We evaluated the key factors and assumptions used by management to develop these accounting estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

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

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated June 22, 2023.

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 City'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 City'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 management's discussion and analysis (MD&A) and the pension and OPEB-related required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

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

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GOVERNMENTAL FUNDS OVERVIEW

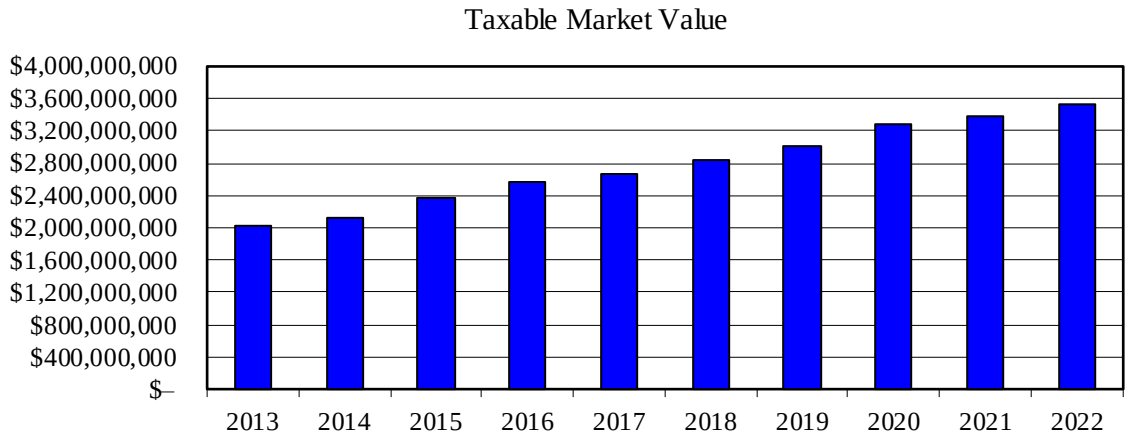
This section of the report provides you with an overview of the financial trends and activities of the City's governmental funds, which includes the General, special revenue, debt service, and capital project funds. These funds are used to account for the basic services the City provides to all of its citizens, which are financed primarily with property taxes. The governmental fund information in the City's financial statements focuses on budgetary compliance and the sufficiency of each governmental fund's current assets to finance its current liabilities.

PROPERTY TAXES

Minnesota cities rely heavily on local property tax levies to support their governmental fund activities. For the 2021 fiscal year, local ad valorem property tax levies provided 44.0 percent of the total governmental fund revenues for cities over 2,500 in population, and 35.5 percent for cities under 2,500 in population. Total property taxes levied by all Minnesota cities for taxes payable in 2022 increased 5.9 percent compared to the prior year, and 4.2 percent for taxes payable in 2023.

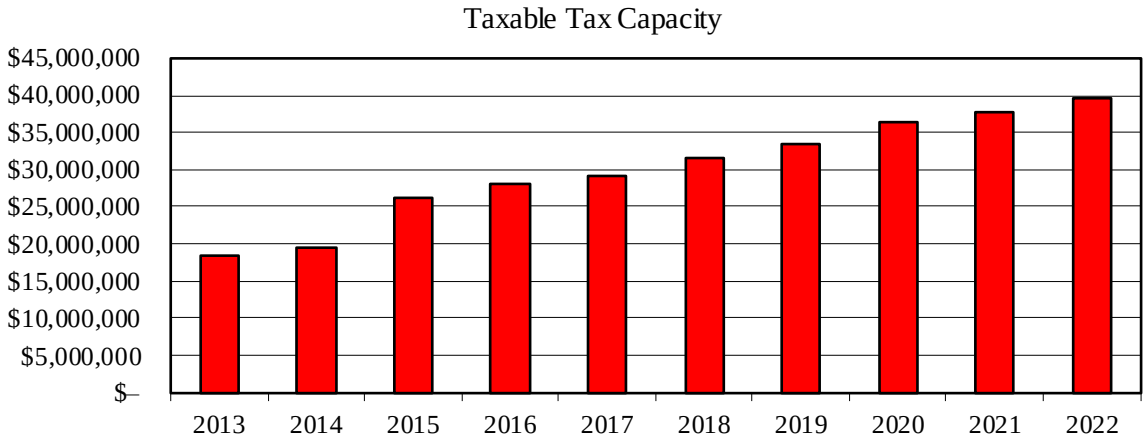
The total tax capacity value of property in Minnesota cities increased about 5.6 percent for the 2022 levy year. The tax capacity values used for levying property taxes are based on the assessed market values for the previous fiscal year (e.g., tax capacity values for taxes levied in 2022 were based on assessed market values as of January 1, 2021), so the trend of change in these tax capacity values lags somewhat behind the housing market and economy in general.

The City's taxable market value increased 2.7 percent for taxes payable in 2021 and 5.0 percent for taxes payable in 2022. The following graph shows the City's changes in taxable market value over the past 10 years:



Tax capacity is considered the actual base available for taxation. It is calculated by applying the state's property classification system to each property's market value. Each property classification, such as commercial or residential, has a different calculation and uses different rates. Consequently, a city's total tax capacity will change at a different rate than its total market value, as tax capacity is affected by the proportion of its tax base that is in each property classification from year-to-year, as well as legislative changes to tax rates. The City's tax capacity increased 3.0 percent and 5.6 percent for taxes payable in 2021 and 2022, respectively. The City had a large tax increment financing district that was decertified at the end of 2014, contributing to the significant increase in the 2015 adjusted tax capacity presented in the graph below.

The following graph shows the City's change in tax capacities over the past 10 years:



The following table presents the average tax rates applied to city residents for each of the last three levy years:

Rates Expressed as a Percentage of Net Tax Capacity

	City of Chaska		
	2020	2021	2022
Average tax rate			
City	28.4	30.1	31.6
County	35.2	34.6	34.2
School	33.0	32.3	31.2
Special taxing	5.3	5.4	5.2
Total	101.9	102.4	102.2

The total average tax rate was consistent with the prior year. The city rate increased which was offset by decreases in the other taxing authority rates.

GOVERNMENTAL FUND BALANCES

The following table summarizes the changes in the fund balances of the City's governmental funds during the years ended December 31, 2022 and 2021 presented both by fund balance classification and by fund:

Governmental Funds Change in Fund Balance

	Fund Balance as of December 31, 2022	Fund Balance as of December 31, 2021	Change
Fund balances of governmental funds			
Total by classification			
Nonspendable	$ 142,052	$ 54,866	$ 87,186
Restricted	17,462,282	12,986,899	4,475,383
Committed	2,900,707	4,693,926	(1,793,219)
Assigned	15,805,059	10,486,520	5,318,539
Unassigned	(12,290,949)	(6,690,355)	(5,600,594)
Total governmental funds	$ 24,019,151	$ 21,531,856	$ 2,487,295
Total by fund			
General	$ 3,653,255	$ 3,030,924	$ 622,331
Public Improvement Projects	(3,633,106)	(3,790,960)	157,854
Nonmajor funds			
Special Revenue	(469,127)	(551,059)	81,932
Debt Service	10,452,106	10,480,594	(28,488)
Capital Project	14,016,023	12,362,357	1,653,666
Total governmental funds	$ 24,019,151	$ 21,531,856	$ 2,487,295

In total, the fund balances of the City's governmental funds increased by $2,487,295 during the year ended December 31, 2022.

Restricted fund balances increased $4,475,383, mainly due to unspent bond proceeds at year end that will be spent in future years on street projects. Assigned fund balances increased $5,318,539, mainly in the Nonmajor Capital Project Funds, due to resources assigned for future capital improvements.

These increases were offset by decreases in unassigned and committed fund balances. Unassigned fund balances decreased $5,600,594 from the previous year. The majority of this decrease was in unassigned fund balance in the Public Improvement Projects and Nonmajor Capital Project Funds, due to capital outlay and other project costs that had not received funding sources as of year-end. This decrease was offset by the improved fund balance in the General Fund.

Committed fund balances decreased $1,793,219 during the year, mainly in the Nonmajor Capital Project Funds, due to capital outlay and other project costs that had not received funding sources as of year-end.

GOVERNMENTAL FUNDS REVENUE AND EXPENDITURES

The following table presents the per capita revenue of the City's governmental funds for the past three years, along with state-wide averages.

We have included the most recent comparative state-wide averages available from the OSA to provide a benchmark for interpreting the City's data. The amounts received from the typical major sources of governmental fund revenue will naturally vary between cities based on factors such as a city's stage of development, location, size and density of its population, property values, services it provides, and other attributes. It will also differ from year-to-year, due to the effect of inflation and changes in its operation. Also, certain data in these tables may be classified differently than how they appear in the City's financial statements in order to be more comparable to the state-wide information, particularly in separating capital expenditures from current expenditures.

We have designed this section of our management report using per capita data in order to better identify unique or unusual trends and activities of the City. We intend for this type of comparative and trend information to complement, rather than duplicate, information in the MD&A. An inherent difficulty in presenting per capita information is the accuracy of the population count, which for most years is based on estimates.

Governmental Funds Revenue per Capita
With State-Wide Averages by Population Class

	State-Wide		City of Chaska		
Year	December 31, 2021		2020	2021	2022
Population	10,000–20,000	20,000–100,000	27,810	27,931	27,931
Property taxes	$ 529	$ 557	$ 379	$ 405	$ 456
Tax increments	36	49	43	47	47
Franchise and other taxes	66	53	27	28	28
Special assessments	41	56	71	147	73
Licenses and permits	46	53	34	66	82
Intergovernmental revenues	293	202	369	186	337
Charges for services	111	110	259	307	516
Other	39	26	31	27	40
Total revenue	$ 1,161	$ 1,106	$ 1,213	$ 1,213	$ 1,579

The 2022 population is not available at this time. The population used in the table above and on the next page is from 2021.

The City received $44,071,641 of total revenue in its governmental funds in 2022, which was an increase of $10,248,107 (30.3 percent) from the prior year. The City has historically generated a significantly smaller portion of its governmental funds revenue from property taxes than the average Minnesota city, mainly due to the annual transfer from the City's Electric Fund.

On a per capita basis, the $1,579 of 2022 revenue represents an increase of $366 from the previous year. Charges for services increased $209 per capita, due to increased utility connection fees and area charges in utility trunk funds resulting from development within the City. Intergovernmental revenues increased $151 per capita, due to state and federal funding received for city street and utility projects.

The expenditures of governmental funds will also vary from state-wide averages and from year-to-year, based on the City's circumstances. Expenditures are classified into three types as follows:

- **Current** – These are typically the general operating type expenditures occurring on an annual basis, and are primarily funded by general sources, such as taxes and intergovernmental revenues.

- **Capital Outlay and Construction** – These expenditures do not occur on a consistent basis, more typically fluctuating significantly from year-to-year. Many of these expenditures are project-oriented, and are often funded by specific sources that have benefited from the expenditure, such as special assessment improvement projects.

- **Debt Service** – Although the expenditures for debt service may be relatively consistent over the term of the respective debt, the funding source is the important factor. Some debt may be repaid through specific sources, such as special assessments or redevelopment funding, while other debt may be repaid with general property taxes.

The City's expenditures per capita of its governmental funds for the past three years, together with comparative state-wide averages, are presented in the following table:

Governmental Funds Expenditures per Capita
With State-Wide Averages by Population Class

	State-Wide		City of Chaska		
Year	December 31, 2021		2020	2021	2022
Population	10,000–20,000	20,000–100,000	27,810	27,931	27,931
Current					
General government	$ 131	$ 116	$ 214	$ 217	$ 255
Public safety	296	327	295	299	331
Public works	124	112	223	322	258
Parks and recreation	124	107	34	46	116
All other	79	77	48	43	67
Total current	754	739	814	927	1,027
Capital outlay and construction	407	317	458	311	563
Debt service					
Principal	161	110	223	300	134
Interest and fiscal	41	34	83	78	72
Total debt service	202	144	306	378	206
Total expenditures	$ 1,363	$ 1,200	$ 1,578	$ 1,616	$ 1,796

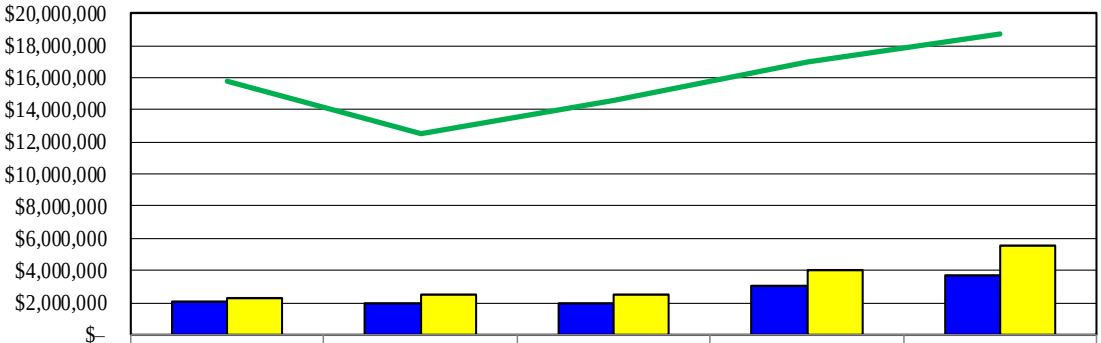
Total expenditures in the City's governmental funds for 2022 were $50,170,883, an increase of $5,038,879 (11.2 percent) from the prior year.

Current operating costs were $100 per capita higher than last year. This increase was mainly in general government (up $38 per capita) and public safety (up $32 per capita), mainly due to increased personnel costs. The increase in parks and recreation (up $70 per capita) and decrease in public works (down $64 per capita) is due to the reclassification of park maintenance expenditures from public works to parks and recreation. Parks and recreation programming that was previously reported in the Chaska Community Center Fund has also been reclassified and reported in the General Fund starting in 2022. Capital outlay expenditures were $252 per capita higher than last year, due to an increase in street reconstruction activity. Finally, scheduled debt service expenditures decreased $172 per capita, due to the payoff of the temporary bonds in the prior year.

GENERAL FUND

The City's General Fund accounts for the financial activity of the basic services provided to the community. The primary services included within this fund are the administration of the municipal operation, police and fire protection, building inspection, streets and highway maintenance, and parks and recreation. The graph below illustrates the change in the General Fund financial position over the last five years. We have also included a line representing annual revenues to reflect the change in the size of the General Fund operation over the same period.

General Fund Financial Position
Year Ended December 31,



	2018	2019	2020	2021	2022
Fund Balance	$2,039,203	$1,910,861	$1,932,463	$3,030,924	$3,653,255
Cash Balance (Net)	$2,236,237	$2,490,895	$2,465,984	$4,063,509	$5,540,808
Revenue	$15,784,408	$12,565,423	$14,547,916	$16,948,557	$18,781,511

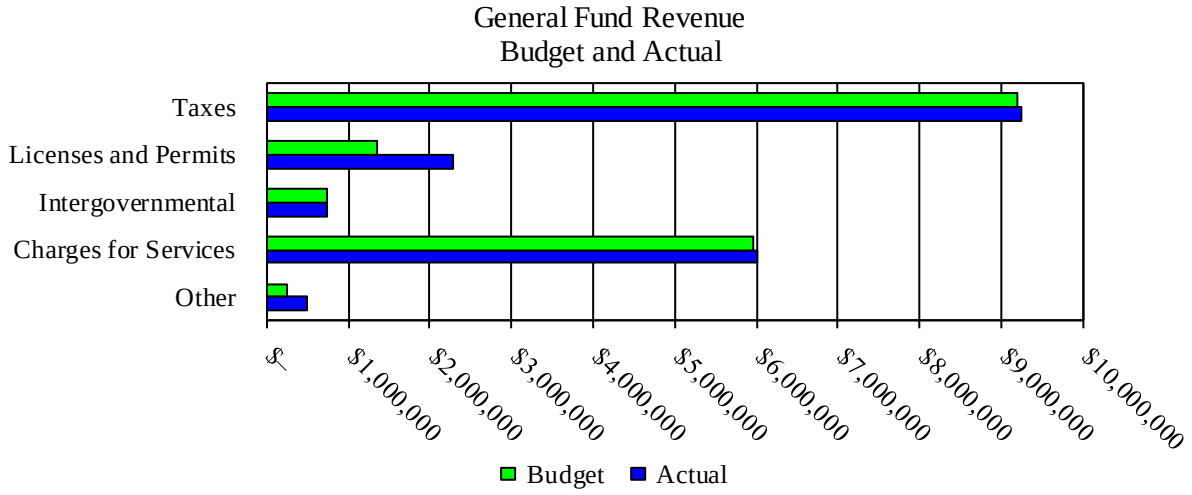
Revenue in the graph above declined in 2019, due to the elimination of the electric contribution paid to the General Fund. Starting in 2019, the Electric Fund began making an annual transfer to the General Fund.

The City's General Fund cash and investments balance (net of borrowing) at December 31, 2022 was $5,540,808, an increase of $1,477,299 from the previous year. Total fund balance at December 31, 2022 was $3,653,255, which represents an increase of $622,331 from the prior year, as compared to a balanced budget. Of this balance, $977,890 has been committed for compensated absences, $300,000 committed for stabilization arrangements, and $474,561 assigned for compensated absences, leaving $1,781,459 of unassigned fund balance.

As the graph illustrates, the City has generally been able to maintain healthy cash and fund balance levels as the volume of financial activity has grown. This is an important factor because a government, like any organization, requires a certain amount of equity to operate. A healthy financial position allows the City to avoid volatility in tax rates; helps minimize the impact of state funding changes; allows for the adequate and consistent funding of services, repairs, and unexpected costs; and is a factor in determining the City's bond rating and resulting interest costs. Maintaining an adequate fund balance has become increasingly important given the fluctuations in state funding for cities in recent years.

Total fund balance at December 31, 2022 represents approximately 16.4 percent of the City's annual General Fund expenditures based on 2022 expenditure levels, compared to 15.5 percent at the previous year-end.

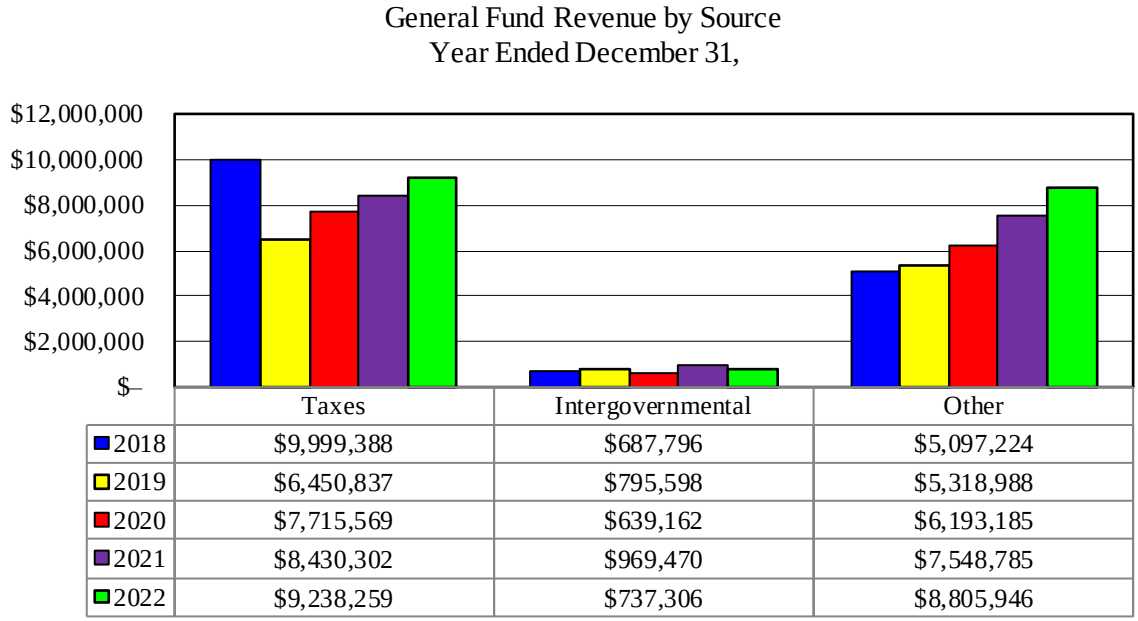
The following graph reflects the City's General Fund revenue sources for 2022 compared to budget:



Total General Fund revenues for 2022 were $18,781,511, which was $1,293,722 (7.4 percent) over the final budget.

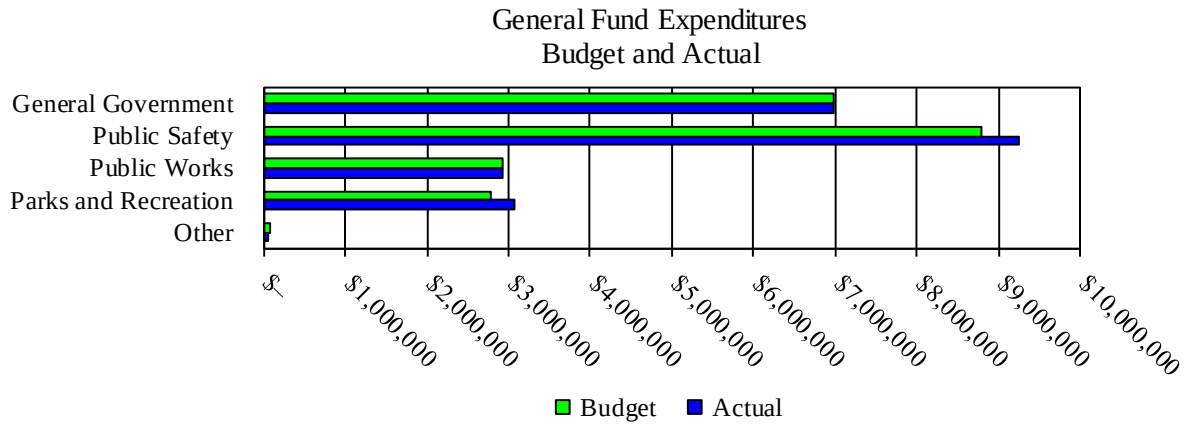
Licenses and permits revenue was over budget by $936,986, mainly due to higher than anticipated building activity. Other revenue was over budget by $259,294, mainly due to developer reimbursements received.

The following graph presents the City's General Fund revenue by source for the last five years:



General Fund revenue for 2022 was $1,832,954 (10.8 percent) more than the previous year. Revenue from other sources increased $1,257,161, mainly due to an increase in building activity in the current year and an increase in developer reimbursements. Tax revenues increased $807,957, mainly due to the increased tax levy.

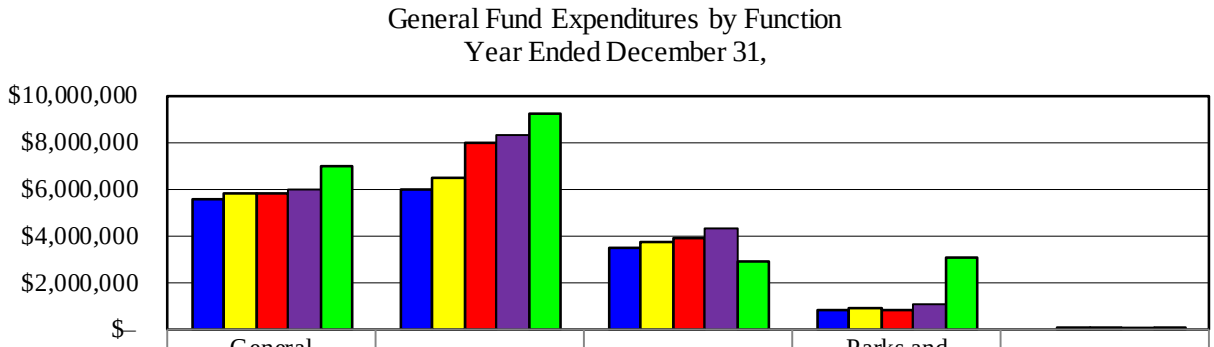
The following graph illustrates the components of General Fund spending for 2022 compared to budget:



Total General Fund expenditures for 2022 were $22,282,981, which was $721,192 (3.3 percent) higher than the final budget.

Public safety expenditures were $461,706 over budget, mainly due to increased police department staffing and higher fuel and vehicle repair costs. Salaries and benefits for building inspections were also more than anticipated, due to additional staff needed resulting from the increased volume of building permits. Parks and recreation expenditures were $288,340 over budget, mainly due to park maintenance salaries and benefits, fuel and utility costs, and repairs and equipment maintenance.

The following graph illustrates trends in General Fund expenditures by function over the past five years:



	General Government	Public Safety	Public Works	Parks and Recreation	Other
2018	$5,536,453	$5,989,659	$3,506,060	$797,197	$–
2019	$5,847,504	$6,459,160	$3,724,981	$950,489	$2,219
2020	$5,782,281	$8,003,451	$3,892,910	$845,739	$3,419
2021	$6,008,264	$8,278,764	$4,280,942	$1,039,661	$3,419
2022	$6,978,926	$9,245,521	$2,932,122	$3,073,035	$53,377

General Fund expenditures for 2022 were $2,671,931 (13.6 percent) higher than the prior year. The largest increase was in parks and recreation expenditures (up $2,033,374). The increase was mainly due to reclassifying park maintenance expenditures into the parks and recreation function. These expenditures had been reported in the public works function in previous years. Parks and recreation programming that was previously reported in the Chaska Community Center Fund has also been reclassified and reported in the General Fund starting in 2022. General government and public safety expenditures increased, mainly due to higher personnel costs and a new vehicle leasing program in the police department.

ENTERPRISE FUNDS OVERVIEW

The City maintains several enterprise funds to account for services the City provides that are financed primarily through fees charged to those utilizing the service. This section of the report provides you with an overview of the financial trends and activities of the City's enterprise funds.

The enterprise funds comprise a considerable portion of the City's activities. These funds help to defray overhead and administrative costs and provide additional support to general government operations by way of annual transfers. Over the years we have emphasized to our city clients the importance of these utility operations being self-sustaining, preventing additional burdens on general governmental funds. This would include the accumulation of resources for future capital improvements and to provide a cushion in the event of a negative trend in operations.

ENTERPRISE FUNDS FINANCIAL POSITION

The following table summarizes the changes in the financial position of the City's enterprise funds during the years ended December 31, 2022 and 2021, presented both by classification and by fund:

Enterprise Funds Change in Financial Position

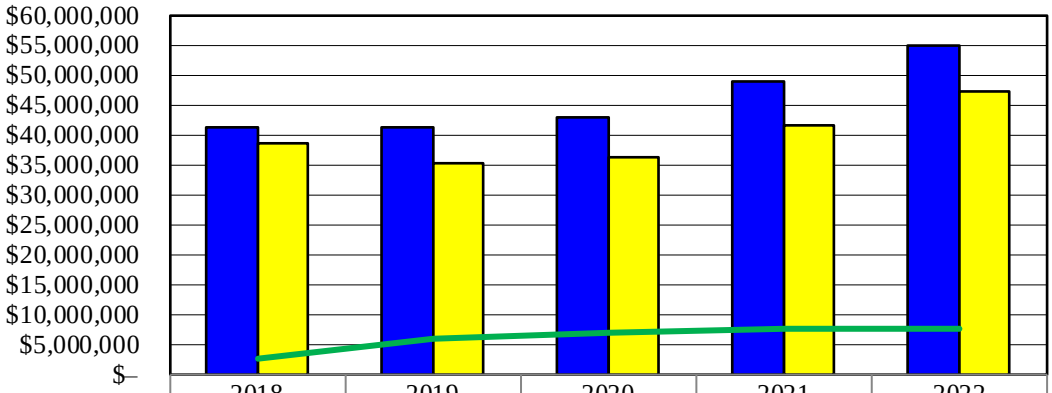
	Net Position as of December 31, 2022	Net Position as of December 31, 2021	Change
Net position of enterprise funds			
Total by classification			
Net investment in capital assets	$ 47,152,434	$ 40,160,983	$ 6,991,451
Restricted	15,356,458	16,714,615	(1,358,157)
Unrestricted	(2,759,817)	(4,241,832)	1,482,015
Total enterprise funds	$ 59,749,075	$ 52,633,766	$ 7,115,309
Total by fund			
Electric	$ 36,681,502	$ 35,231,582	$ 1,449,920
Water	8,718,842	6,689,266	2,029,576
Community Center	(3,792,029)	(2,145,669)	(1,646,360)
Turbine Generator	4,728,836	4,126,915	601,921
Chaska Curling Center	226,417	(320,686)	547,103
Nonmajor enterprise	13,185,507	9,052,358	4,133,149
Total enterprise funds	$ 59,749,075	$ 52,633,766	$ 7,115,309

In total, the net position of the City's enterprise funds increased by $7,115,309 during the year ended December 31, 2022. The increase in net investment in capital assets in the current year was primarily due to capital infrastructure contributions from governmental activities and developers. Unrestricted net position increased, primarily due to positive operating results in the enterprise funds.

ELECTRIC FUND

The following graph presents selected data for the City's Electric Fund for the last five years:

Electric Fund
Year Ended December 31,



	2018	2019	2020	2021	2022
Oper Rev	$41,193,202	$41,203,336	$43,028,104	$49,019,072	$55,020,552
Oper Exp	$38,544,343	$35,238,718	$36,190,101	$41,525,135	$47,332,065
Oper Inc (Loss)	$2,648,859	$5,964,618	$6,838,003	$7,493,937	$7,688,487

The Electric Fund ended 2022 with a total net position of $36,681,502, an increase of $1,449,920 from the prior year. The Electric Fund's net investment in capital assets was $16,211,012 at year-end. An additional $10,859,255 of net position was restricted for debt service at year-end, leaving $9,611,235 of unrestricted net position.

Operating revenue in the Electric Fund increased from the prior year, up $6,001,480 (12.2 percent). Revenues were higher due to increases in both usage and rates in the current year.

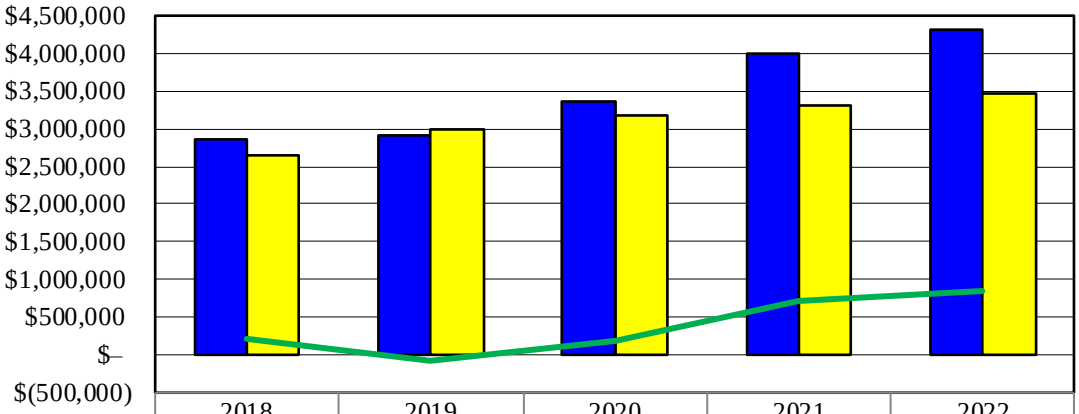
Operating expenses were $5,806,930 (14.0 percent) higher than last year. Costs were higher mainly in the production expense area, which increased $4,765,622.

During the current year, this utility operation also made transfers to other funds totaling $6,513,210. Of this amount, $4,279,210 was the transfer to the General Fund.

WATER FUND

The following graph presents selected data for the City's Water Fund for the last five years:

Water Fund
Year Ended December 31,



	2018	2019	2020	2021	2022
Oper Rev	$2,861,416	$2,921,859	$3,372,280	$4,004,847	$4,319,046
Oper Exp	$2,652,288	$3,001,421	$3,188,013	$3,308,521	$3,466,884
Oper Inc (Loss)	$209,128	$(79,562)	$184,267	$696,326	$852,162

The Water Fund ended 2022 with a total net position of $8,718,842, an increase of $2,029,576 from the prior year. The Water Fund's net investment in capital assets was $6,421,740 at year-end, leaving $2,297,102 of unrestricted net position.

Operating revenue in the Water Fund increased $314,199 (7.9 percent) from the prior year. Revenue increased due to an increase in the water rates in 2022.

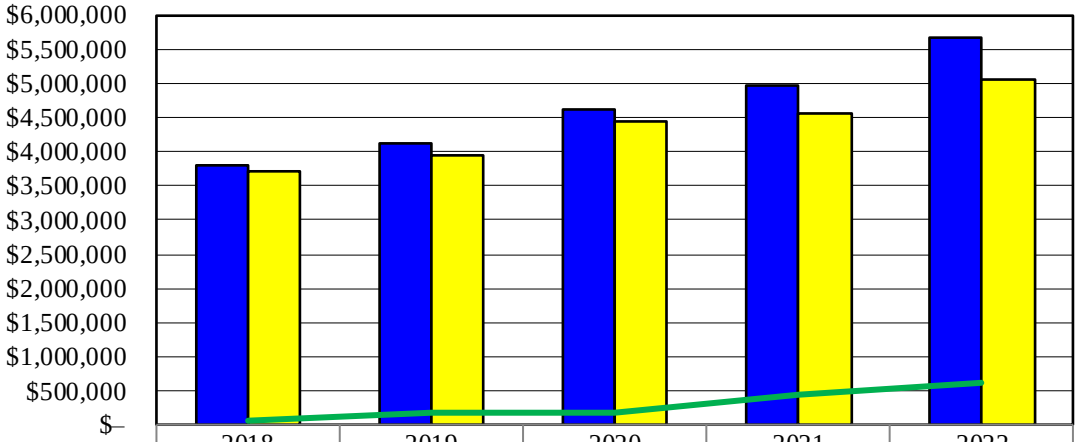
Water Fund operating expenses for 2022 were $158,363 (4.8 percent) higher than the previous year, mainly due to increased production costs.

During the current year, this utility operation recognized significant capital contributions from governmental activities and developers.

SEWER FUND

The following graph presents selected data for the City's Sewer Fund for the last five years:

Sewer Fund
Year Ended December 31,



	2018	2019	2020	2021	2022
Oper Rev	$3,789,275	$4,136,124	$4,612,317	$4,986,322	$5,666,239
Oper Exp	$3,722,849	$3,963,363	$4,435,033	$4,562,168	$5,047,758
Oper Inc (Loss)	$66,426	$172,761	$177,284	$424,154	$618,481

The Sewer Fund ended 2022 with a total net position of $3,673,888, an improvement of $1,888,164 from the prior year. The Sewer Fund's net investment in capital assets was $4,515,818 at year-end, leaving a deficit of $841,930 in unrestricted net position.

Operating revenue in the Sewer Fund increased $679,917 (13.6 percent) from the prior year, mainly due to an increase in the sewer rates in 2022.

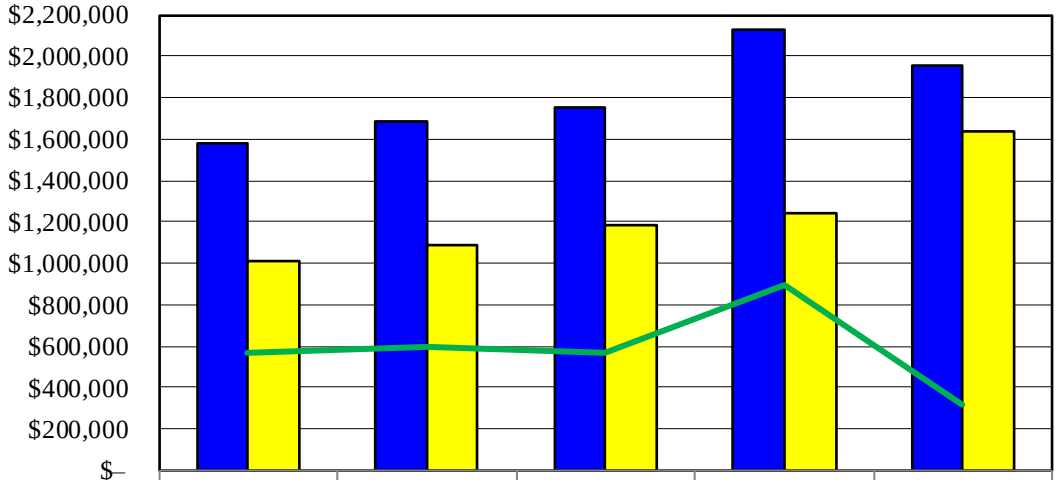
Sewer Fund operating expenses for 2022 increased $485,590 (10.6 percent) from the prior year, mainly due to an increase in fees paid to Metropolitan Council Environmental Services.

During the current year, this utility operation recognized significant capital contributions from governmental activities and developers.

STORM WATER FUND

The following graph presents selected data for the City's Storm Water Fund for the last five years:

Storm Water Fund
Year Ended December 31,



	2018	2019	2020	2021	2022
Oper Rev	$1,581,812	$1,688,118	$1,756,180	$2,131,730	$1,954,589
Oper Exp	$1,014,239	$1,086,865	$1,185,415	$1,238,342	$1,638,116
Oper Inc (Loss)	$567,573	$601,253	$570,765	$893,388	$316,473

The Storm Water Fund ended 2022 with a total net position of $8,481,473, an increase of $2,116,335 from the prior year. The Storm Water Fund's net investment in capital assets was $6,992,884 at year-end, leaving $1,488,589 in unrestricted net position.

Operating revenue in the Storm Water Fund decreased $177,141 (8.3 percent) from the prior year, which is representative of a change in billing for this utility fund in the prior year resulting in an additional two months of revenue in the prior year.

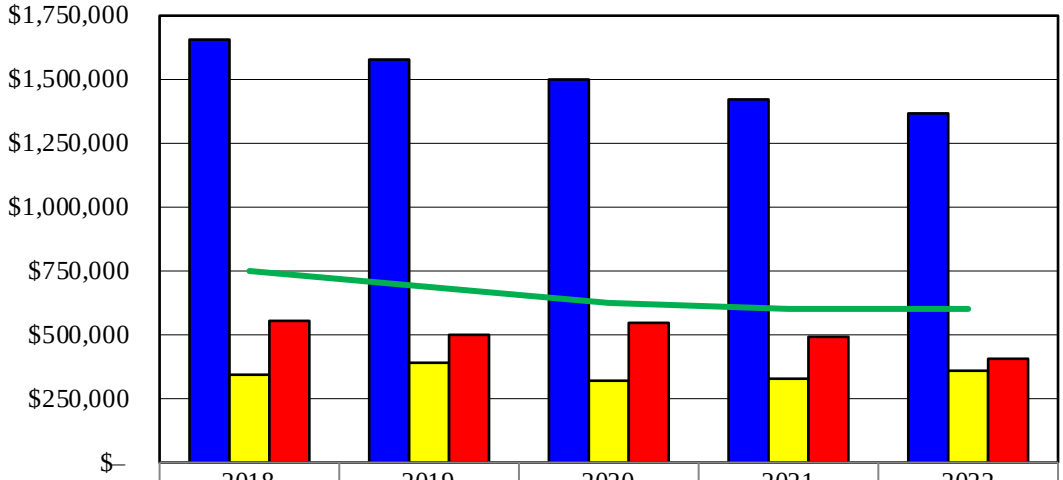
Storm Water Fund operating expenses for 2022 increased $399,774 (32.3 percent) from the prior year, mainly due to increased distribution/collection costs and administrative fees paid to the General Fund for services provided.

During the current year, this utility operation recognized significant capital contributions from governmental activities and developers.

TURBINE GENERATOR FUND

The following graph presents selected data for the Turbine Generator Fund for the last five years:

Turbine Generator Fund
Year Ended December 31,



	2018	2019	2020	2021	2022
Oper Rev	$1,650,846	$1,576,477	$1,495,484	$1,422,057	$1,366,151
Oper Exp	$342,286	$389,787	$320,756	$328,146	$358,233
Net Nonoper Exp	$556,923	$500,608	$549,268	$492,705	$405,997
Inc Before Trans	$751,637	$686,082	$625,460	$601,206	$601,921

The Turbine Generator Fund ended 2022 with a total net position of $4,728,836, an increase of $601,921 from the prior year. The Turbine Generator Fund's net investment in capital assets was $489,899. An additional $2,881,996 of net position was restricted for debt service at year-end, leaving $1,356,941 in unrestricted net position.

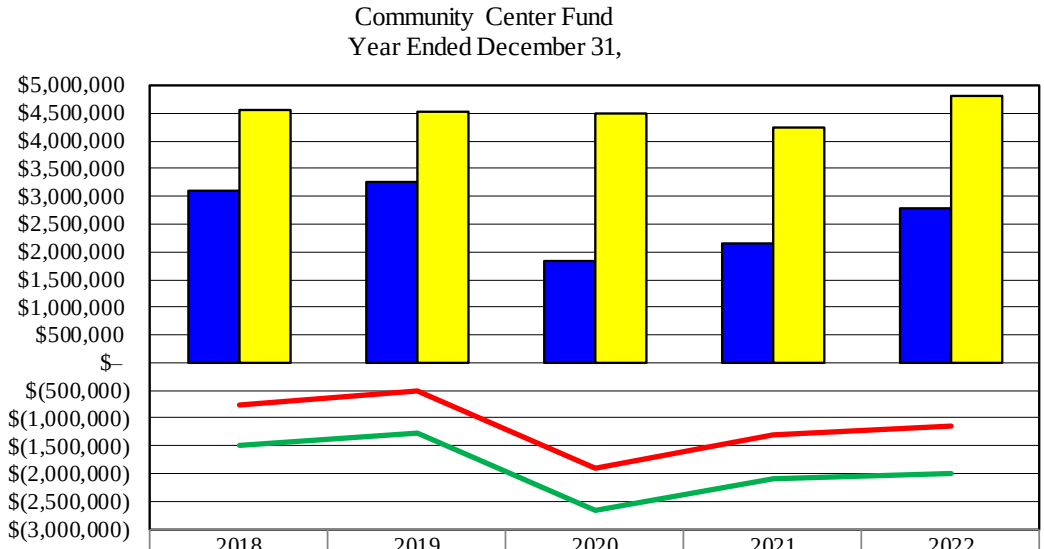
The City's Turbine Generator Fund is used to account for the City's agreement with the Minnesota Municipal Power Agency (MMPA) for the exclusive rights to the power generated by the turbine generator built by the City. The Turbine Generator Fund receives payments from the MMPA agreement sufficient to pay off the debt service on the turbine generator.

Operating revenues have been slowly decreasing over the five-year period shown above, dropping $55,906 (3.9 percent) in 2022. This is due to a decrease in payments from the MMPA as debt service interest has decreased.

Operating expenses in the Turbine Generator Fund increased $30,087 (9.2 percent) from the prior year, mainly due to increased depreciation and amortization.

COMMUNITY CENTER FUND

The following graph presents selected data for the City's Community Center Fund for the last five years:



	2018	2019	2020	2021	2022
Oper Rev	$3,085,972	$3,264,746	$1,830,242	$2,163,808	$2,791,020
Oper Exp	$4,564,095	$4,534,912	$4,503,721	$4,244,950	$4,798,454
Oper Inc (Loss)	$(1,478,123)	$(1,270,166)	$(2,673,479)	$(2,081,142)	$(2,007,434)
Inc (Loss) Exc Depr/Amt	$(748,785)	$(521,660)	$(1,907,464)	$(1,292,074)	$(1,142,393)

The Community Center Fund net position decreased $1,646,360 during 2022, going from a net position deficit of $2,145,669 on January 1 to a net position deficit of $3,792,029 on December 31. The Community Center Fund's net investment in capital assets was $6,306,148 at year-end. An additional $233,308 of net position was restricted for debt service at year-end, leaving a deficit of $10,331,485 in unrestricted net position.

Operating revenue in the Community Center Fund increased $627,212 (29.0 percent) from the prior year, due to increased memberships and rentals returning to pre-COVID levels.

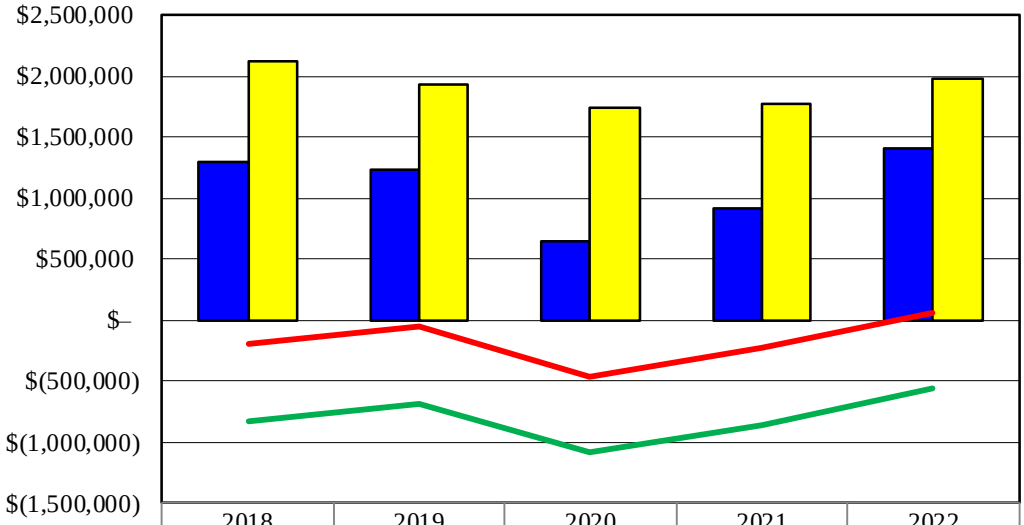
Community Center Fund operating expenses increased $553,504 (13.0 percent) from the prior year, mainly due to increased administrative fees in the current year.

The annual operating income (loss), excluding depreciation and amortization, is provided above, as rental rates set for this fund through the City's budgetary process are not intended to recover the full cost of depreciation and amortization. As seen in the graph above, this fund has generated operating losses, excluding depreciation and amortization, each of the last five years.

CHASKA CURLING CENTER FUND

The following graph presents selected data for the City's Curling Center Fund for the last five years:

Chaska Curling Center Fund
Year Ended December 31,



	2018	2019	2020	2021	2022
Oper Rev	$1,299,997	$1,240,291	$641,658	$915,179	$1,403,440
Oper Exp	$2,125,814	$1,924,197	$1,733,942	$1,778,764	$1,971,787
Oper Inc (Loss)	$(825,817)	$(683,906)	$(1,092,284)	$(863,585)	$(568,347)
Inc (Loss) Exc Depr/Amt	$(197,230)	$(55,318)	$(463,696)	$(234,998)	$60,601

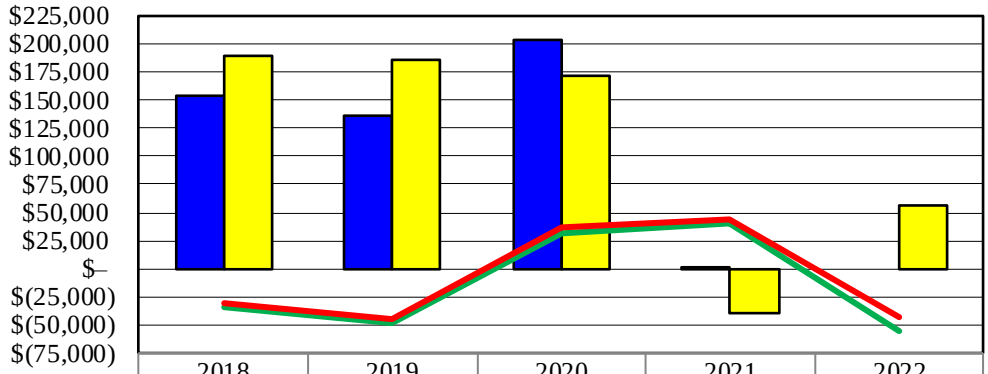
The Chaska Curling Center Fund ended 2022 with a total net position of $226,417, an improvement of $547,103 from the prior year. The Chaska Curling Center Fund's net investment in capital assets was $4,726,619 at year-end. An additional $1,381,899 of net position was restricted for debt service at year-end, leaving a deficit of $5,882,101 in unrestricted net position.

Operating revenue and expenses in the Chaska Curling Center Fund increased $488,261 (53.4 percent) and $193,023 (10.9 percent), respectively, from the prior year. Revenues increased with increased fees from curling leagues and increased event rentals. The increase in expense was due to increased administrative fees in the current year.

GOLF COURSE FUNDS

The following graphs present selected data for the City's two golf course funds for the last five years:

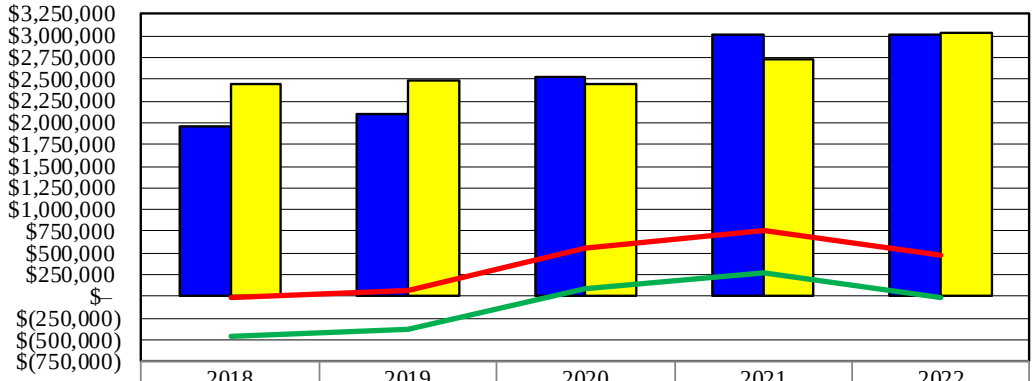
The Loop at Chaska Fund
Year Ended December 31,



	2018	2019	2020	2021	2022
Oper Rev	$154,621	$136,903	$204,789	$59	$–
Oper Exp	$189,531	$186,236	$172,675	$(39,916)	$55,761
Oper Inc (Loss)	$(34,910)	$(49,333)	$32,114	$39,975	$(55,761)
Inc (Loss) Exc Depr/Amt	$(30,970)	$(45,394)	$36,053	$43,915	$(42,940)

The Loop at Chaska Fund ended 2022 with a total net position of $226,444, an improvement of $159,421 from the prior year. The unrestricted portion of net position was a deficit of $18,940 at year-end. Activity was minimal in the current year as The Loop at Chaska was closed for renovation.

Chaska Town Course Golf Fund
Year Ended December 31,



	2018	2019	2020	2021	2022
Oper Rev	$1,966,812	$2,105,154	$2,536,210	$3,006,247	$3,016,808
Oper Exp	$2,437,712	$2,477,593	$2,455,268	$2,736,282	$3,032,510
Oper Inc (Loss)	$(470,900)	$(372,439)	$80,942	$269,965	$(15,702)
Inc (Loss) Exc Depr/Amt	$(17,537)	$76,826	$549,978	$757,109	$469,257

The Chaska Town Course Golf Fund ended 2022 with a total net position of $803,702, a decrease of $30,771 from the prior year. The unrestricted portion of net position was a deficit of $439,228 at year-end. The Chaska Town Course Golf Fund's operating revenues increased $10,561 (0.4 percent) for 2022, due to more rounds of golf being played. Operating expenses increased $296,228 (10.8 percent) from the prior year.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

In addition to fund-based information, the current reporting model for governmental entities also requires the inclusion of two government-wide financial statements designed to present a clear picture of the City as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering services, including capital assets and long-term liabilities.

STATEMENT OF NET POSITION

The Statement of Net Position essentially tells you what the City owns and owes at a given point in time, the last day of the fiscal year. Theoretically, net position represents the resources the City has leftover to use for providing services after its debts are settled. However, those resources are not always in spendable form, or there may be restrictions on how some of those resources can be used. Therefore, net position is divided into three components: net investment in capital assets, restricted, and unrestricted.

The following table presents the components of the City's net position as of December 31, 2022 and 2021, for governmental activities and business-type activities:

	As of December 31,		
	2022	2021	Change
Net position			
Governmental activities			
Net investment in capital assets	$ 150,575,322	$ 141,167,187	$ 9,408,135
Restricted	18,560,127	19,532,032	(971,905)
Unrestricted	(5,433,372)	(4,703,055)	(730,317)
Total governmental activities	163,702,077	155,996,164	7,705,913
Business-type activities			
Net investment in capital assets	47,152,434	40,160,983	6,991,451
Restricted	15,356,458	16,714,615	(1,358,157)
Unrestricted	(2,601,306)	(4,074,040)	1,472,734
Total business-type activities	59,907,586	52,801,558	7,106,028
Total net position	$ 223,609,663	$ 208,797,722	$ 14,811,941

Total net position increased $14,811,941 during the 2022 fiscal year.

Governmental activities net position increased $7,705,913. The change in the net investment in capital assets category typically depends on the relationship of the rate at which the City is adding capital assets, the rate capital assets are being depreciated/amortized, and how the City finances the purchase and construction of capital assets.

Business-type activities net position increased $7,106,028, as outlined in the discussion of enterprise fund operations earlier in this report.

STATEMENT OF ACTIVITIES

The Statement of Activities tracks the City's yearly revenues and expenses, as well as any other transactions that increase or reduce total net position. These amounts represent the full cost of providing services. The Statement of Activities provides a more comprehensive measure than just the amount of cash that changed hands, as reflected in the fund-based financial statements. This statement includes the cost of supplies used, depreciation/amortization of long-lived capital assets, and other accrual-based expenses.

The following table presents the change in the net position of the City for the years ended December 31, 2022 and 2021:

	2022			2021
	Expenses	Program Revenues	Net Change	Net Change
Net (expense) revenue				
Governmental activities				
General government	$ 7,582,962	$ 7,569,672	$ (13,290)	$ (1,161,812)
Economic development	1,863,279	378,017	(1,485,262)	(889,430)
Public safety	11,018,862	2,995,079	(8,023,783)	(4,862,944)
Public works	13,902,073	17,827,642	3,925,569	(662,828)
Parks, recreation, and arts	4,005,037	2,545,891	(1,459,146)	2,007,923
Interest on long-term debt	1,676,423	–	(1,676,423)	(1,709,519)
Business-type activities				
Electric	47,590,197	55,371,040	7,780,843	7,399,681
Water	3,601,725	4,576,007	974,282	1,412,956
Sewer	5,154,941	5,884,598	729,657	1,788,953
Community Center	4,934,083	2,897,273	(2,036,810)	(2,175,566)
The Loop at Chaska	191,878	106,250	(85,628)	157,588
Chaska Town Course	3,065,247	3,019,935	(45,312)	241,583
Turbine Generator	832,886	1,366,151	533,265	554,696
Storm Water	1,716,611	2,501,731	785,120	2,789,178
Chaska Curling Center	2,378,347	1,405,524	(972,823)	(1,300,010)
Total net (expense) revenue	$ 109,514,551	$ 108,444,810	(1,069,741)	3,590,449
General revenues				
Property taxes			14,033,350	12,625,690
Franchise taxes			770,755	768,243
Grants and contributions not restricted to specific functions			10,766	130,234
Investment earnings			471,488	194,687
Other			595,323	577,640
Total general revenues			15,881,682	14,296,494
Change in net position			$ 14,811,941	$ 17,886,943

One of the goals of this statement is to provide a side-by-side comparison to illustrate the difference in the way the City's governmental and business-type operations are financed. The table clearly illustrates the dependence of the City's governmental operations on general revenues, such as property taxes and franchise taxes. It also shows if the City's business-type activities are generating sufficient program revenues (service charges and program-specific grants) to cover expenses. This is critical given the current downward pressures on the general revenue sources.

The change in public works is due to a significant increase in state and federal funding received for construction activity in the current year. The change in parks, recreation, and arts is due to all park and recreation programming being reported in this function in the current year, and due to a decrease in developer donated assets.

ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years.

GASB STATEMENT NO. 96, *SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS*

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 an SBITA; (2) establishes that an 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 an SBITA; and (4) requires note disclosures regarding an SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases,* as amended.

An SBITA is defined as a contract that conveys control of the right to use another party's (an SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability.

This statement provides an exception for short-term SBITAs with a maximum possible term under the SBITA contract of 12 months, 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.

The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB STATEMENT NO. 99, *OMNIBUS 2022*

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 SBITA term, classification of an 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.
- 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 No. 53, *Accounting and Financial Reporting for Derivative Instruments*, to refer to resource flows statements.

The requirements of this statement that are effective are 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 No. 34, as amended, and terminology updates related to Statement No. 53 and Statement No. 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 No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB STATEMENT NO. 100, *ACCOUNTING CHANGES AND ERROR CORRECTIONS – AN AMENDMENT OF GASB STATEMENT NO. 62*

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.

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.

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.

GASB STATEMENT NO. 101, *COMPENSATED ABSENCES*

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.

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.

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

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City of Chaska

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2022

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

2022-001 Contract Performance and Payment Bonds

Finding Summary

Minnesota Statutes § 574.26 requires that when contracting for construction services with a value exceeding $175,000, the City of Chaska, Minnesota (the City) is required to obtain performance and payment bonds from the contractor. This requirement was not met for one such contract awarded during the year.

Corrective Action Plan

Actions Planned – The City will review the state statutes and obtain the required documents for all future contracts completed.

Official Responsible – Noel Graczyk, Administrative Services Director.

Planned Completion Date – December 31, 2023.

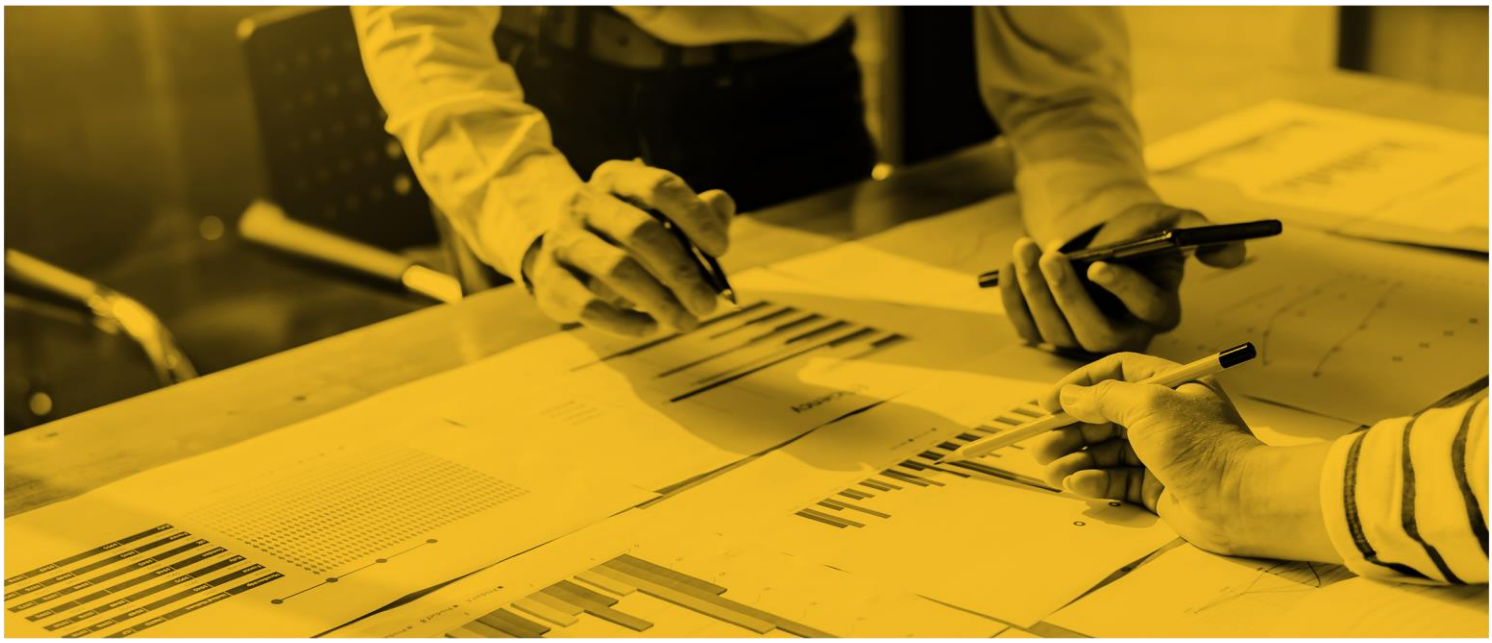
Disagreement With or Explanation of Finding – The City agrees with this finding.

Plan to Monitor – The City's Administrative Services Director will review requirements with appropriate staff to ensure the planned controls are being followed and the required contract performance and payment bonds are obtained.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No audit findings were reported for the year ended December 31, 2021. The City did not require a federal awards audit for the year ended December 31, 2021.



Financial Statements and Required Supplementary Information

Chaska Fire Department Relief Association

Chaska, Minnesota

For the year ended December 31, 2022

Abdo
Lighting the path forward

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

Chaska Fire Department Relief Association

Chaska, Minnesota

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December 31, 2022

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INTRODUCTORY SECTION

CHASKA FIRE DEPT
CHASKA, MINNESOTA

YEAR ENDED
DECEMBER 31, 2022

Chaska Fire Department Relief Association
Chaska, Minnesota
Organization
December 31, 2022

Name	Title
Officers	
Chris Pierce	President
John McCoy	Vice President
Shawn Lovejoy	Secretary
Craig Schrupp	Treasurer
General Trustees	
Matt Stofferahn	Trustee
Jeff Grinager	Trustee
Ex Officio Members	
Taylor Hubbard	Chaska City Council Member
Noel Graczyk	Administrative Services Director
Stephen Kraus	Fire Chief

FINANCIAL SECTION

CHASKA FIRE DEPT
CHASKA, MINNESOTA

YEAR ENDED
DECEMBER 31, 2022

MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees and Management
Chaska Fire Department Relief Association
Chaska, Minnesota

OPINION

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Chaska Fire Department Relief Association (the Association) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Association'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, the major fund, and the aggregate remaining fund information of the Association as of December 31, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINION

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(continued)

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

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 opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government 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 Association'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 Association's ability to continue as a going concern for a reasonable period of time.

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

REQUIRED SUPPLEMENTARY INFORMATION

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

(continued)

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the Association's Net Pension Liability (Asset) and Related Ratios, the Schedule of Contributions, and the Schedule of Investment Returns, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the GASB, 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 opinion on the basic financial statements does 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.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
June 6, 2023

BASIC FINANCIAL STATEMENTS

CHASKA FIRE DEPT
CHASKA, MINNESOTA

YEAR ENDED
DECEMBER 31, 2022

Chaska Fire Department Relief Association

Chaska, Minnesota
Governmental Fund - General Fund Balance Sheet/
Statement of Net Position
December 31, 2022

Assets	
Cash and cash equivalents	$ 85,932
Liabilities	
Accounts payable	2,334
Fund Balance/Net Position	
Unrestricted/unassigned	$ 83,598

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

Chaska Fire Department Relief Association

Chaska, Minnesota

Statement of Governmental Fund - General Fund Revenues, Expenditures and Changes in Fund Balance/Statement of Activities

For the Year Ended December 31, 2022

Program Expenditures / Expenses	
General Government	
Fundraising expenses	$ 27,809
Conventions and meetings	9,243
Member recognition	19,319
Equipment and supplies	25,042
Advertising and promotion	1,050
Miscellaneous	1,757
Total Program Expenditures / Expenses	84,220
Program Revenues	
General Government	
Fundraising	66,342
Other income	970
Total Program Revenues	67,312
Net Change in Fund Balance/Net Position	(16,908)
General Revenues	
Interest	1,176
Net Change in Fund Balance/Net Position	(15,732)
Fund Balance/Net Position January 1	99,330
Fund Balance/Net Position, December 31	$ 83,598

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

Chaska Fire Department Relief Association

Chaska, Minnesota
Statement of Fiduciary Net Position
Fiduciary Fund - Special Pension Trust Fund
December 31, 2022

Assets	
Cash and cash equivalents	$ 538,790
Investments	6,195,875
Total Assets	6,734,665
Net Position	
Restricted for pension benefits	$ 6,734,665

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

Chaska Fire Department Relief Association

Chaska, Minnesota
Statement of Changes in Fiduciary Net Position
Fiduciary Fund - Special Pension Trust Fund
For the Year Ended December 31, 2022

Additions	
Contributions	
State of Minnesota	
2 percent insurance premium tax	$ 202,042
City of Chaska	145,612
Total Contributions	347,654
Investment income	
Interest and dividends	169,439
Depreciation in fair value of investments	(1,036,909)
Less investment fees	(53,815)
Net Investment Income	(921,285)
Total Subtractions	(573,631)
Deductions	
Benefits	
Monthly service pension	502,337
Administrative expenses	
Salaries	6,000
Professional fees	66,286
Miscellaneous	2,530
Total Deductions	577,153
Net Decrease in Net Position	(1,150,784)
Net Position Restricted for Pensions	
Beginning of Year	7,885,449
End of Year	$ 6,734,665

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

Note 1: Plan Description

A. Form of Government / Financial Reporting Entity

Firefighters of the City of Chaska (the City) are members of the Chaska Fire Department Relief Association, (CFDRA, the Association). The Association was incorporated on March 3, 1891. The Association is the administrator of a single-employer defined benefit pension plan (the Plan) available to firefighters. The Plan operates under the provisions of Minnesota Laws 1965, chapter 446, as amended and Minnesota statute chapters 69 and 424. It is governed by a Board of Trustees, (the Board) made up of six members elected by the members of the Association for three year terms, and three members approved by the City Council of the City of Chaska, of which at least one is an elected member of the City Council.

For financial reporting purposes, the Association's financial statements are not included with the City's financial statements because the Association is not a component unit of the City.

B. Membership Information

As of December 31, 2022, membership data related to the Association was:

Retirees and Beneficiaries	
Terminated Members/Beneficiaries Receiving Benefits	56
Terminated Members Entiteled to Benefits but Not Yet Receiving Them	5
Active Plan Participants	44
Total	105

C. Pension Benefits

Retirement Benefits:

According to the by-laws of the Association and pursuant to Minnesota statutes 424 A.02, subdivisions 2 and 4, the Association pays to each member who has served as an active firefighter in the Chaska Fire Department (the Department) a service pension.

Benefits provided at December 31, 2022 consisted of the following:

(a) Individuals who become Members prior to November 4, 2013:

(i) Monthly Service Pension: $2.8025 per month of service; effective June 1, 2022, the monthly service amount increased to $3.4000 per month of service. The maximum number of months is 360. The benefit is reduced 8% for each year of service less than 15.

(ii) In lieu of monthly payments, a member may elect a lump sum service pension based on completed years of service up to 25 years. The current lump sum pension is based on $9,304 per year of service, plus a Supplemental Benefit of 10% of the lump sum distribution, but not more than $1,000. The benefit is reduced 8% for each year of service less than 15.

(iii) Deferred Service Pension: Termination prior to age 50 with at least 10 years of service. The deferred pension is payable at age 50 and is reduced by 8% for each year of service less than 15.

Note 1: Plan Description (Continued)

C. Pension Benefits (continued)

Retirement Benefits

(iv) Survivor Benefits: If an active, deferred, or retired member dies, the following benefits are available:
Spousal and Children's Benefits: Surviving Spouse receives 100% of member's monthly pension for life or until marriage. The surviving spouse may also elect a lump sum benefit as described above, plus a Supplemental Benefit of 20% of the regular lump sum distribution, but not more than $2,000. Surviving children receive 100% of member's monthly pension payable immediately at death of an active or inactive member, payable until age 18. If the child is enrolled in college or technical school, the payments will continue until age 22. The maximum family benefit is 100% of the member's accrued benefit.

(b) Individuals who become Members after November 4, 2013:

(i) The member is entitled to a lump sum service pension based on completed years of service up to 25 years. The current lump sum pension is based on $9,304 per year of service, plus a Supplemental Benefit of 10% of the regular lump sum distribution, but not more than $1,000. The benefit is reduced 8% for each year of service less than 15.

(ii) Deferred Service Pension: Termination prior to age 50 with at least 10 years of service. The deferred pension is payable at age 50 and is reduced 8% for each year of service less than 15.

(iii) Survivor Benefits: If an active, deferred, or retired member dies, the surviving spouse, children or estate will receive 100% of the member's lump sum benefit plus a Supplemental Survivor Benefit in the amount of 20% of the total benefit paid, but not more than $2,000.

(c) Disability Benefits: A disabled member will receive the amount of their monthly service pension or lump sum service pension based on credited service as of the date the member became eligible for a disability benefit.

These benefit provisions are established and can be amended by the CFDRA's membership with approval by the Chaska City Council. Benefit provisions are within the limitations established by Minnesota State Statutes.

Note 2: Summary of Significant Accounting Policies and Plan Asset Matters

A. Entity-Wide Financial Statement Presentation

The entity-wide financial statements (the Statement of Net Position and the Statement of Activities) display information about the financial activities of the CFDRA, except for the Fiduciary Funds. Generally, the effect of any material interfund activity has been removed from the entity-wide financial statements. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with specific functions or segment. Program revenues include charges to association members or others who use or directly benefit from goods, services, or privileges provided by a given function or segment, and grants or contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other internally directed revenues are reported instead of general revenues.

The entity-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.

Note 2: Summary of Significant Accounting Policies and Plan Asset Matters (Continued)

B. Description of Funds

The resources of the Association are accounted for in two funds. Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are:

Major Governmental Fund:

The ***General fund*** is a governmental fund which accounts for the resources not accounted for in other funds. It is used for the good and benefit of the Association as determined by Association bylaws. Its resources consist of fundraising proceeds, investment earnings and miscellaneous sources.

Additionally, the Association reports the following fund type:

The *Fiduciary fund* accounts for assets held by the Association in a trustee capacity for its members.

The ***Special Pension Trust fund*** is a fiduciary fund for the accumulation of resources to be used for retirement, dependency and disability annuity payments of appropriate amounts at appropriate times in the future. Resources are contributed by the City at amounts determined by law (taxes), and from the two-percent insurance premium tax and amortization aid from the State.

C. Fund Basis of Accounting

General Fund - The modified accrual basis of accounting and current financial resources measurement focus is followed for the General Fund of the CFDRA. Under this method of accounting, revenues are recognized when received in cash, except for revenues of a material amount that have not been received at the normal time of receipt and revenues susceptible to accrual. Revenues considered susceptible to accrual are those revenues that are both measurable and available to finance the CFDRA's operations during the year. For this purpose, the CFDRA considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Typically, the CFDRA does not have revenues that are susceptible to accrual. Expenditures are reported when the related liability is incurred.

Special Pension Trust Fund - The accrual basis of accounting and economic resources measurement focus are followed for the Special Pension Trust Fund of the CFDRA. Under this method, additions (revenues) are recognized in the accounting period in which they are earned and become measurable. Deductions (expenses) are recognized in the period incurred, if measurable. Future pension costs are computed periodically in accordance with Minnesota State Statute requirements. Contributions from the City of Chaska, and from the State of Minnesota in the form of the two-percent insurance premium tax and amortization aid are recognized when due, provided that the contributor has made a formal commitment to provide the contribution.

Typically, separate fund financial statements are provided for Governmental Funds. However, due to the simplicity of CFDRA operations, the Governmental Fund financial statements have been combined with the entity-wide statements. Separate fund financial statements are provided for the Fiduciary Fund. Since, by definition, Fiduciary Fund assets are being held for the benefit of a third party and cannot be used for other activities or obligations of the CFDRA, the Fiduciary Fund is excluded from the entity-wide statements.

D. Net Position Classifications and Flow Assumptions

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

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

Note 2: Summary of Significant Accounting Policies and Plan Asset Matters (Continued)

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

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

When both restricted and unrestricted resources are available for use, it is the Association's policy to first use restricted resources.

E. Fund Balance Classifications and Flow Assumptions

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the Association 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 of Directors (the Board), which is the Association'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 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.

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

F. Income Taxes

The Association is a nonprofit organization described in Section 501(c) 4 of the Internal Revenue Code and is exempt from Federal and State income taxes.

The Association has analyzed filing positions with the Internal Revenue Service and the State of Minnesota. The Association is subject to routine audits by these jurisdictions; however, the Association is currently not under any audits for any tax periods. The Association does not anticipate that any of its income tax filing positions would result in a material adverse effect on the Association's financial condition, results of operations or cash flow. No liability has been recorded for uncertain tax positions.

As allowed under accounting principles generally accepted in the United States of America, the Association would accrue, if applicable, income tax related interest and penalties in income tax expense in the Association's statement of revenues, expenditures and changes in fund balances. During the year ended December 31, 2022, the Association did not recognize any interest or penalties. With few exceptions, the Association is no longer subject to tax examinations by tax authorities for years before 2019.

Note 2: Summary of Significant Accounting Policies and Plan Asset Matters (Continued)

G. Investments

Investments include negotiable certificates of deposits and all other securities purchased. Investments are reported at fair value. The CFDRA categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and, Level 3 inputs are significant unobservable inputs. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. See Note 3 for the CFDRA's recurring fair value measurements as of the current year-end.

H. Receivables

When necessary, the CFDRA utilities an allowance for uncollectible accounts to value its receivables; however, the CFDRA considers all current receivables to be collectible.

I. Capital Assets

All capital assets belong to the City of Chaska and are expensed at the time of purchase. The Association does not have any capital assets.

J. Use of Estimates

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

K. Actuarial Liability

The actuarial accrued pension liability has been calculated as of December 31, 2022 in accordance with GASB Statement No. 67. Actuarial liabilities are not recorded in the basic financial statements under accounting principles generally accepted in the United States of America. Instead, pension benefits payable to individual members are accrued in the Special Pension Trust Fund when due and payable upon retirement.

Note 3: Detailed Notes on Accounts

Cash and Cash Equivalents

The Association's cash and cash equivalents are considered to be demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

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

Note 3: Detailed Notes on Accounts (Continued)

Minnesota statutes require that all Association 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. 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.

The CFDRA has no additional deposit policies addressing custodial credit risk.

The Association has the following cash and cash equivalents as of December 31, 2022.

Fund	Book	Bank
General	$ 85,932	$ 85,932
Special Pension Trust	$ 538,790	$ 538,790

Note 3: Detailed Notes on Accounts (Continued)

Investments

The Association has the following investments as of December 31, 2022.

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Amount	Fair Value Measurement Using Level 1	Level 2	Level 3
Special Pension Trust Fund						
Pooled Investments at Amortized Costs						
Broker Money Market	AAA	N/A	$ 538,790	-	-	-
Non-Pooled Investments						
US Treasury Securities	N/A	less than 1 yr	41,472	41,472	-	-
Domestic Stocks	N/A	N/A	3,579,728	3,579,728	-	-
International Stock	N/A	N/A	501,096	501,096	-	-
Fixed Income - Commodities	N/A	N/A	69,233	69,233	-	-
Government securities	AAA	greater than 2 yrs	2,004,346	2,004,346	-	-
Total Non-Pooled Investments			6,195,875	6,195,875	-	-
Total Special Pension Trust Fund Investments			$ 6,734,665	$ 6,195,875	$ -	$ -
Governmental Fund						
Pooled Investments at Amortized Costs						
Broker Money Market	AAA	N/A	$ 85,932	-	-	-

(1) Ratings are provided by various credit rating agencies where applicable to indicate associated credit risk.
(2) Interest rate risk is disclosed using the segmented time distribution method.
N/A Indicates not applicable or available

US Treasury Securities of $41,472 are valued using closing market prices (Level 1 inputs).

Domestic stocks of $3,579,728 are valued using closing market prices (Level 1 inputs).

International stocks of $501,096 are valued using closing market prices (Level 1 inputs)

Fixed Income - Commodities of $69,233 are valued using closing market prices (Level 1 inputs)

Government Securities of $2,004,346 are valued using closing market prices (Level 1 inputs)

Note 3: Detailed Notes on Accounts (Continued)

The Association invests funds of the Association in conformance with Minnesota State Statutes 356A.06.

The investments of the Association are subject to the following risks:

- *Credit Risk*. Is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes, section 11A.24, contains a specific list of asset classes available for investment, including common stocks, bonds, short term securities, real estate, private equity, and resource funds. The Association's investment policy does not address credit risk.

- *Custodial Credit Risk*. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The Association's investment policy does not address custodial credit risk but typically limits its exposure by purchasing insured or registered investments.

- *Concentration of Credit Risk*. Is the risk of loss attributed to the magnitude of a government's investment in a single issuer. There is no one issuer (other than U.S. Treasury securities, real estate investment trusts, mutual funds and external investment pools) that represents 5 percent or more of the total Associations investments.

- *Interest Rate Risk*. Is the risk that changes in interest rates will adversely affect the fair value of an investment. Minnesota statutes prescribe the maximum percentage of fund assets that may be invested in various asset classes and contain specific restrictions to ensure the quality of the investments. The Association's investment strategy is to emphasize total return, that is, the aggregate return from capital appreciation and dividend and interest income.

- *Rate of return*. For the year ended December 31, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was a negative 11.99 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Investment Policy. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the CFDRA Board by a majority vote of its members. It is the policy of the CFDRA Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

Investment management of plan assets shall be in accordance with the following asset allocation guidelines:

Asset Class	Target Allocation
Domestic Equity	35%
International Equity	20%
Fixed Income	10%
Real Estate	10%
Cash	25%
Total	100%

Note 4: Net Pension Liability

The components of the net pension liability (asset) of the Association at December 31, 2022, were as follows:

Total Pension Liability	$	9,185,594
Plan Fiduciary Net Position		6,734,665
Net Pension Liability (Asset)	$	2,450,929

Plan fiduciary net position as a percentage of the total pension liability	73.3%

Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate	5.00%
Salary Increase Rate	N/A
Inflation Rate (1)	2.25%
Lump Sum Benefit Increase Rate (2)	N/A
	1.84%

(1) Per GASB 68 instructions, the inflation rate is used to allocate costs under the Entry Age Normal Level percent of payroll cost method for plans whose benefits are not pay-related.

(2) GASB rules require that accrued liabilities be based on the terms of the plan in effect on the measurement date. Therefore, we have not reflected any future lump sum multiplier increases even though the Relief Association may have a history of regular benefit increases. Potential increases are contingent on future benefit agreements and statutory average available financing requirements. Any future increases will be reflected at the time they are approved.

A variety of significant actuarial assumptions are used to determine the standardized measure of the accrued pension liability and these assumptions are summarized below:

Actuarial Cost Method: The Entry Age Normal level percent of payroll cost method. Under this method, the service cost for an individual participant is the level percentage of pay required to accumulate the funds needed to pay the participant's projected benefits by their assumed retirement age, beginning on the date of entry and ending at last age with any future benefits. The actuarial accrued liability (called the Total Pension Liability or TPL by GASB) is the accumulated value of these annual service costs on a given date.

Amortization Method Investment Gains and Losses: Straight-line amortization over a closed 5-year period.

Effects of Assumption Changes and Experience Gains and Losses: Straight-line amortization over a closed period equal to the average of the expected remaining service lives of all members (i.e., active employees and terminated/retired members) that are provided with pensions through the pension plan.

Data Methods: The Relief Association provided census and financial information for the valuation, and we have relied on this data in preparing the results in this report. The data was reviewed for reasonableness and consistency, but we have not performed a complete audit. If any of the information is inaccurate or incomplete, then the results may be materially different, and the calculations may need to be revised.

To the extent that census data was collected as of a date later than December 31, 2021, we have assumed that it is reasonably representative of the plan census on the valuation date and used it with only minor adjustments.

Note 4: Net Pension Liability (Continued)

Mortality: Rates used in the July 1, 2021 Minnesota PERA Police & Fire Plan actuarial valuation.

Healthy Pre-retirement: Pub-2010 Public Safety Employee mortality tables with projected mortality improvement scale MP-2020.

Healthy Post-retirement: Pub-2010 Healthy Retired Public Safety mortality tables with projected mortality improvement scale MP-2020. Male rates are adjusted by a factor of 0.98.

Disabled: Pub-2010 Public Safety Disabled Retiree mortality tables with projected mortality improvement scale MP-2020. Male rates are adjusted by a factor of 1.05.

Withdrawal: Service rates used in the July 1, 2021 Minnesota PERA Police & Fire Plan actuarial valuation.

Disability: Age-related rates used in the July 1, 2021 Minnesota PERA Police & Fire Plan actuarial valuation. All incidences are assumed to be duty-related.

Discount Rate: Per GASB guidance, the single rate that produces the same present value of expected benefit payments as (1) the expected long-term rate of return on plan assets during the period when projected assets are sufficient to pay future retiree benefits, and (2) the 20-year municipal bond rate after assets are projected to be exhausted.

Changes in benefits since prior valuation include the following:

- The monthly service benefit multiplier was increased from $2.8025 to $3.4000, and the lump sum benefit multiplier increased from $7,901 to $9,304.

Investment Return

GASB 67 requires the development of an assumption regarding the long-term expected rate of return on plan assets. The process utilized for this actuarial valuation is described below.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These asset class estimates are combined to produce the portfolio long-term expected rate of return by weighting the expected future real rates of return by the current asset allocation percentage (or target allocation, if available) and by adding expected inflation (2.25%). All results are then rounded to the nearest quarter percentage point.

The best-estimates of expected future asset class returns were published in the 2021 Survey of Capital Market Assumptions produced by Horizon Actuarial Services. These expected returns, along with expected asset class standard deviations and correlation coefficients, are based on Horizon's annual survey of investment advisory firms. The expected inflation assumption was developed based on an analysis of historical experience blended with forward-looking expectations available in market data.

Note 4: Net Pension Liability (Continued)

Best-estimates of geometric real and nominal rates of return for each major asset class included in the pension plan's asset allocation as of the measurement date are summarized in the following table:

Cash and Equivalents Asset Class	Alloction at December 31	Long-term Expected Real Eate of Return	Long-term Expected Nominal Rate of Return (1)
Domestic Equity	35.00%	4.42%	6.67%
International Equity	20.00%	4.91%	7.16%
Fixed Income	10.00%	1.00%	3.25%
Real Estate and Alternatives	10.00%	3.98%	6.23%
Cash and Equivalents	25.00%	-0.33%	1.92%
Total (2)	100.00%		5.75%
Reduced for assumed investment expense (3)			-0.80%
Net assumed investment return (weighted avg, rounded to 1/4%)			5.00%

(1) Nominal rates of return are equal to real rates of return plus the assumed inflation rate.
(2) Portfolio total expected return is weighted average of arithmetic asset class returns, with adjustment to reflect geometric averages. It is not equal to the weighted average of the asset class geometric returns shown above.
(3) Assumed investment expenses include investment management fees.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

GASB 67 requires that the liability discount rate be the single rate that reflects the following:

A. The long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits, to the extent that (1) the pension plan's fiduciary net position is projected to be sufficient to make projected benefit payments and (2) pension plan assets are expected to be invested using a strategy to achieve that return, and

B. A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rate of AA/Aa or higher (or equivalent quality on another rating scale), to the extent that the conditions in A. are not met.

The liability discount rate was developed using the alternative method described in paragraph 43 of GASB 67, which states that "if the evaluations required by paragraph 41 can be made with sufficient reliability without a separate projection of cash flows into and out of the pension plan, alternative methods may be applied in making the evaluations." We believe that the plan's current overfunded status, combined with Minnesota statutory funding requirements, provide sufficient reliability that projected plan assets will be sufficient to pay future retiree benefits. Therefore, we have used the plan's long-term expected investment return as the liability discount rate.

The following presents the net pension liability of the Association, calculated using the discount rate of 5 percent, as well as what the Association's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (4 percent) or 1 percentage point higher (6 percent) than the current rate:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
1% Decrease in Discount Rate (4%)	$ 10,155,461	$ 6,734,665	$ 3,420,796
Current Discount Rate (5%)	9,185,594	6,734,665	2,450,929
1% Increase in Discount Rate (6%)	8,370,603	6,734,665	1,635,938

Note 5: Contributions Required and Contributions Made

The Association's funding policy provided for contributions from the State and the City in amounts sufficient to accumulate sufficient assets to pay benefits when due. The annual contribution is the sum of the normal cost, the State contribution payment and the provision for administrative expenses.

The Department is comprised of volunteers; therefore, there are no payroll expenditures or covered payroll percentage calculations.

Required contribution of $202,042 was made by the State of Minnesota (the State), in accordance with Minnesota statute requirements for the year ended December 31, 2022. There was a voluntary contribution by the City of Chaska (the City) of $145,612.

Note 6: Risk Management

The Association is exposed to various risks of loss related to theft of assets for which the Association carried commercial insurance policies. There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any part of the past three fiscal years.

REQUIRED SUPPLEMENTARY INFORMATION

CHASKA FIRE DEPARTMENT RELIEF ASSOCIATION
CHASKA, MINNESOTA

YEAR ENDED
DECEMBER 31, 2022

Chaska Fire Department Relief Association
Chaska, Minnesota
Required Supplementary Information
December 31, 2022

Schedule of Changes in the Association's Net Pension Liability (Asset) and Related Ratios

	Fiscal Year Ending December 31								
	2022	2021	2020	2019	2018	2017	2016	2015	2014 [2]
Total Pension Liability									
Service Cost	$ 174,457	$ 132,955	$ 129,712	$ 100,284	$ 97,600	$ 76,833	$ 74,777	$ 76,662	$ 74,610
Interest	370,992	349,928	349,372	326,559	323,454	307,707	318,368	323,774	324,731
Difference Between Expected and Actual Experience		(106,649)	-	(58,684)	-	23,511	-	(42,040)	-
Changes of Assumptions	-	480,755	-	250,267	-	68,838	-	-	-
Changes of Benefit Terms	1,645,932	917,120	-	642,398	-	229,268	-	-	248,676
Benefit Payments	(502,337)	(460,621)	(484,702)	(393,593)	(354,522)	(595,443)	(451,119)	(517,365)	(318,551)
Net Change in Total Pension Liability	1,689,044	1,313,488	(5,618)	867,231	66,532	110,714	(57,974)	(158,969)	329,466
Total Pension Liability - Beginning [1]	7,496,550	6,183,062	6,188,680	5,321,449	5,254,917	5,144,203	5,202,177	5,361,146	5,031,680
Total Pension Liability - Ending	$ 9,185,594	$ 7,496,550	$ 6,183,062	$ 6,188,680	$ 5,321,449	$ 5,254,917	$ 5,144,203	$ 5,202,177	$ 5,361,146
Plan Fiduciary Net Position									
Contributions	$ 347,654	$ 549,155	$ 531,985	$ 488,466	$ 465,022	$ 443,793	$ 427,285	$ 401,321	$ 361,296
Net Investment Income	(921,285)	712,670	512,197	974,719	(342,294)	819,964	408,073	(220,343)	232,061
Other additions	-	4,454	289	-	-	-	-	-	-
Benefit Payments	(502,337)	(460,621)	(484,702)	(393,593)	(354,522)	(595,443)	(451,119)	(517,365)	(318,551)
Administrative Expense	(74,816)	(50,600)	(52,987)	(9,862)	(14,407)	(10,295)	(11,561)	(4,226)	(9,463)
Net Change in Plan Fiduciary Net Position	(1,150,784)	755,058	506,782	1,059,730	(246,201)	658,019	372,678	(340,613)	265,343
Plan Fiduciary Net Position - Beginning	7,885,449	7,130,391	6,623,609	5,563,879	5,810,080	5,152,061	4,779,383	5,119,996	4,854,653
Plan Fiduciary Net Position - Ending	$ 6,734,665	$ 7,885,449	$ 7,130,391	$ 6,623,609	$ 5,563,879	$ 5,810,080	$ 5,152,061	$ 4,779,383	$ 5,119,996
Net Pension Liability (Asset) - Ending	$ 2,450,929	$ (388,899)	$ (947,329)	$ (434,929)	$ (242,430)	$ (555,163)	$ (7,858)	$ 422,794	$ 241,150
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.3%	105.2%	115.3%	107.0%	104.6%	110.6%	100.2%	91.9%	95.5%

Notes to Schedule:

[1] The 2014 beginning balance is shown for transition puposes only. It does not reflect what was actually recognized on the 2013 Financial Statements.

[2] Information for 2013 and prior years not available.

Chaska Fire Department Relief Association
Chaska, Minnesota
Required Supplementary Information (Continued)
December 31, 2022

Schedule of Contributions

Real Estate and Alternatives	Fiscal Year Ending December 31 2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially Determined Contribution [1]	$ 207,338	$208,493	$208,493	$165,134	$165,134	$265,347	$265,347	$267,302	$267,302	$293,799
Contributions in Relation to the Actuarially Determined Contribution	347,654	549,155	531,985	488,466	465,022	436,793	427,285	401,321	361,296	364,512
Contribution Deficiency (Excess)	$ (140,316)	$ (340,662)	$ (323,492)	$ (323,332)	$ (299,888)	$ (171,446)	$ (161,938)	$ (134,019)	$ (93,994)	$ (70,713)

Notes to Schedule:

(1) Actuarially Determined Contribution amounts are equal to statutory requirements under MN Statute 424A.092 and 69.773.
These exhibits are under GASB 67 and will be updated going forward.

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31, either two or three years prior to end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal actuarial level dollar cost method
Amortization Method	Actuarial Losses - Amortize loss over 10 years per Minnesota Statutes 69.773, Subd 4.(d)(3)(i) Plan Changes - Amortize over 20 years per Minnesota Statutes 69.773, Subd 4. (d)(3)(v).
Remaining Amorization Period	0 years as of December 31, 2022
Asset Valuation Method	Fair Value
Inflation	2.25%
Salary Increases	0%, including inflation
Investment Rate of Return	5.0% as per Minnesota State Statutes Chapter 356.215, Subdivision 8
Retirement Age	The latest of age 50 or after 15 years of service
Mortality	Pub-2010 Public Safety Employee Mortaility Table with projected mortality improvements based on scale MP-2020.

Schedule of Contributions (Continued)

Other Information:

On November 4, 2013, benefit terms were modified to add a $6,000 per year of service lump sum benefit option for individuals who became members before November 4, 2013. Individuals that became members after November 4, 2013 are only entitled to a lump sum service pension.

On May 5, 2014, benefit terms were modified to increase the monthly benefit from $1.975 to $2.085 per month of service and to increase the lump sum benefit from $6,000 to $6,255 per year of service effective as of June 1, 2014.

On November 7, 2016, benefit terms were modified to increase the monthly benefit from $2.085 to $2.185 per month of service and to increase the lump sum benefit from $6,255 to $6,486 per year of service effective as of January 1, 2017.

On October 15, 2018, benefit terms were modified to increase the monthly benefit from $2.185 to $2.4525 per month of service and to increase the lump sum benefit from $6,486 to $7,100 per year of service effective as of January 1, 2019.

On August 2, 2021, benefit terms were modified to increase the monthly benefit from $2.4525 to $2.8025 per month of service and to increase the lump sum benefit from $7,100 to $7,901 per year of service effective as of September 1, 2021.
Participants terminating after September 1, 2021, the fully vested service requirement was decreased from 20 years of service to 15 years of service.

On June 1, 2022, benefit terms were modified to increase the monthly benefit from $2.8025 to $3.4000 per month of service and to increase the lump sum benefit from $7,901 to $9,304 per year of service effective as of June 1, 2022.

Chaska Fire Department Relief Association
Chaska, Minnesota
Required Supplementary Information (Continued)
December 31, 2022

Schedule of Investment Returns

	Fiscal Year Ending December 31								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Annual Money-Weighted Rates of Return, Net of Investment Expense	-11.99%	10.06%	7.89%	17.65%	-5.90%	16.30%	8.70%	-4.50%	4.80%

Note: These exhibits are under GASB 67 and will be updated going forward.

CHASKA FIRE DEPARTMENT
RELIEF ASSOCIATION

Special Purpose Audit Reports

Year Ended
December 31, 2022

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CHASKA FIRE DEPARTMENT
RELIEF ASSOCIATION

Special Purpose Audit Reports
Year Ended December 31, 2022

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MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT ON

INTERNAL CONTROL OVER FINANCIAL REPORTING

To the Board of Trustees and Management
Chaska Fire Department Relief Association
Chaska, Minnesota

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Chaska Fire Department Relief Association (the Association) as of and for the year ended December 31, 2022, and the related notes to the financial statements, in accordance with auditing standards generally accepted in the United States of America, we considered the Association'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 Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as described below, we identified two deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Association'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. We consider the deficiencies described as findings 2022-001 and 2022-002, in the accompanying Schedule of Findings, to be material weaknesses.

This report is intended solely for the information and use of management, the Board of Trustees of the Association, others within the Association, and the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
June 6, 2023

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

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MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
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INDEPENDENT AUDITOR'S REPORT

ON MINNESOTA LEGAL COMPLIANCE

To the Board of Trustees and Management
Chaska Fire Department Relief Association
Chaska, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Chaska Fire Department Relief Association (the Association) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements, and have issued our report thereon dated June 6, 2023.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, nothing came to our attention that caused us to believe that the Association failed to comply with the provisions of the depositories of public funds and public investments and relief associations sections of the *Minnesota Legal Compliance Audit Guide for Relief Associations*, promulgated by the State Auditor pursuant to Minnesota Statutes § 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 Association's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

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

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
June 6, 2023

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

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FINDINGS – MATERIAL WEAKNESSES IN INTERNAL CONTROLS OVER FINANCIAL REPORTING

2022-001 LACK OF SEGREGATION OF DUTIES

Finding – A fundamental concept in a good system of internal control is the segregation of duties. The basic premise is that no one individual should have access to both physical assets and the related accounting records or to all phases of a transaction. If the segregation of duties is inadequate, there is a resulting danger that intentional fraud or unintentional errors could occur and not be detected. Although we believe the Chaska Fire Department Relief Association (the Association) has taken steps to segregate incompatible duties the best it can considering the size of the entity, we believe the size of the accounting staff prohibits complete adherence to this concept. As a result, the Association has a lack of segregation of duties.

2022-002 IMPROPER RECEIPT DOCUMENTATION

Finding – The Association conducts several fundraising activities, the proceeds of which are used to help support its General Fund. The Association receives funds from a number of sources, including donations, a raffle, a fishing tournament, food and beverage sales, and so on. The records kept by the Association do not adequately identify the source or amount of the proceeds deposited from each of these activities. Further, the internal controls over the processing of these cash transactions do not provide for the adequate safeguarding of these assets.

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MMKR
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Kalen T. Karnowski, CPA

June 6, 2023

To the Board of Trustees and Management
Chaska Fire Department Relief Association
Chaska, Minnesota

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the Board of Trustees, administration, or those charged with governance of the Chaska Fire Department Relief Association (the Association).

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Association as of and for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

AUDIT OPINION AND FINDINGS

Based on our audit of the Association's financial statements for the year ended December 31, 2022:

- We have issued an unmodified opinion on the Association's financial statements. The Association has elected not to present the management's discussion and analysis, which accounting principles generally accepted in the United States of America has determined necessary to supplement, although not required to be part of, the basic financial statements. Our opinion on the basic financial statements is not affected by this missing information.

- We reported two material weaknesses in the Association's internal control over financial reporting:

    1. The Association does not have adequate segregation of duties related to internal controls over financial reporting.

    2. The records kept by the Association do not adequately identify the source or amount of proceeds deposited for various fundraising activities. The internal controls over the processing of these transactions do not provide for the adequate safeguarding of assets.

- We reported no findings based on our testing of the Association's compliance with Minnesota laws and regulations.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Association are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year.

We noted no transactions entered into by the Association 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 AND MANAGEMENT JUDGMENTS

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 estimate affecting the financial statements was:

> **Pension Benefits** – The Association has disclosed an actuarial accrued liability that was calculated using actuarial methodologies described in Governmental Accounting Standards Board Statement No. 67. The actuarial calculations include significant assumptions, including projected changes, investment returns, retirement ages, and turnover rates.

We evaluated the key factors and assumptions used by management to develop the estimate discussed above in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

DISAGREEMENTS WITH MANAGEMENT

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated June 6, 2023.

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 Association'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 Association'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 Schedule of Changes in the Association's Net Pension Liability (Asset) and Related Ratios, the Schedule of City Contributions, and the Schedule of Investment Returns, which are required supplementary information (RSI) that supplement 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, which accompanies the financial statements, but is not RSI. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

CLOSING

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

This report is intended solely for the information and use of the Board of Trustees, management of the Association, and the state of Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

MALLOY, MONTAGUE, KARNOWSKI, RADOSEVICH & CO., P.A.
Minneapolis, Minnesota

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CLAIMS ROSTER REPORT

FOR COUNCIL MEETING: **July 17, 2023**

Paid and Unpaid Invoices:
Check #'s 347443-347665 **$6,602,000.19**

Paid Electronic Invoices:
Wire #'s 3759-3770 **$1,091,760.57**

Amount for Approval-Council Meeting: July 17, 2023	**$7,693,760.76**

City of Chaska

VENDOR INVOICE LIST

Checks

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
100006 SCOTT A HUTNICK										
115329		06/30/2023	071123	347457	450.00	450.00	07/15/2023	INV	PD	Jun Animal Control
CHECK DATE: 07/11/2023										
100028 ACME ELECTRIC MOTOR INC										
11437064		06/21/2023	071823	347475	206.26	206.26	07/21/2023	INV	PD	VOLT METER
CHECK DATE: 07/18/2023										
103825 ACUSHNET COMPANY										
916016540		06/23/2023	071823	347476	178.32	178.32	08/22/2023	INV	PD	RESALE
CHECK DATE: 07/18/2023										
916038347		06/27/2023	071823	347476	1,990.86	1,990.86	07/27/2023	INV	PD	RESALE
CHECK DATE: 07/18/2023										
					2,169.18					
100036 ADAM'S PEST CONTROL INC										
3674146		06/20/2023	071823	347477	42.95	42.95	07/20/2023	INV	PD	TC PEST CONTROL
CHECK DATE: 07/18/2023										
3674344		06/20/2023	071823	347477	69.53	69.53	07/20/2023	INV	PD	TC BUG LIGHT RENTAL
CHECK DATE: 07/18/2023										
					112.48					
108949 ADVANTAGE COLLECTION PROFESSIONALS LLC										
551930701		06/30/2023	071823	347478	313.32	313.32	08/07/2023	INV	PD	Jun Collection Commiss
CHECK DATE: 07/18/2023										
100843 AH HERMEL CANDY & TOBACCO CO										
979728		06/16/2023	071823	347479	227.99	227.99	07/16/2023	INV	PD	Concession Stand Resal
CHECK DATE: 07/18/2023										
980174		06/21/2023	071823	347479	323.37	323.37	07/21/2023	INV	PD	Concession Stand Resal
CHECK DATE: 07/18/2023										
980707		06/23/2023	071823	347479	319.09	319.09	07/23/2023	INV	PD	Concession Stand Resal
CHECK DATE: 07/18/2023										
981208		06/29/2023	071823	347479	134.99	134.99	07/29/2023	INV	PD	WATER FOR FD
CHECK DATE: 07/18/2023										
981257		06/28/2023	071823	347479	419.00	419.00	07/28/2023	INV	PD	Concession Stand Resal
CHECK DATE: 07/18/2023										

Report generated: 07/13/2023 11:30
User: 8482mrob
Program ID: apinvlst

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
981679 CHECK DATE: 07/18/2023		06/30/2023	071823	347479	546.24	546.24	07/30/2023	INV	PD	Concession Stand Resal
981726 CHECK DATE: 07/18/2023		06/30/2023	071823	347479	99.44	99.44	07/30/2023	INV	PD	Concession Stand Resal
					2,070.12					
111405 ALERT 360 OPCO INC										
17942045 CHECK DATE: 07/18/2023		07/01/2023	071823	347480	107.85	107.85	07/01/2023	INV	PD	CITY HALL MONITORING 7
100089 AMERICAN PRESSURE INC										
135446 CHECK DATE: 07/18/2023		06/22/2023	071823	347481	596.49	596.49	07/22/2023	INV	PD	PRESSURE WASHER REPAIR
100119 SHAKOPEE VALLEY FORD										
351117FOW CHECK DATE: 07/18/2023		06/30/2023	071823	347482	122.44	122.44	07/30/2023	INV	PD	#1226 BRAKE PADS
354200-1FOW CHECK DATE: 07/18/2023		06/29/2023	071823	347482	257.28	257.28	07/29/2023	INV	PD	#1226 ROTORS
357468FOW CHECK DATE: 07/18/2023		06/27/2023	071823	347482	257.27	257.27	07/27/2023	INV	PD	#1228 SKID PLATE & HAR
357589FOW CHECK DATE: 07/18/2023		06/28/2023	071823	347482	17.80	17.80	07/28/2023	INV	PD	#1231 INSTRUMENT PANEL
SMCB305272 CHECK DATE: 07/18/2023		06/26/2023	071823	347483	1,292.88	1,292.88	07/26/2023	INV	PD	#1212 REPAIRS - CLAIM
					1,947.67					
100122 ARAMARK REFRESHMENT SERVICES										
059104111 CHECK DATE: 07/18/2023		06/23/2023	071823	347484	202.58	202.58	07/23/2023	INV	PD	COFFEE & CREAMERS FOR
5001779 CHECK DATE: 07/18/2023		12/09/2022	071823	347484	209.10	209.10	07/30/2023	INV	PD	COFFEE FOR FD + INTERE
6497106 CHECK DATE: 07/18/2023		06/26/2023	071823	347484	37.71	37.71	07/26/2023	INV	PD	COFFEE POT BRUSHES & C
					449.39					
106918 ARTHUR CLESEN INC										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
7469-01		06/26/2023	071823	347485	388.15	388.15	07/26/2023	INV	PD	SNAP RING PLIERS
CHECK DATE: 07/18/2023										
100146 ASPEN MILLS INC										
315953		06/28/2023	071823	347486	156.11	156.11	07/28/2023	INV	PD	DUTY UNIFORM-ANDERSON
CHECK DATE: 07/18/2023										
100155 AUBURN MANOR										
JUL 2023	230004	07/01/2023	071823	347487	200.00	200.00	07/31/2023	INV	PD	JUL SENIOR CITIZEN DON
CHECK DATE: 07/18/2023										
107786 ANTHONY JAMES AURENTZ										
230704		07/04/2023	071823	347488	3,000.00	3,000.00	08/04/2023	INV	PD	WO#13432 '23 CITYWIDE
CHECK DATE: 07/18/2023										
111415 AIS HOLDING COMPANY LLC										
92530007970	230125	06/23/2023	071823	347489	8,705.00	8,705.00	07/23/2023	INV	PD	MOTOR OPERATORS FOR SU
CHECK DATE: 07/18/2023										
101930 AXON ENTERPRISE INC										
INUS164818		06/15/2023	071823	347490	5,137.13	5,137.13	07/15/2023	INV	PD	Safety Plan/License Bu
CHECK DATE: 07/18/2023										
100180 BEAR COMMUNICATIONS INC										
5569019		06/09/2023	071823	347491	161.06	161.06	07/29/2023	INV	PD	TC RADIO LICENSE RENEW
CHECK DATE: 07/18/2023										
105387 BENJAMIN BUS INC										
115419		07/10/2023	071823	347492	1,650.00	1,650.00	08/10/2023	INV	PD	Bussing for June field
CHECK DATE: 07/18/2023										
100188 BERRY COFFEE COMPANY										
960630		06/28/2023	071823	347493	67.30	67.30	07/28/2023	INV	PD	CCC coffee
CHECK DATE: 07/18/2023										
100201 BCBSM INC										
230703105200		07/03/2023	071323	347466	192,943.24	192,943.24	07/20/2023	INV	PD	AUG EMP INS PREM-MEDIC

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/13/2023										
109881 BOECKMANN, JUDITH										
35508-2		06/27/2023	071823	347494	21.32	21.32	07/27/2023	INV	PD	CREDIT BALANCE REFUND-
CHECK DATE: 07/18/2023										
102279 BOLTON & MENK INC										
0314276		06/19/2023	071823	347495	37,863.50	37,863.50	07/21/2023	INV	PD	CIRCLE THE BRICK TRAIL
CHECK DATE: 07/18/2023										
100214 BORDER STATES INDUSTRIES INC										
926534594	230126	06/26/2023	071823	347496	235.90	235.90	07/25/2023	INV	PD	CONNECT PED 6 COVERD 3
CHECK DATE: 07/18/2023										
926534607	230123	06/26/2023	071823	347496	2,194.34	2,194.34	07/25/2023	INV	PD	CONECT TRANS 6 1 500 C
CHECK DATE: 07/18/2023										
926578579	230129	07/05/2023	071823	347496	1,698.90	1,698.90	08/25/2023	INV	PD	ELBOW CAP 600AMP (18)
CHECK DATE: 07/18/2023										
					4,129.14					
100220 BOYER FORD TRUCKS INC										
005P22494		06/15/2023	071823	347497	171.00	171.00	07/15/2023	INV	PD	#312 DEF FILTER
CHECK DATE: 07/18/2023										
005P22497		06/15/2023	071823	347497	37.43	37.43	07/15/2023	INV	PD	#312 GASKET
CHECK DATE: 07/18/2023										
005P22499		06/15/2023	071823	347497	-37.43	-37.43	07/15/2023	CRM	PD	#312 FIRE GASKET
CHECK DATE: 07/18/2023										
					171.00					
100226 BRAUN INTERTEC CORPORATION										
B347521		06/28/2023	071823	347498	1,135.00	1,135.00	07/28/2023	INV	PD	2022 DT RECON-CMT & VI
CHECK DATE: 07/18/2023										
100247 BROADWAY AWARDS INC										
53219		07/07/2023	071823	347499	36.99	36.99	08/07/2023	INV	PD	HRC Name Plate-Rehn Le
CHECK DATE: 07/18/2023										
100275 CALLAWAY GOLF										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
936708834		06/23/2023	071823	347500	194.40	194.40	08/22/2023	INV	PD	RESALE
CHECK DATE: 07/18/2023										
936732050		06/28/2023	071823	347500	234.00	234.00	08/27/2023	INV	PD	RESALE
CHECK DATE: 07/18/2023										
					428.40					
110132 RICHARD C CARLSON										
775574		06/22/2023	071823	347501	130.00	130.00	07/22/2023	INV	PD	Adaptive- Llama Field
CHECK DATE: 07/18/2023										
107145 CARRS TREE SERVICE INC										
23541 SW		06/20/2023	071823	347502	3,175.00	3,175.00	07/20/2023	INV	PD	REMOVE HAZARD TREES-HI
CHECK DATE: 07/18/2023										
100323 CDW GOVERNMENT INC										
KF25851		06/14/2023	071823	347503	19.49	19.49	07/14/2023	INV	PD	VGA ADAPTOR FOR FD
CHECK DATE: 07/18/2023										
KK00233		06/23/2023	071823	347503	3,488.58	3,488.58	07/23/2023	INV	PD	COMPUTER EQUIP-FIRE IN
CHECK DATE: 07/18/2023										
KK38691		06/26/2023	071823	347503	215.09	215.09	07/26/2023	INV	PD	IT ENVIRONMENTAL MONIT
CHECK DATE: 07/18/2023										
KL43046		06/28/2023	071823	347503	1,600.74	1,600.74	07/28/2023	INV	PD	SURFACES FOR NEW FIREF
CHECK DATE: 07/18/2023										
KM48052		06/30/2023	071823	347503	1,578.78	1,578.78	07/30/2023	INV	PD	COMPUTER REPLACEMENTS
CHECK DATE: 07/18/2023										
					6,902.68					
100332 CENTERPOINT ENERGY RESOURCES CORP										
105010300/JUN23		07/05/2023	071323	347467	1,752.13	1,752.13	08/02/2023	INV	PD	JUN 3210 CHASKA BLVD G
CHECK DATE: 07/13/2023										
109045922/JUN23		07/06/2023	071323	347467	6,384.97	6,384.97	08/03/2023	INV	PD	JUN 1661 PARK RIDGE DR
CHECK DATE: 07/13/2023										
109052076/JUN23		07/06/2023	071323	347467	2,598.95	2,598.95	08/03/2023	INV	PD	JUN 1611 PARK RIDGE DR
CHECK DATE: 07/13/2023										
64030791582/JUN23		07/05/2023	071323	347467	13.10	13.10	08/02/2023	INV	PD	JUN 216 W 4TH ST GAS S
CHECK DATE: 07/13/2023										
64030828871/JUN23		07/05/2023	071323	347467	13.10	13.10	08/02/2023	INV	PD	JUN 423 N WALNUT ST GA
CHECK DATE: 07/13/2023										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
100337 QWEST CORPORATION					10,762.25					
313196254/JUN23 CHECK DATE: 06/29/2023		06/18/2023	062923	347445	278.70	278.70	07/14/2023	INV	PD	JUN CITY HALL LOC PHN
313773369/JUL23 CHECK DATE: 07/13/2023		07/01/2023	071323	347468	73.72	73.72	07/27/2023	INV	PD	JUL CCC BURGLAR ALARM
648071185 CHECK DATE: 07/13/2023		07/01/2023	071323	347469	353.55	353.55	07/31/2023	INV	PD	JUL SIP PHONE BILL
648107214 CHECK DATE: 07/13/2023		07/01/2023	071323	347469	850.10	850.10	07/31/2023	INV	PD	JUL INTERNET SERVICE
100379 CITY OF CHANHASSEN					1,556.07					
115261 CHECK DATE: 07/18/2023		06/26/2023	071823	347504	2,057.40	2,057.40	07/26/2023	INV	PD	54 Twins Tickets for G
100374 CHANHASSEN, CITY OF										
017242-000 6/30/23 CHECK DATE: 07/18/2023		06/30/2023	071823	347505	8.64	8.64	07/21/2023	INV	PD	STORMWATER 6/1/23-6/30
107872 CHASKA CHANHASSEN FOOTBALL ASSOCIATION										
2023-01 CHECK DATE: 07/18/2023		06/27/2023	071823	347506	5,754.00	5,754.00	07/27/2023	INV	PD	Youth Sports - Flag Fo
111217 CHASKA CAR WASH LLC										
2 CHECK DATE: 07/18/2023		07/03/2023	071823	347507	75.00	75.00	08/06/2023	INV	PD	Bldg Insp Car Washes-2
111213 CHASKA COMMONS LLC										
115480 CHECK DATE: 07/18/2023		06/12/2023	071823	347508	500.00	500.00	07/18/2023	INV	PD	Storefront Improvement
100346 CHASKA DOWNTOWN BUSINESS ALLIANCE										
Q3 2023 CHECK DATE: 07/18/2023		07/07/2023	071823	347509	14,525.00	14,525.00	08/06/2023	INV	PD	3RD QTR SPECIAL SERVIC

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
100377 CHASKA ROTARY CLUB										
6206		07/06/2023	071823	347511	361.50	361.50	07/31/2023	INV	PD	3rd Qtr Dues, Meals, R
CHECK DATE: 07/18/2023										
6220		07/06/2023	071823	347510	361.50	361.50	07/31/2023	INV	PD	3rd Qtr Dues, Meals, R
CHECK DATE: 07/18/2023										
					723.00					
100350 CHASKA, CITY OF										
F&I 2023 BEAN BAG		07/05/2023	071223-1	347465	540.00	540.00	07/14/2023	INV	PD	F&I BEAN BAG TOURNAMEN
CHECK DATE: 07/12/2023										
110240 CINTAS CORPORATION NO 2										
5166274794		07/11/2023	071823	347512	108.80	108.80	08/11/2023	INV	PD	MEDICAL SUPPLIES FOR F
CHECK DATE: 07/18/2023										
109942 MANSFIELD TOP SERVICES INC										
32009017933		07/01/2023	071823	347513	3,491.25	3,491.25	07/31/2023	INV	PD	JUL CURL/EVENT CLEANIN
CHECK DATE: 07/18/2023										
42009008319		06/29/2023	071823	347513	741.58	741.58	07/29/2023	INV	PD	JUN EVENT CTR LABOR
CHECK DATE: 07/18/2023										
					4,232.83					
102659 CIVICPLUS LLC										
266380		06/29/2023	071823	347514	5,250.00	5,250.00	07/29/2023	INV	PD	CIVICGOV LICENSING & I
CHECK DATE: 07/18/2023										
100418 CLEARSOFT INC										
165-319		07/01/2023	071323	347470	75.00	75.00	07/27/2023	INV	PD	JUL FD WATER SOFTENER
CHECK DATE: 07/13/2023										
100419 CLOVER CONDOMINIUM ASSOCIATION										
498838-20	230005	07/15/2023	071823	347515	419.95	419.95	08/01/2023	INV	PD	AUG COMMUNITY ROOM DUE
CHECK DATE: 07/18/2023										
109691 PRO-SHOPKEEPER COMPUTER SOFTWARE COMPANY										
INV1559743		07/01/2023	071823	347516	794.00	794.00	07/31/2023	INV	PD	JUL TC/LOOP SOFTWARE
CHECK DATE: 07/18/2023										

Report generated: 07/13/2023 11:30
User: 8482mrob
Program ID: apinvlst

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
107634 CRAIG MICHAEL HARRINGTON										
PARCEL 10/45 HWY 41 CHECK DATE: 07/18/2023		06/28/2023	071823	347517	3,129.20	3,129.20	07/28/2023	INV	PD	Parcels 10/45 Hearings
111222 CNH ARCHITECTS LTD										
2793 CHECK DATE: 07/18/2023		05/31/2023	071823	347518	79,119.48	79,119.48	07/15/2023	INV	PD	PUBLIC SAFETY FACILITY
2821 CHECK DATE: 07/18/2023		06/30/2023	071823	347518	88,646.03	88,646.03	08/11/2023	INV	PD	PUBLIC SAFETY FACILITY
					167,765.51					
100428 COBRA GOLF INC										
G3315116 CHECK DATE: 07/18/2023		06/23/2023	071823	347519	2,054.00	2,054.00	09/21/2023	INV	PD	RESALE
100768 CODE 4 SERVICES INC										
8523 CHECK DATE: 07/18/2023		07/06/2023	071823	347520	986.64	986.64	08/05/2023	INV	PD	Equip for new Police C
8553 CHECK DATE: 07/18/2023		07/05/2023	071823	347520	20,805.06	20,805.06	08/04/2023	INV	PD	Upfitting Squad #1231
8554 CHECK DATE: 07/18/2023		07/05/2023	071823	347520	18,100.59	18,100.59	08/04/2023	INV	PD	Upfitting Squad #1232
					39,892.29					
100436 COMCAST CORPORATION										
175707326 CHECK DATE: 06/29/2023		06/15/2023	062923	347446	775.00	775.00	07/15/2023	INV	PD	JUN CITY HALL FIBER
105466 COMPUTER INTEGRATION TECHNOLOGIES INC										
351166 CHECK DATE: 07/18/2023		06/15/2023	071823	347521	250.80	250.80	07/15/2023	INV	PD	JUL CYBER SECURITY TRA
352785 CHECK DATE: 07/18/2023		06/22/2023	071823	347521	225.00	225.00	07/22/2023	INV	PD	REMOTE SUPPORT SERVICE
					475.80					
107399 OCCUPATIONAL HEALTH CENTERS OF MN PC										
103791352		06/16/2023	071823	347522	82.00	82.00	07/30/2023	INV	PD	PRE-PLACEMENT DRUG TES

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/18/2023										
106301 CORE AND MAIN LP										
T057916		06/30/2023	071823	347523	380.00	380.00	07/30/2023	INV	PD	RETROFIT KIT
CHECK DATE: 07/18/2023										
T138046	230128	06/30/2023	071823	347523	3,840.00	3,840.00	07/30/2023	INV	PD	INVENTORY- 1 1/2" SENS
CHECK DATE: 07/18/2023										
T165390		07/07/2023	071823	347523	817.50	817.50	08/07/2023	INV	PD	NUT WRENCH
CHECK DATE: 07/18/2023										
					5,037.50					
110391 CUMMINS INC										
E4-90250		06/15/2023	071823	347524	968.38	968.38	07/15/2023	INV	PD	#312 NOX SENSOR & GASK
CHECK DATE: 07/18/2023										
100481 CUSTOM FIRE APPARATUS INC										
0022351-IN		04/13/2023	071823	347525	166.37	166.37	08/10/2023	INV	PD	#311 BRAKE
CHECK DATE: 07/18/2023										
103057 CUSTOMIZED FIRE RESCUE TRAINING INC										
2361		06/20/2023	071823	347526	750.00	750.00	07/22/2023	INV	PD	FF TRAINING
CHECK DATE: 07/18/2023										
100490 DAKOTA SUPPLY GROUP										
S102536585.001	230120	06/19/2023	071823	347527	14,295.56	14,295.56	07/25/2023	INV	PD	(16) TRANS GRD SLEEVE
CHECK DATE: 07/18/2023										
111417 MINNESOTA DEPARTMENT OF ADMINISTRATION										
00000743599		05/10/2023	071823	347528	82.40	82.40	07/30/2023	INV	PD	DATA PRACTICES 201+INT
CHECK DATE: 07/18/2023										
103686 DAVES VALLEY SPORTS INC										
3628		07/07/2023	071823	347529	1,213.30	1,213.30	08/07/2023	INV	PD	Curling T-shirts for r
CHECK DATE: 07/18/2023										
103870 DIVERSIFIED PLUMBING AND HEATING INC										
36585		06/23/2023	071823	347530	2,903.46	2,903.46	07/23/2023	INV	PD	PLUMBING REPAIRS AT 31

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/18/2023										
36672		07/05/2023	071823	347530	155.00	155.00	08/05/2023	INV	PD	RPZ TESTING FOR PARK I
CHECK DATE: 07/18/2023										
36674		07/05/2023	071823	347530	155.00	155.00	08/05/2023	INV	PD	FIREMAN'S PARK FOUNTAI
CHECK DATE: 07/18/2023										
					3,213.46					
100549 DORSEY AND WHITNEY LLP										
3886031		06/15/2023	071823	347531	7,844.00	7,844.00	07/30/2023	INV	PD	CHASKA BUILDING CENTER
CHECK DATE: 07/18/2023										
100550 DOTCOM PRINTING INC										
26830		06/23/2023	071823	347532	284.54	284.54	07/23/2023	INV	PD	TEE SIGN
CHECK DATE: 07/18/2023										
100589 ELECTRICAL MATERIALS COMPANY										
408119		06/14/2023	071823	347533	269.91	269.91	07/14/2023	INV	PD	PVC U-GUARD ADAPTER
CHECK DATE: 07/18/2023										
102657 ENERGY MANAGEMENT SOLUTIONS INC										
10658		07/01/2023	071823	347534	6,241.34	6,241.34	08/05/2023	INV	PD	JUL RETAINER FEE
CHECK DATE: 07/18/2023										
104192 ENVIRONMENTAL EQUIPMENT & SERVICES INC										
23100		06/14/2023	071823	347535	1,391.31	1,391.31	07/14/2023	INV	PD	#144 SUCTION TUBE LINE
CHECK DATE: 07/18/2023										
103643 EROSION PRODUCTS LLC										
231754		06/15/2023	071823	347536	514.25	514.25	07/15/2023	INV	PD	EROSION BLANKET
CHECK DATE: 07/18/2023										
100617 ESCH CONSTRUCTION SUPPLY INC										
INV46881		06/27/2023	071823	347537	1,694.00	1,694.00	07/27/2023	INV	PD	CONCRETE GRINDING WHEE
CHECK DATE: 07/18/2023										
100625 EUREKA CONSTRUCTION INC										
53290150-8		05/25/2023	062323	347443	476,635.79	476,635.79	06/25/2023	INV	PD	CREEK RD UTILITY & ST

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 06/23/2023										
105728 FIDELITY SECURITY LIFE INSURANCE COMPANY										
165845779		06/29/2023	071123	347458	770.84	770.84	07/29/2023	INV	PD	JUL EMP INS PREM-VISIO
CHECK DATE: 07/11/2023										
111170 ELLIOTT AUTO SUPPLY CO INC										
1-8765192		06/20/2023	071823	347538	99.03	99.03	07/20/2023	INV	PD	#1222 BRAKE PADS
CHECK DATE: 07/18/2023										
100649 FEDERAL EXPRESS CORPORATION										
8-175-72224		06/28/2023	071323	347471	34.56	34.56	07/13/2023	INV	PD	UB SHIPPING FROM US BA
CHECK DATE: 07/13/2023										
8-183-34761		07/05/2023	071323	347471	96.98	96.98	07/20/2023	INV	PD	ELEC 6/23 & UB SHIPPIN
CHECK DATE: 07/13/2023										
					131.54					
100653 FERGUSON ENTERPRISES INC										
0182860		06/27/2023	071823	347539	64.79	64.79	07/27/2023	INV	PD	STOCK
CHECK DATE: 07/18/2023										
0182884		06/27/2023	071823	347539	17.13	17.13	07/27/2023	INV	PD	TUBE CUTTER
CHECK DATE: 07/18/2023										
0202201		07/07/2023	071823	347539	44.64	44.64	08/07/2023	INV	PD	SOCKET SAVER
CHECK DATE: 07/18/2023										
					126.56					
100658 FERGUSON WATERWORKS										
0511409	230122	06/07/2023	071823	347540	396.66	396.66	07/07/2023	INV	PD	INVENTORY- RITE HITE A
CHECK DATE: 07/18/2023										
100655 FERRELLGAS 7780961										
2032793817		06/26/2023	071823	347541	72.30	72.30	07/26/2023	INV	PD	PROPANE
CHECK DATE: 07/18/2023										
106319 CHAD JEREMY FIGG										
Jun 2023		07/05/2023	071823	347542	685.20	685.20	08/05/2023	INV	PD	Jun Tae Kwon Do
CHECK DATE: 07/18/2023										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
100693 FS3 INC										
83743 CHECK DATE: 07/18/2023		06/21/2023	071823	347543	338.05	338.05	07/21/2023	INV	PD	T23 ROLLER BEARINGS FO
111411 GANTI, VENKATA										
10002105 CHECK DATE: 07/18/2023		06/27/2023	071823	347544	130.00	130.00	07/27/2023	INV	PD	CREDIT BALANCE REFUND-
100729 GILBERT MECHANICAL CONTRACTORS LLC										
230287 CHECK DATE: 07/18/2023		04/19/2023	071823	347545	776.00	776.00	07/29/2023	INV	PD	QTRLY HVAC SVC
100737 GMH ASPHALT CORPORATION										
52492300-6 CHECK DATE: 07/18/2023		06/16/2023	071823	347546	32,355.25	32,355.25	07/16/2023	INV	PD	2022 DT RECONSTRUCTION
100744 GOODIN COMPANY										
01643304-00 CHECK DATE: 07/18/2023		06/16/2023	071823	347547	620.00	620.00	07/16/2023	INV	PD	BOILER PIPING PUMP ROO
101463 GOPHER STATE ONE CALL										
3060285 CHECK DATE: 07/18/2023		06/30/2023	071823	347548	835.65	835.65	07/30/2023	INV	PD	JUNE LOCATES
100759 WW GRAINGER INC										
9736434458 CHECK DATE: 07/18/2023		06/12/2023	071823	347549	174.08	174.08	07/12/2023	INV	PD	PARTS FOR MAIN LEAK
9739569623 CHECK DATE: 07/18/2023		06/14/2023	071823	347549	1,296.62	1,296.62	07/14/2023	INV	PD	MSB WATER FOUNTAIN
9750858020 CHECK DATE: 07/18/2023		06/26/2023	071823	347549	114.92	114.92	07/26/2023	INV	PD	TC SINK & FAUCET
9752330127 CHECK DATE: 07/18/2023		06/26/2023	071823	347549	372.90	372.90	07/26/2023	INV	PD	WALL FANS FOR CONCESSI
9752827445 CHECK DATE: 07/18/2023		06/27/2023	071823	347549	133.08	133.08	07/27/2023	INV	PD	BELTS FOR CONDENSING T
9754742949		06/28/2023	071823	347549	230.53	230.53	07/28/2023	INV	PD	SCALE FILTERS

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/18/2023										
					2,322.13					
100785 HACH COMPANY										
13639018		06/29/2023	071823	347550	1,073.80	1,073.80	07/29/2023	INV	PD	WTP - MANGANESE
CHECK DATE: 07/18/2023										
100807 HARTMAN COMPANIES INC										
12655		06/28/2023	071823	347551	39,190.00	39,190.00	07/28/2023	INV	PD	SPRING SHADE TREE PROG
CHECK DATE: 07/18/2023										
100810 HAWKINS INC										
6507297		06/19/2023	071823	347552	7,776.05	7,776.05	08/03/2023	INV	PD	WTP CHEMICALS
CHECK DATE: 07/18/2023										
6508189		06/25/2023	071823	347552	5,316.88	5,316.88	08/09/2023	INV	PD	WTP CHEMICALS
CHECK DATE: 07/18/2023										
6514223		07/03/2023	071823	347552	4,571.91	4,571.91	08/03/2023	INV	PD	WTP CHEMICALS
CHECK DATE: 07/18/2023										
					17,664.84					
100827 HEGERS DAIRY LLC										
1334		06/16/2023	071823	347553	548.51	548.51	07/17/2023	INV	PD	Ice Cream for Concessi
CHECK DATE: 07/18/2023										
1335		06/20/2023	071823	347553	358.24	358.24	07/20/2023	INV	PD	Ice Cream for Concessi
CHECK DATE: 07/18/2023										
1337		06/27/2023	071823	347553	411.15	411.15	07/27/2023	INV	PD	Ice Cream for Concessi
CHECK DATE: 07/18/2023										
1338		06/30/2023	071823	347553	549.10	549.10	07/30/2023	INV	PD	Concession Stand Resal
CHECK DATE: 07/18/2023										
1339		07/07/2023	071823	347553	562.77	562.77	08/07/2023	INV	PD	Concession Stand Resal
CHECK DATE: 07/18/2023										
					2,429.77					
100841 HERMANS LANDSCAPE SUPPLIES										
56518/1		05/05/2023	071823	347554	-660.00	-660.00	07/12/2023	CRM	PD	XMAS IN MAY CREDIT
CHECK DATE: 07/18/2023										
57633/1		06/21/2023	071823	347554	373.50	373.50	07/21/2023	INV	PD	GOLF COARSE BOOSTER
CHECK DATE: 07/18/2023										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
57663/1 CHECK DATE: 07/18/2023		06/21/2023	071823	347554	360.50	360.50	07/21/2023	INV	PD	GOLF COARSE BOOSTER
57744/1 CHECK DATE: 07/18/2023		06/22/2023	071823	347554	290.50	290.50	07/22/2023	INV	PD	GOLF COURSE BOOSTER
57782/1 CHECK DATE: 07/18/2023		06/23/2023	071823	347554	249.00	249.00	07/23/2023	INV	PD	GOLF COURSE BOOSTER
100848 HIGH TECH CLEANING INC					613.50					
19000 CHECK DATE: 07/18/2023		06/27/2023	071823	347555	1,021.33	1,021.33	07/27/2023	INV	PD	CITY HALL CLEANING/RES
19001 CHECK DATE: 07/18/2023		06/27/2023	071823	347555	844.02	844.02	07/27/2023	INV	PD	FIRE STATION CLEANING
19007 CHECK DATE: 07/18/2023		07/01/2023	071823	347555	3,294.00	3,294.00	08/01/2023	INV	PD	CITY HALL-Cleaning Ser
19008 CHECK DATE: 07/18/2023		07/01/2023	071823	347555	520.00	520.00	08/01/2023	INV	PD	COMMUNITY ROOM - CLOVE
19009 CHECK DATE: 07/18/2023		07/01/2023	071823	347555	1,593.00	1,593.00	08/01/2023	INV	PD	FIRE STATION-Cleaning
19010 CHECK DATE: 07/18/2023		07/01/2023	071823	347555	1,215.00	1,215.00	08/01/2023	INV	PD	HISTORY CENTER-Cleanin
19011 CHECK DATE: 07/18/2023		07/01/2023	071823	347555	215.00	215.00	08/01/2023	INV	PD	IT DEPARTMENT-Cleaning
19012 CHECK DATE: 07/18/2023		07/01/2023	071823	347555	2,525.96	2,525.96	08/01/2023	INV	PD	MSB-Cleaning Services
19013 CHECK DATE: 07/18/2023		07/01/2023	071823	347555	185.00	185.00	08/01/2023	INV	PD	STANTEC BUILDING
19014 CHECK DATE: 07/18/2023		07/01/2023	071823	347555	665.00	665.00	08/01/2023	INV	PD	WTP
100878 HUEBSCH					12,078.31					
84176/JUN2023 CHECK DATE: 07/18/2023		06/30/2023	071823	347556	2,177.96	2,177.96	07/10/2023	INV	PD	JUN RUG/MAT SVC
100889 INTERNATIONAL CITY MGMT ASSN RETIREMENT CORP										
2023/0630-ICMA		06/30/2023	070323	347451	5,477.85	5,477.85	06/30/2023	INV	PD	063023 Payroll - 457 &

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/03/2023										
104751 IMPACT MAILING OF MINNESOTA INC										
206432		06/23/2023	071823	347557	9,105.37	9,105.37	07/23/2023	INV	PD	Jun Bills
CHECK DATE: 07/18/2023										
206439		06/23/2023	071823	347557	1,136.44	1,136.44	07/23/2023	INV	PD	Jun Reminders
CHECK DATE: 07/18/2023										
206440		06/16/2023	071823	347557	559.70	559.70	07/16/2023	INV	PD	Jun Disconnects
CHECK DATE: 07/18/2023										
206441		07/07/2023	071823	347557	602.26	602.26	08/07/2023	INV	PD	Jun Final Bills
CHECK DATE: 07/18/2023										
					11,403.77					
111416 INCLUSION SOLUTIONS LLC										
144030		07/11/2023	071823	347558	1,738.44	1,738.44	08/10/2023	INV	PD	Precinct Banners for W
CHECK DATE: 07/18/2023										
100900 INDELCO PLASTICS CORPORATION										
INV401515	230121	06/13/2023	071823	347559	314.44	314.44	07/13/2023	INV	PD	INVENTORY-PVC ADAPTERS
CHECK DATE: 07/18/2023										
110528 INVOICE CLOUD INC										
3052-2023_6		06/30/2023	071823	347560	10,140.84	10,140.84	07/30/2023	INV	PD	Jun UB Payment Process
CHECK DATE: 07/18/2023										
100947 J GARDNER & ASSOC										
20131		06/29/2023	071823	347561	915.00	915.00	07/29/2023	INV	PD	Kids tattoos
CHECK DATE: 07/18/2023										
107317 JL THEIS INC										
3594		06/30/2023	071823	347562	19,491.00	19,491.00	07/30/2023	INV	PD	REPAIRS TO SEATWALLS O
CHECK DATE: 07/18/2023										
102031 TYCO FIRE & SECURITY (US) MANAGEMENT INC										
23583293		06/12/2023	071823	347563	1,780.80	1,780.80	07/12/2023	INV	PD	Annual contract for Fi
CHECK DATE: 07/18/2023										
51020632		06/27/2023	071823	347563	4,367.90	4,367.90	07/27/2023	INV	PD	5 Year Inspection of F

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/18/2023										
					6,148.70					
111413 JOHNSON, JOHNNIE										
10014757		06/27/2023	071823	347564	90.96	90.96	07/27/2023	INV	PD	CREDIT BALANCE REFUND-
CHECK DATE: 07/18/2023										
100972 JT SERVICES OF MINNESOTA										
JT23-191-01	230130	07/10/2023	071823	347565	9,298.13	9,298.13	08/10/2023	INV	PD	ST LT STD 23' BLACK FI
CHECK DATE: 07/18/2023										
JT23-191-02	230131	07/10/2023	071823	347565	5,423.91	5,423.91	08/10/2023	INV	PD	ST LT STD 23' BLACK FI
CHECK DATE: 07/18/2023										
					14,722.04					
111280 REBECCA KICKERT										
3		06/27/2023	062923	347447	5,456.00	5,456.00	07/01/2023	INV	PD	JUL RELOCATION CLAIM
CHECK DATE: 06/29/2023										
101018 KRISS PREMIUM PRODUCTS INC										
183468		05/26/2023	071823	347566	1,510.85	1,510.85	06/26/2023	INV	PD	Condenser chemical + I
CHECK DATE: 07/18/2023										
183873		06/21/2023	071823	347566	1,052.50	1,052.50	07/21/2023	INV	PD	Treatment for condense
CHECK DATE: 07/18/2023										
					2,563.35					
103247 RACHAEL KROOG										
06/2023-01		06/20/2023	071823	347567	408.00	408.00	07/20/2023	INV	PD	Pickleball Lessons - 6
CHECK DATE: 07/18/2023										
101103 L & S ELECTRIC INC										
699586		06/29/2023	071823	347568	17,800.00	17,800.00	07/31/2023	INV	PD	MRS LTC REPAIR
CHECK DATE: 07/18/2023										
101043 LANO EQUIPMENT INC										
01-1001871		06/15/2023	071823	347569	239.84	239.84	07/15/2023	INV	PD	#723 TRACK TENSIONER G
CHECK DATE: 07/18/2023										
01-1004589		06/27/2023	071823	347569	250.00	250.00	07/27/2023	INV	PD	BOBCAT ATTACHMENT RENT
CHECK DATE: 07/18/2023										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
					489.84					
101057 LEAGUE OF MINNESOTA CITIES										
10002436-JUL23 AUDIT CHECK DATE: 07/18/2023		07/05/2023	071823	347570	171,376.00	171,376.00	08/01/2023	INV	PD	WORKERS COMPENSATION I
101071 LENZEN CHEVROLET BUICK INC										
87236 CHECK DATE: 07/18/2023		07/06/2023	071823	347571	51.38	51.38	08/06/2023	INV	PD	KEY-DRUG FORFEITURES
87267 CHECK DATE: 07/18/2023		07/12/2023	071823	347571	74.11	74.11	08/12/2023	INV	PD	#60 B.B VAN - PANEL
					125.49					
101097 LOCATORS & SUPPLIES INC										
0308043-IN CHECK DATE: 07/18/2023		06/23/2023	071823	347572	1,729.75	1,729.75	07/23/2023	INV	PD	SHOVELS, SPADES AND TR
0308177-IN CHECK DATE: 07/18/2023		06/29/2023	071823	347572	614.94	614.94	07/29/2023	INV	PD	RETRACTABLE CONE BARS
0308304-IN CHECK DATE: 07/18/2023		07/10/2023	071823	347572	1,469.86	1,469.86	08/10/2023	INV	PD	FLAGS
					3,814.55					
110118 LOCKRIDGE GRINDAL NAUEN PLLP										
28792 CHECK DATE: 07/18/2023		07/01/2023	071823	347573	3,333.33	3,333.33	08/12/2023	INV	PD	JUL LOBBYIST FOR CITY
101285 M & M INSULATION										
N6T6023 CHECK DATE: 07/18/2023		06/28/2023	071823	347574	2,923.00	2,923.00	07/28/2023	INV	PD	LOOP CLUBHOUSE-WATERPR
N6T6024 CHECK DATE: 07/18/2023		06/28/2023	071823	347574	3,951.00	3,951.00	07/28/2023	INV	PD	LOOP MAINT BLDG-WATERP
					6,874.00					
105710 MACQUEEN EMERGENCY GROUP										
P09263 CHECK DATE: 07/18/2023		06/14/2023	071823	347575	306.44	306.44	07/14/2023	INV	PD	#312 FOAM TANK SENSOR
104521 MANGOLD GROUP LLC										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
10431 CHECK DATE: 07/18/2023		06/30/2023	071823	347576	2,249.00	2,249.00	07/30/2023	INV	PD	MOUNT PLEASANT MAINT J
103176 MANSFIELD OIL COMPANY										
24399982 CHECK DATE: 07/18/2023		06/28/2023	071823	347577	10,002.60	10,002.60	07/28/2023	INV	PD	UNLEADED FUEL
24399983 CHECK DATE: 07/18/2023		06/28/2023	071823	347577	8,749.41	8,749.41	07/28/2023	INV	PD	DYED DIESEL
					18,752.01					
101168 MELCHERT HUBERT SJODIN PLLP										
167936 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	2,199.05	2,199.05	07/26/2023	INV	PD	GENERAL FUND
167937 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	408.10	408.10	07/26/2023	INV	PD	COUNCIL, PLANNING MTGS
167938 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	83.60	83.60	07/26/2023	INV	PD	THE LOOP GOLF COURSE
167939 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	990.00	990.00	07/26/2023	INV	PD	POPPLER REAL ESTATE LI
167940 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	145.20	145.20	07/26/2023	INV	PD	UNITED PROPERTIES-COST
167941 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	513.15	513.15	07/26/2023	INV	PD	RIVERTOWN HEIGHTS
167942 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	3,194.40	3,194.40	07/26/2023	INV	PD	401 HICKORY-WEST CREEK
167943 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	475.20	475.20	07/26/2023	INV	PD	PUBLIC SAFETY BUILDING
167944 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	3,367.10	3,367.10	07/26/2023	INV	PD	CIRCLE THE BRICK PROJE
167945 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	2,884.50	2,884.50	07/26/2023	INV	PD	CHASKA YARDS
167946 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	640.10	640.10	07/26/2023	INV	PD	HAZELTINE WATER TREATM
167947 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	5,155.15	5,155.15	07/26/2023	INV	PD	2023 NEW AMI SYSTEM
167948 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	105.60	105.60	07/26/2023	INV	PD	RIVERWOODS PLAT

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
167950 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	344.85	344.85	07/26/2023	INV	PD	PLANNING & ZONING
167953 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	3,726.30	3,726.30	07/26/2023	INV	PD	MUELLER SYSTEMS ARBITR
167954 CHECK DATE: 07/18/2023		06/22/2023	071823	347578	3,418.80	3,418.80	07/26/2023	INV	PD	CLUB WEST 11TH ADDITIO
					27,651.10					
101183 METROPOLITAN COUNCIL										
JUN 2023 SAC CHECK DATE: 07/18/2023		06/30/2023	071823	347579	329,660.10	329,660.10	07/31/2023	INV	PD	JUN SAC CHARGES
101182 METROPOLITAN COUNCIL										
0001160231 CHECK DATE: 07/18/2023		07/06/2023	071823	347580	289,383.60	289,383.60	08/01/2023	INV	PD	AUG SEWER SERVICES FOR
101187 METRO SALES INC										
INV2311681 CHECK DATE: 07/18/2023		06/26/2023	071823	347581	122.00	122.00	07/26/2023	INV	PD	JUL FD COPIER
INV2314188 CHECK DATE: 07/18/2023		06/28/2023	071823	347581	8,572.00	8,572.00	07/28/2023	INV	PD	NEW RICOH COPY MACHINE
INV2318683 CHECK DATE: 07/18/2023		07/05/2023	071823	347581	163.00	163.00	08/04/2023	INV	PD	Contract Invoice
					8,857.00					
102688 MINNESOTA STATE COLLEGES AND UNIVERSITIES										
52556 CHECK DATE: 07/18/2023		07/10/2023	071823	347582	370.00	370.00	08/10/2023	INV	PD	4 HR Drivers Class-Cha
104056 AQUA LOGIC INC										
114769 CHECK DATE: 07/18/2023		06/22/2023	071823	347583	47,860.00	47,860.00	07/22/2023	INV	PD	REPLACE CITY PATIO BY
101196 MID COUNTY COOP #122622										
57689 CHECK DATE: 06/29/2023		06/22/2023	062923	347448	1,001.73	1,001.73	07/02/2023	INV	PD	291 GLS DIESEL-TC
57690		06/22/2023	062923	347448	1,220.24	1,220.24	07/02/2023	INV	PD	359 GLS GAS-TC

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 06/29/2023										
					2,221.97					
111104 MILLER MENDEL INC										
4135		07/01/2023	071823	347584	9.00	9.00	07/31/2023	INV	PD	Background Investigati
CHECK DATE: 07/18/2023										
4227		07/01/2023	071823	347584	60.00	60.00	07/31/2023	INV	PD	Background Investigati
CHECK DATE: 07/18/2023										
4341		07/01/2023	071823	347584	6.55	6.55	07/31/2023	INV	PD	Background Investigati
CHECK DATE: 07/18/2023										
					75.55					
101217 MINNESOTA CHILD SUPPORT PMT CTR										
PR0630230014462992		06/30/2023	070323	347453	73.24	73.24	06/30/2023	INV	PD	063023 Payroll - Child
CHECK DATE: 07/03/2023										
PR063023001510208001		06/30/2023	070323	347452	219.65	219.65	06/30/2023	INV	PD	063023 Payroll - Child
CHECK DATE: 07/03/2023										
					292.89					
101229 MINNESOTA DEPT OF EMPLOYMENT										
41	230003	07/01/2023	071123	347459	2,433.64	2,433.64	07/15/2023	INV	PD	FORMACOAT LLC LOAN REP
CHECK DATE: 07/11/2023										
101337 MINNESOTA DEPARTMENT OF HEALTH										
1100002 2nd Qtr 2023		05/12/2023	071823	347585	18,606.51	18,606.51	07/30/2023	INV	PD	Community Water Supply
CHECK DATE: 07/18/2023										
101216 MINNESOTA FIRE SERVICE CERTIFICATION BOARD										
11522		06/14/2023	071823	347586	152.25	152.25	07/14/2023	INV	PD	Exam Fee-Fire Apparatu
CHECK DATE: 07/18/2023										
11547		06/19/2023	071823	347586	378.00	378.00	07/19/2023	INV	PD	Exam Fees-Fire Officer
CHECK DATE: 07/18/2023										
					530.25					
101247 MINNESOTA MUNICIPAL UTILITIES ASSN										
61816		06/27/2023	071823	347587	1,455.00	1,455.00	07/27/2023	INV	PD	2023 MMUA SUMMER CONFE
CHECK DATE: 07/18/2023										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
101256 MINNESOTA POLLUTION CONTROL AGENCY (TRAINING)										
115210 CHECK DATE: 07/18/2023		06/28/2023	071823	347588	23.00	23.00	07/28/2023	INV	PD	D. ABRAHAM COLLECTION
101276 MINNESOTA VALLEY ELECTRIC COOPERATIVE										
107050711/JUN23 CHECK DATE: 07/11/2023		06/27/2023	071123	347460	982.39	982.39	07/22/2023	INV	PD	JUN ST LITES-TOWN COUR
107051510/JUN23 CHECK DATE: 06/29/2023		06/21/2023	062923	347449	40.48	40.48	07/16/2023	INV	PD	JUN 82ND ST & HWY 41 S
778320601/JUN23 CHECK DATE: 06/29/2023		06/21/2023	062923	347449	133.61	133.61	07/16/2023	INV	PD	JUN CHEVALLE LIFT STAT
780272000/JUN23 CHECK DATE: 06/29/2023		06/21/2023	062923	347449	16.05	16.05	07/16/2023	INV	PD	JUN CHEVALLE IRRIGATIO
					1,172.53					
101277 MINNESOTA VALLEY ELECTRIC COOPERATIVE										
1075493 CHECK DATE: 07/11/2023		06/19/2023	071123	347461	15,063.00	15,063.00	07/19/2023	INV	PD	Lighting install-Creek
101341 MINNESOTA DEPT OF LABOR & INDUSTRY										
JUNE0190352023 CHECK DATE: 07/18/2023		06/30/2023	071823	347589	11,456.95	11,456.95	07/31/2023	INV	PD	JUN PERMIT SURCHARGES
101351 MN DEPARTMENT OF TRANSPORTATION										
00000748884 CHECK DATE: 07/18/2023		06/27/2023	071823	347590	119,547.46	119,547.46	07/27/2023	INV	PD	Hwy 41 Project Local C
P00016930 CHECK DATE: 07/18/2023		06/28/2023	071823	347591	507.03	507.03	07/28/2023	INV	PD	CREEK RD TRUNK SEWER-M
					120,054.49					
111412 MOELLER, MARIA										
10008379 CHECK DATE: 07/18/2023		06/27/2023	071823	347592	232.77	232.77	07/27/2023	INV	PD	CREDIT BALANCE REFUND-
101324 MOTOROLA										
8281658296 CHECK DATE: 07/18/2023		06/28/2023	071823	347594	562.50	562.50	07/28/2023	INV	PD	5 Chargers for Radios-

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
8281658488 CHECK DATE: 07/18/2023		06/28/2023	071823	347593	450.00	450.00	07/28/2023	INV	PD	PAGER CHARGERS-FD
					1,012.50					
101327 MP NEXLEVEL LLC										
1355655 CHECK DATE: 07/18/2023		06/27/2023	071823	347595	3,397.90	3,397.90	07/27/2023	INV	PD	FIBER PANEL RELOCATE
103236 MRA-THE MANAGEMENT ASSOCIATION										
00437387 CHECK DATE: 07/18/2023		06/06/2023	071823	347596	231.25	231.25	07/06/2023	INV	PD	MAY COMPENSATION SVCS
00438953 CHECK DATE: 07/18/2023		06/21/2023	071823	347596	2,500.00	2,500.00	08/01/2023	INV	PD	ANNUAL MEMBERSHIP FEE
					2,731.25					
103088 SID TOOL CO INC										
52752317 CHECK DATE: 07/18/2023		06/26/2023	071823	347597	122.92	122.92	07/26/2023	INV	PD	VIBRATION DAMPENERS
101354 MTI DISTRIBUTING INC #700767										
1331687-00 CHECK DATE: 07/18/2023		06/15/2023	071823	347598	32,735.31	32,735.31	07/15/2023	INV	PD	#520 GREENSMASTER TRIF
1331690-00 CHECK DATE: 07/18/2023		06/15/2023	071823	347598	32,735.31	32,735.31	07/15/2023	INV	PD	#523 GREENSMASTER TRIF
1340309-00 CHECK DATE: 07/18/2023		06/09/2023	071823	347598	-18,703.13	-18,703.13	07/09/2023	CRM	PD	TRADE OLD #520 & #523
1393438-00 CHECK DATE: 07/18/2023		06/27/2023	071823	347598	505.09	505.09	07/27/2023	INV	PD	3500 PARTS
					47,272.58					
101364 SHELLY NAHAN										
115420 CHECK DATE: 07/18/2023		07/10/2023	071823	347599	180.00	180.00	08/10/2023	INV	PD	Safe Kids 101 June 14,
115421 CHECK DATE: 07/18/2023		07/10/2023	071823	347599	495.00	495.00	08/10/2023	INV	PD	Babysitting Training J
					675.00					
101365 STAR GROUP LLC										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
4472/JUN2023 CHECK DATE: 07/13/2023		06/30/2023	071323	347472	2,689.40	2,689.40	07/10/2023	INV	PD	JUN PARTS & SUPPLIES
101253 BUSINESS PLANNING CONCEPTS INC										
383600072023 CHECK DATE: 07/03/2023		06/01/2023	070323	347454	176.00	176.00	07/10/2023	INV	PD	JUL PERA LIFE PREMIUMS
101465 ON SITE SANITATION INC										
0001562596 CHECK DATE: 07/18/2023		07/13/2023	071823	347600	2,265.00	2,265.00	08/12/2023	INV	PD	F&I portable bathrooms
0001565032 CHECK DATE: 07/18/2023		07/08/2023	071823	347600	146.00	146.00	08/07/2023	INV	PD	SUNSET PARK
0001565033 CHECK DATE: 07/18/2023		07/08/2023	071823	347600	146.00	146.00	08/07/2023	INV	PD	CLOVER RIDGE SOCCER
0001568077 CHECK DATE: 07/18/2023		07/08/2023	071823	347600	-79.50	-79.50	08/08/2023	CRM	PD	LIONS PARK
					2,477.50					
101484 PAPCO INC (NEED NEW W-9)										
229088 CHECK DATE: 07/18/2023		06/28/2023	071823	347601	515.00	515.00	07/28/2023	INV	PD	Wheels for Carbon Auto
111410 LARRY R PAST										
115408 CHECK DATE: 07/18/2023		07/01/2023	071823	347602	150.00	150.00	08/01/2023	INV	PD	entertainment for Walk
101491 PATCHIN MESSNER APPRAISALS INC										
22072H CHECK DATE: 07/18/2023		06/16/2023	071823	347603	4,798.75	4,798.75	07/16/2023	INV	PD	PARCEL 45 APPRAISAL-SI
105181 BOTTLING GROUP LLC										
48193301 CHECK DATE: 07/18/2023		06/28/2023	071823	347604	835.18	835.18	07/28/2023	INV	PD	Concession Stand Resal
101510 PERFORMANCE PLUS LLC										
123530 CHECK DATE: 07/18/2023		06/26/2023	071823	347605	576.00	576.00	07/26/2023	INV	PD	FF PRE-EMPLOYMENT MEDI

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
123543 CHECK DATE: 07/18/2023		07/05/2023	071823	347605	576.00	576.00	08/04/2023	INV	PD	FF PRE-EMPLOYMENT MEDI
					1,152.00					
108564 PERSONNEL EVALUATION INC										
48147 CHECK DATE: 07/18/2023		06/30/2023	071823	347606	75.00	75.00	07/30/2023	INV	PD	PEP Testing - New Hire
110597 DAVID PHILP										
PARCELS 10/45 HWY 41 CHECK DATE: 07/18/2023		06/29/2023	071823	347607	3,049.63	3,049.63	07/29/2023	INV	PD	Parcels 10/45 Hearings
104066 PINE PRODUCTS INC										
131045 CHECK DATE: 07/18/2023		06/23/2023	071823	347608	220.00	220.00	07/23/2023	INV	PD	LANDSCAPE MULCH FOR CI
131050 CHECK DATE: 07/18/2023		06/23/2023	071823	347608	220.00	220.00	07/23/2023	INV	PD	LANDSCAPE MULCH FOR CI
131094 CHECK DATE: 07/18/2023		06/27/2023	071823	347608	220.00	220.00	07/27/2023	INV	PD	MULCH
					660.00					
101536 PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC										
3106168453 CHECK DATE: 07/18/2023		06/29/2023	071823	347609	499.14	499.14	07/29/2023	INV	PD	MAIL MACHINE LEASE 4/3
106085 N&M ENTERPRISES INC										
INV769094 CHECK DATE: 07/18/2023		06/14/2023	071823	347610	3,204.30	3,204.30	07/14/2023	INV	PD	GARBAGE BAGS FOR CITY
101557 POWER SYSTEM ENGINEERING INC										
9047898 CHECK DATE: 07/18/2023		07/06/2023	071823	347611	97.50	97.50	08/06/2023	INV	PD	COORDINATION STUDY - J
9047899 CHECK DATE: 07/18/2023		07/06/2023	071823	347611	487.50	487.50	08/06/2023	INV	PD	GENERAL ENGINEERING FO
9048111 CHECK DATE: 07/18/2023		07/07/2023	071823	347611	537.50	537.50	08/07/2023	INV	PD	WO#12916
9048206 CHECK DATE: 07/18/2023		07/10/2023	071823	347611	3,817.50	3,817.50	08/10/2023	INV	PD	AMI CONSULTING - JUNE

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
					4,940.00					
101576 FORNER ENTERPRISES INC										
20226488		03/27/2023	071823	347612	369.00	369.00	04/29/2023	INV	PD	PROPOSED DEVELOPMENT S
CHECK DATE: 07/18/2023										
20236574		06/16/2023	071823	347612	339.00	339.00	07/24/2023	INV	PD	PROPOSED DEVELOPMENT S
CHECK DATE: 07/18/2023										
					708.00					
103055 QUALITY PROPANE INC										
4083782		06/26/2023	071823	347613	68.42	68.42	07/26/2023	INV	PD	Zamboni LP Gas
CHECK DATE: 07/18/2023										
4182953		07/10/2023	071823	347613	47.90	47.90	08/10/2023	INV	PD	Zamboni LP Gas
CHECK DATE: 07/18/2023										
					116.32					
107855 STAPLES INC										
33054067		06/16/2023	071823	347614	345.98	345.98	07/16/2023	INV	PD	Plotter Cartridge for
CHECK DATE: 07/18/2023										
101684 R & R SPECIALTIES OF WISCONSIN INC										
0079138-IN		06/27/2023	071823	347615	45.00	45.00	07/27/2023	INV	PD	Zamboni Blade Sharpeni
CHECK DATE: 07/18/2023										
104417 RAPIT PRINTING INC										
401270		06/26/2023	071823	347616	220.41	220.41	07/26/2023	INV	PD	In-Ice Fire & Ice Logo
CHECK DATE: 07/18/2023										
101616 RDO EQUIPMENT COMPANY										
P0275870		06/26/2023	071823	347617	1,146.70	1,146.70	07/26/2023	INV	PD	#710 VACTOR SUCTION HO
CHECK DATE: 07/18/2023										
101617 REACH FOR RESOURCES INC										
6847708		05/31/2023	071823	347618	141.28	141.28	07/22/2023	INV	PD	Inclusion Contract- Ov
CHECK DATE: 07/18/2023										
111281 JOSHUA C REKEDAL										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
3		06/27/2023	062923	347450	3,658.00	3,658.00	07/01/2023	INV	PD	JUL RELOCATION CLAIM
CHECK DATE: 06/29/2023										
111038 SKR GROUP INC										
6283		06/30/2023	071823	347619	7,462.29	7,462.29	07/30/2023	INV	PD	HR SCANNING PROJECT
CHECK DATE: 07/18/2023										
107697 RIVERS EDGE CONCRETE LLC										
7165599		06/14/2023	071823	347620	850.00	850.00	07/15/2023	INV	PD	DRIVEWAY REPAIR 574 WE
CHECK DATE: 07/18/2023										
7167019		06/15/2023	071823	347620	520.25	520.25	07/15/2023	INV	PD	EAST LAKE DRIVE CURB P
CHECK DATE: 07/18/2023										
					1,370.25					
101668 ROBBS ELECTRIC INC										
44535		06/28/2023	071823	347621	990.00	990.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44536		06/28/2023	071823	347621	4,350.00	4,350.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44537		06/28/2023	071823	347621	5,830.00	5,830.00	07/23/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44538		06/28/2023	071823	347621	955.00	955.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44539		06/28/2023	071823	347621	3,980.00	3,980.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44540		06/28/2023	071823	347621	200.00	200.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44541		06/28/2023	071823	347621	1,565.00	1,565.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44542		06/28/2023	071823	347621	6,040.00	6,040.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44543		06/28/2023	071823	347621	2,085.00	2,085.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44544		06/28/2023	071823	347621	5,775.00	5,775.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44545		06/28/2023	071823	347621	2,415.00	2,415.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
44546		06/28/2023	071823	347621	1,865.00	1,865.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44547		06/28/2023	071823	347621	2,715.00	2,715.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
44548		06/28/2023	071823	347621	5,770.00	5,770.00	07/28/2023	INV	PD	WO#1047 2022 OH-UG 41/
CHECK DATE: 07/18/2023										
					44,535.00					
101669 ROBERT HALF TECHNOLOGY										
62210446		06/28/2023	071823	347622	3,040.00	3,040.00	07/28/2023	INV	PD	FINANCE TEMP-HOLMLUND
CHECK DATE: 07/18/2023										
62230700		07/04/2023	071823	347622	1,520.00	1,520.00	08/04/2023	INV	PD	FINANCE TEMP-HOLMLUND
CHECK DATE: 07/18/2023										
62260132		07/11/2023	071823	347622	3,040.00	3,040.00	08/11/2023	INV	PD	FINANCE TEMP-HOLMLUND
CHECK DATE: 07/18/2023										
					7,600.00					
110677 HAJOCA CORPORATION										
S019073069.001		06/16/2023	071823	347623	1,208.33	1,208.33	07/16/2023	INV	PD	JETTING TOOL-Bldg Mnt
CHECK DATE: 07/18/2023										
S019099811.001		06/13/2023	071823	347623	68.88	68.88	07/13/2023	INV	PD	FIRE PIT FITTINGS
CHECK DATE: 07/18/2023										
S019144414.001		06/26/2023	071823	347623	579.62	579.62	07/26/2023	INV	PD	FIREMANS PARK RPZ
CHECK DATE: 07/18/2023										
					1,856.83					
101673 ROCHESTER MIDLAND CORP										
INV00389791		06/25/2023	071823	347624	60.90	60.90	07/25/2023	INV	PD	FIREMAN'S PARK
CHECK DATE: 07/18/2023										
100574 SAFETY SIGNS										
0133057-IN		06/28/2023	071823	347625	2,680.00	2,680.00	07/28/2023	INV	PD	SIGN POSTS-100 UNITS
CHECK DATE: 07/18/2023										
101703 SALVATION ARMY										
JUN/23 HS		06/30/2023	071823	347626	120.00	120.00	08/06/2023	INV	PD	JUN HEAT SHARE CONTRIB
CHECK DATE: 07/18/2023										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
101744 SCOTT COUNTY TREASURER										
IN29689 CHECK DATE: 07/18/2023		06/16/2023	071823	347627	900.00	900.00	07/13/2023	INV	PD	FF CLASS A TRAINING
IN29764 CHECK DATE: 07/18/2023		06/23/2023	071823	347627	866.25	866.25	07/20/2023	INV	PD	Dept range training, m
					1,766.25					
110596 JOEL SELTZ										
PARCELS 10/45 HWY 41 CHECK DATE: 07/18/2023		06/28/2023	071823	347628	3,024.37	3,024.37	07/28/2023	INV	PD	Parcels 10/45 Hearings
104827 ROHN INDUSTRIES										
0001526 CHECK DATE: 07/18/2023		06/12/2023	071823	347629	24.54	24.54	07/12/2023	INV	PD	Service security conso
110939 DEVTHIRTY3 LLC										
1603 CHECK DATE: 07/18/2023		06/23/2023	071823	347630	6,515.50	6,515.50	07/23/2023	INV	PD	Bldg Insp Doc Scanning
1613 CHECK DATE: 07/18/2023		07/07/2023	071823	347630	7,344.25	7,344.25	08/07/2023	INV	PD	Bldg Insp Doc Scanning
					13,859.75					
104547 SITEONE LANDSCAPE SUPPLY HOLDING LLC										
131583524-001 CHECK DATE: 07/18/2023		06/21/2023	071823	347631	691.08	691.08	07/21/2023	INV	PD	IRRIGATION SUPPLIES FO
131785545-001 CHECK DATE: 07/18/2023		06/27/2023	071823	347631	67.27	67.27	07/15/2023	INV	PD	IRRIGATION SUPPLIES FO
132211178-001 CHECK DATE: 07/18/2023		07/10/2023	071823	347631	1,607.35	1,607.35	08/15/2023	INV	PD	HERBICIDE/IRRIGATION S
					2,365.70					
106596 SIWEK LUMBER JORDAN INC										
71110 CHECK DATE: 07/18/2023		06/23/2023	071823	347632	430.89	430.89	07/23/2023	INV	PD	SLAB BY 6TH STREET
71912 CHECK DATE: 07/18/2023		07/05/2023	071823	347632	1,056.00	1,056.00	08/05/2023	INV	PD	SIGN POSTS FOR HICKORY

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
					1,486.89					
101803 SM HENTGES & SONS INC										
SP1008-87-7 CHECK DATE: 07/18/2023		06/13/2023	071823	347633	1,538,724.80	1,538,724.80	07/14/2023	INV	PD	TH 41/CSAH 61 IMPROVEM
SP1008-87-8 CHECK DATE: 07/18/2023		06/22/2023	071823	347633	2,067,592.22	2,067,592.22	07/23/2023	INV	PD	TH 41/CSAH 61 IMPROVEM
					3,606,317.02					
101857 ST ANDREWS PRODUCT COMPANY										
29341-03 CHECK DATE: 07/18/2023		06/21/2023	071823	347634	1,108.83	1,108.83	07/21/2023	INV	PD	PENCILS
42127-44242 CHECK DATE: 07/18/2023		06/16/2023	071823	347634	1,910.94	1,910.94	07/16/2023	INV	PD	MERCHANDISE BAGS
					3,019.77					
103950 APPLIED CONCEPTS										
421921 CHECK DATE: 07/18/2023		06/30/2023	071823	347635	257.50	257.50	07/30/2023	INV	PD	#1212 RADAR REPAIR
101860 STANDARD SPRING PARTS										
399867 CHECK DATE: 07/18/2023		06/30/2023	071823	347636	1,850.94	1,850.94	07/30/2023	INV	PD	#711 REAR LEFT SPRINGS
101850 STANTEC CONSULTING SERVICES INC										
2089697 CHECK DATE: 07/18/2023		06/12/2023	071823	347637	1,504.00	1,504.00	07/12/2023	INV	PD	MSA
2089700 CHECK DATE: 07/18/2023		06/12/2023	071823	347637	11,320.25	11,320.25	07/12/2023	INV	PD	RECORD PLAN/ BASE MAP
2089701 CHECK DATE: 07/18/2023		06/12/2023	071823	347637	3,689.50	3,689.50	07/12/2023	INV	PD	SW COMMUNITY PARK
2089702 CHECK DATE: 07/18/2023		06/12/2023	071823	347637	3,122.50	3,122.50	07/12/2023	INV	PD	SE COLLECTOR
2089703 CHECK DATE: 07/18/2023		06/12/2023	071823	347637	70,846.15	70,846.15	07/12/2023	INV	PD	CREEK RD TRUNK SEWER P
2089704 CHECK DATE: 07/18/2023		06/12/2023	071823	347637	19,802.25	19,802.25	07/12/2023	INV	PD	NE COLLECTOR IN SW ARE
2089705		06/12/2023	071823	347637	879.00	879.00	07/12/2023	INV	PD	BAVARIA RD TURN LNS @

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/18/2023										
2089706		06/12/2023	071823	347637	4,371.00	4,371.00	07/12/2023	INV	PD	HILL TOWER REVISIONS
CHECK DATE: 07/18/2023										
2089707		06/12/2023	071823	347637	8,146.50	8,146.50	07/12/2023	INV	PD	PAR 30 GOLF COURSE
CHECK DATE: 07/18/2023										
2089708		06/12/2023	071823	347637	6,591.50	6,591.50	07/12/2023	INV	PD	CREEK RD INDUSTRIAL ST
CHECK DATE: 07/18/2023										
2089710		06/12/2023	071823	347637	609.42	609.42	07/12/2023	INV	PD	CLOVER RIDGE DR/FREY P
CHECK DATE: 07/18/2023										
2089712		06/12/2023	071823	347637	8,400.86	8,400.86	07/12/2023	INV	PD	2022 DT RECONSTRUCTION
CHECK DATE: 07/18/2023										
2089713		06/12/2023	071823	347637	520.00	520.00	07/12/2023	INV	PD	2ND & PINE PARKING LOT
CHECK DATE: 07/18/2023										
2089714		06/12/2023	071823	347637	195.00	195.00	07/12/2023	INV	PD	HUNDERTMARK ELEVATED T
CHECK DATE: 07/18/2023										
2089715		06/12/2023	071823	347637	6,736.50	6,736.50	07/12/2023	INV	PD	MCKNIGHT WETLAND BANK
CHECK DATE: 07/18/2023										
2089716		06/12/2023	071823	347637	801.00	801.00	07/12/2023	INV	PD	WELLS 11 & 12
CHECK DATE: 07/18/2023										
2089717		06/12/2023	071823	347637	8,594.50	8,594.50	07/12/2023	INV	PD	GENERAL ENGINEERING
CHECK DATE: 07/18/2023										
2089745		06/12/2023	071823	347637	163,277.06	163,277.06	07/12/2023	INV	PD	WELL 7 WTP
CHECK DATE: 07/18/2023										
2090267		06/12/2023	071823	347637	303.00	303.00	07/12/2023	INV	PD	STORMWATER REVIEW-CHAS
CHECK DATE: 07/18/2023										
2090268		06/12/2023	071823	347637	195.00	195.00	07/12/2023	INV	PD	STORMWATER REVIEW-RIVE
CHECK DATE: 07/18/2023										
2090269		06/12/2023	071823	347637	1,479.63	1,479.63	07/12/2023	INV	PD	STORMWATER REVIEW-OAK
CHECK DATE: 07/18/2023										
2090270		06/12/2023	071823	347637	1,515.00	1,515.00	07/12/2023	INV	PD	STORMWATER REVIEW-STRU
CHECK DATE: 07/18/2023										
2090271		06/12/2023	071823	347637	151.50	151.50	07/12/2023	INV	PD	STORMWATER REVIEW-CROW
CHECK DATE: 07/18/2023										
					323,051.12					
101863 STAR TRIBUNE MEDIA INTERMEDIATE HOLDINGS										
I00462507-06132023		06/30/2023	071823	347638	850.00	850.00	07/25/2023	INV	PD	TOP WORKPLACES LUNCHEO

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/18/2023										
101886 STOP STICK LTD										
0029818-IN		07/11/2023	071823	347639	495.00	495.00	08/11/2023	INV	PD	Stop Stick kit for Squ
CHECK DATE: 07/18/2023										
101888 STREICHERS										
I1642195		06/29/2023	071823	347640	79.99	79.99	07/29/2023	INV	PD	Zachman-Initial Issue-
CHECK DATE: 07/18/2023										
I1643241		07/07/2023	071823	347640	11.99	11.99	08/07/2023	INV	PD	Wiebusch-Initial Issue
CHECK DATE: 07/18/2023										
I1643330		07/07/2023	071823	347640	12.99	12.99	08/07/2023	INV	PD	Seibert-Alterations/em
CHECK DATE: 07/18/2023										
					104.97					
101892 STUART C IRBY CO										
S013420245.003	230118	06/12/2023	071823	347641	2,550.00	2,550.00	07/12/2023	INV	PD	INSTR CT 1000:5 WINDOW
CHECK DATE: 07/18/2023										
S013547526.001	230119	06/12/2023	071823	347641	2,488.80	2,488.80	07/12/2023	INV	PD	COND CU 2/0 STR BARE (
CHECK DATE: 07/18/2023										
S013563268.001	230124	06/26/2023	071823	347641	620.00	620.00	07/26/2023	INV	PD	COND CU 2 STR 600V BAR
CHECK DATE: 07/18/2023										
S013608820.001		06/27/2023	071823	347641	1,225.00	1,225.00	07/27/2023	INV	PD	INSULATOR FOR SUBSTATI
CHECK DATE: 07/18/2023										
					6,883.80					
101723 SCHINDLER ELEVATOR CORPORATION										
8106299376		07/01/2023	071823	347642	478.71	478.71	07/31/2023	INV	PD	3RD QTR FD ELEVATOR MA
CHECK DATE: 07/18/2023										
111420 KASHIMANA AHUA										
2023-1		07/12/2023	071823	347643	850.00	850.00	07/19/2023	INV	PD	Summer Concert 7-19
CHECK DATE: 07/18/2023										
103677 SUN LIFE ASSURANCE COMPANY OF CANADA										
237741/JUL23		07/01/2023	070323	347455	5,114.20	5,114.20	07/31/2023	INV	PD	JUL EMP LIFE INS PREM
CHECK DATE: 07/03/2023										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
101907 SCHWAB VOLLHABER LUBRATT SERVICE CORP										
INV179580 CHECK DATE: 07/18/2023		07/07/2023	071823	347644	834.06	834.06	08/07/2023	INV	PD	RTU #3 REPAIR PARTS
101587 PUBLIC SAFETY EQUIPMENT LLC										
9645 CHECK DATE: 07/18/2023		06/25/2023	071823	347645	406.00	406.00	07/25/2023	INV	PD	Certification of Radar
110392 THE SUPERLATIVE GROUP INC										
14636 CHECK DATE: 07/18/2023		06/30/2023	071823	347646	3,000.00	3,000.00	07/30/2023	INV	PD	Naming Rights-Curling
101964 PMT EMBROIDERY LLC										
19449 CHECK DATE: 07/18/2023		06/27/2023	071823	347647	1,780.00	1,780.00	07/27/2023	INV	PD	Safety Camp Shirts/Emb
19652 CHECK DATE: 07/18/2023		06/28/2023	071823	347647	36.00	36.00	07/28/2023	INV	PD	HRC T-Shirts for new m
					1,816.00					
104908 TIMESAVER OFF SITE SECRETARIAL INC										
M28338 CHECK DATE: 07/18/2023		06/30/2023	071823	347648	514.75	514.75	07/30/2023	INV	PD	HPC, PLANNING, COUNCIL
101966 TK ELEVATOR CORPORATION										
3007330403 CHECK DATE: 07/18/2023		07/01/2023	071823	347649	325.50	325.50	08/01/2023	INV	PD	Jul CCC Elevator Servi
111408 TRADEMARK TITLE SERVICES INC										
401 HICKORY ST N CHECK DATE: 06/27/2023		06/23/2023	062723-1	347444	1,053.57	1,053.57	06/29/2023	INV	PD	CLOSING FEES-401 HICKO
101995 TRANE										
313695604 CHECK DATE: 07/18/2023		06/20/2023	071823	347650	1,020.75	1,020.75	07/20/2023	INV	PD	Svc main chiller CCC
313735337 CHECK DATE: 07/18/2023		07/03/2023	071823	347650	883.00	883.00	08/02/2023	INV	PD	CITY HALL MAINT INSP

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
					1,903.75					
105232 CLARK MACHTEMES										
115563		07/12/2023	071823	347651	600.00	600.00	07/26/2023	INV	PD	Summer Concert 7-26
CHECK DATE: 07/18/2023										
102028 TWIN CITY WATER CLINIC INC										
19246		07/02/2023	071823	347652	510.00	510.00	08/01/2023	INV	PD	WTP JUNE SAMPLES
CHECK DATE: 07/18/2023										
19267		07/06/2023	071823	347652	100.00	100.00	08/05/2023	INV	PD	WELL #4 - 2ND TEST
CHECK DATE: 07/18/2023										
					610.00					
110053 TX CHILD SUPPORT SDU										
PR0630230012725283		06/30/2023	070323	347456	115.38	115.38	06/30/2023	INV	PD	063023 Payroll - Child
CHECK DATE: 07/03/2023										
102076 UNITED STATES TREASURY										
720-2022		06/30/2023	071823	347653	204.00	204.00	07/31/2023	INV	PD	FORM 720-2022 VEBA
CHECK DATE: 07/18/2023										
107745 US BANK NATIONAL ASSOCIATION										
504425042		06/21/2023	071123	347462	439.53	439.53	07/15/2023	INV	PD	CCC COLOR COPIER LEASE
CHECK DATE: 07/11/2023										
104522 US FOODS INC										
5322672		06/28/2023	071823	347654	95.46	95.46	07/28/2023	INV	PD	TOWELS-TC
CHECK DATE: 07/18/2023										
5383025		06/30/2023	071823	347654	284.35	284.35	07/30/2023	INV	PD	TOWELS & SOAP
CHECK DATE: 07/18/2023										
					379.81					
107687 UNIVERSAL PROTECTION SERVICE LP										
14371970		06/08/2023	071823	347655	331.11	331.11	07/20/2023	INV	PD	Event Ctr Security 6/2
CHECK DATE: 07/18/2023										
110799 VERIZON CONNECT FLEET USA LLC										
633000047107		07/03/2023	071323	347473	279.20	279.20	08/02/2023	INV	PD	Data Processing - GPS

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/13/2023										
102102 VERIZON WIRELESS										
9937953192		06/23/2023	071123	347463	571.24	571.24	07/15/2023	INV	PD	JUN CRADLEPOINTS
CHECK DATE: 07/11/2023										
107819 VERTIV CORPORATION										
13223076		06/20/2023	071823	347656	12,554.40	12,554.40	07/20/2023	INV	PD	Datacenter UPS Redunda
CHECK DATE: 07/18/2023										
102115 VIKING AUTOMATIC SPRINKLER CO										
1025-F284047		06/21/2023	071823	347657	530.00	530.00	07/21/2023	INV	PD	MSB ANNUAL FIRE ALARM
CHECK DATE: 07/18/2023										
1025-F284606		06/26/2023	071823	347657	395.00	395.00	07/26/2023	INV	PD	MSB ANNUAL WET/FIRE SP
CHECK DATE: 07/18/2023										
					925.00					
106131 VINCENT KEN ROSE										
CH1003		07/21/2023	071823	347658	500.00	500.00	07/21/2023	INV	PD	Summer Concert 7/21
CHECK DATE: 07/18/2023										
102227 ONVOY LLC										
0009426230701		07/01/2023	071323	347474	406.03	406.03	07/25/2023	INV	PD	JUL EDU CTR ETHERNET
CHECK DATE: 07/13/2023										
0009486230701		07/01/2023	071323	347474	863.91	863.91	07/25/2023	INV	PD	JUL CITY HALL ETHERNET
CHECK DATE: 07/13/2023										
					1,269.94					
102146 WATER SPECIALTY OF MINNESOTA INC										
12971		06/23/2023	071823	347659	2,379.88	2,379.88	07/23/2023	INV	PD	Pool Chemicals
CHECK DATE: 07/18/2023										
12972		06/23/2023	071823	347659	549.85	549.85	07/23/2023	INV	PD	Pool Chemicals for Fir
CHECK DATE: 07/18/2023										
12983		07/05/2023	071823	347659	779.40	779.40	08/05/2023	INV	PD	Pool Chemicals
CHECK DATE: 07/18/2023										
					3,709.13					
102166 WESCO DISTRIBUTION INC										

City of Chaska

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
243290	230117	06/19/2023	071823	347660	174.11	174.11	07/19/2023	INV	PD	FUSE LINK K 1AMP(12
CHECK DATE: 07/18/2023										
249517	230127	06/30/2023	071823	347660	15,872.00	15,872.00	07/30/2023	INV	PD	(2) ELASTIMOLD VAC SW
CHECK DATE: 07/18/2023										
					16,046.11					
102190 WILSON NURSERY LLC										
24948		06/23/2023	071823	347661	20,804.00	20,804.00	07/23/2023	INV	PD	TREES FOR SAVANNA OAKS
CHECK DATE: 07/18/2023										
111414 WINTERS, KERRI										
38481		06/27/2023	071823	347662	52.78	52.78	07/27/2023	INV	PD	CREDIT BALANCE REFUND-
CHECK DATE: 07/18/2023										
102189 WM MUELLER & SONS										
288299		06/15/2023	071823	347663	655.20	655.20	07/25/2023	INV	PD	WMB EAST LAKE DRIVE
CHECK DATE: 07/18/2023										
288540		06/21/2023	071823	347663	388.02	388.02	07/25/2023	INV	PD	TOP DRESS SAND - SCHOO
CHECK DATE: 07/18/2023										
288541		06/21/2023	071823	347663	119.72	119.72	07/25/2023	INV	PD	POTHOLE PATCHING
CHECK DATE: 07/18/2023										
288621		06/22/2023	071823	347663	465.60	465.60	07/25/2023	INV	PD	TOP DRESS SAND SCHOOL
CHECK DATE: 07/18/2023										
288622		06/22/2023	071823	347663	374.40	374.40	07/25/2023	INV	PD	POTHOLE PATCHING
CHECK DATE: 07/18/2023										
288691		06/25/2023	071823	347663	933.17	933.17	07/25/2023	INV	PD	TOP DRESS SAND SCHOOL
CHECK DATE: 07/18/2023										
288692		06/25/2023	071823	347663	330.15	330.15	07/25/2023	INV	PD	POTHOLE PATCHING
CHECK DATE: 07/18/2023										
288767		06/26/2023	071823	347663	346.35	346.35	07/25/2023	INV	PD	PEAVEY ROAD STORM SEWE
CHECK DATE: 07/18/2023										
288834		06/27/2023	071823	347663	712.31	712.31	07/27/2023	INV	PD	GRAVEL FOR MCKNIGHT &
CHECK DATE: 07/18/2023										
288936		06/28/2023	071823	347663	376.21	376.21	07/25/2023	INV	PD	STOCKPILE GRAVEL
CHECK DATE: 07/18/2023										
288937		06/28/2023	071823	347663	288.80	288.80	07/25/2023	INV	PD	POTHOLE PATCHING
CHECK DATE: 07/18/2023										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
289017 CHECK DATE: 07/18/2023		06/29/2023	071823	347663	21,428.42	21,428.42	07/25/2023	INV	PD	SAVANNA OAKS PARK TRAI
289106 CHECK DATE: 07/18/2023		06/30/2023	071823	347663	11,650.07	11,650.07	07/25/2023	INV	PD	SAVANNA OAKS PARK TRAI
					38,068.42					
102220 XIGENT SOLUTIONS LLC										
11263 CHECK DATE: 07/18/2023		07/01/2023	071823	347664	1,778.44	1,778.44	07/31/2023	INV	PD	JUL VULNERABILITY SVC
11264 CHECK DATE: 07/18/2023		07/01/2023	071823	347664	13,914.69	13,914.69	07/31/2023	INV	PD	JUL SUPPORT SVC
11284 CHECK DATE: 07/18/2023		07/01/2023	071823	347664	1,000.00	1,000.00	07/31/2023	INV	PD	JUL RECOVERY SVC
					16,693.13					
102231 ZIEGLER INC										
IN001052398 CHECK DATE: 07/18/2023		06/23/2023	071823	347665	431.42	431.42	07/23/2023	INV	PD	#142 HYDRAULIC HOSE
					431.42					
		411 INVOICES			6,602,000.19					

** END OF REPORT - Generated by Michelle Robbin **

City of Chaska

VENDOR INVOICE LIST

Electronic Payments

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
107490 GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY										
115235 CHECK DATE: 07/03/2023		06/30/2023	070323-1	3766	7,036.60	7,036.60	07/03/2023	DIR	PD	063023 Payroll - HCSP
107744 GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY										
115236 CHECK DATE: 07/03/2023		06/30/2023	070323-1	3767	850.00	850.00	07/03/2023	DIR	PD	063023 Payroll - MNDCP
101756 MII LIFE INCORPORATED										
40657047 CHECK DATE: 06/28/2023		06/27/2023	062823	3759	1,560.92	1,560.92	06/28/2023	DIR	PD	6/28/23 FSA REIMB-HEAL
40666400 CHECK DATE: 07/06/2023		07/05/2023	070623	3769	233.34	233.34	07/06/2023	DIR	PD	7/6/23 FSA REIMB-HEALT
					1,794.26					
100927 INTERNAL REVENUE SERVICE										
115230 CHECK DATE: 06/30/2023		06/30/2023	063023	3760	167,982.57	167,982.57	06/30/2023	DIR	PD	063023 Payroll - SS, M
101343 MINNESOTA DEPT OF REVENUE-PAYROLL WIRES										
115231 CHECK DATE: 07/03/2023		06/30/2023	070323-1	3765	33,104.86	33,104.86	07/03/2023	DIR	PD	063023 Payroll - MN St
101376 NATIONWIDE RETIREMENT SOLUTIONS(USCM)										
115232 CHECK DATE: 06/30/2023		06/30/2023	063023	3761	15,005.65	15,005.65	06/30/2023	DIR	PD	063023 Payroll - 457 C
106955 NATIONWIDE RETIREMENT SOLUTIONS(USCM)										
115234 CHECK DATE: 06/30/2023		06/30/2023	063023	3763	6,229.92	6,229.92	06/30/2023	DIR	PD	063023 Payroll - Roth
107499 OLD NATIONAL BANK										
2023/07/01 DS-ONB CHECK DATE: 07/03/2023		07/01/2023	070323-2	3768	37,916.63	37,916.63	07/03/2023	DIR	PD	ONB-LOC DS Pmt Due 4/1
101506 PUBLIC EMPLOYEES RETIREMENT ASSOCIATION										

Report generated: 07/13/2023 11:33
User: 8482mrob
Program ID: apinvlst

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
115233		06/30/2023	063023	3762	111,984.64	111,984.64	06/30/2023	DIR	PD	063023 Payroll - PERA
CHECK DATE: 06/30/2023										
110942 RCS RCA OAK RIDGE LLC										
4		06/30/2023	063023-1	3764	582,899.94	582,899.94	06/30/2023	DIR	PD	Draw#4-Costco construc
CHECK DATE: 06/30/2023										
101973 CARVER COUNTY TITLE MANAGEMENT INC										
PARCEL 28 HWY 41		06/27/2023	070723	3770	126,955.50	126,955.50	07/07/2023	DIR	PD	Parcel 28-Easements-Su
CHECK DATE: 07/07/2023										
					126,955.50					
		12 INVOICES			1,091,760.57					

** END OF REPORT - Generated by Michelle Robbin **

Report generated: 07/13/2023 11:33
User: 8482mrob
Program ID: apinvlst

Biweekly Report

July 17, 2023

By:

Matt Podhradsky

COUNCIL MEETING/WORK SESSION SCHEDULE

Below is a list of the upcoming Council Meetings and Work Sessions to plan for:

July 17th: On July 17th, there will be a Work Session starting at 5:30 p.m. on the Public Safety Facility. During the regular meeting there will be the Planning Commission items for the month, as well as the Auditor's results from the 2022 budget year.

July 31st: Prior to this Council meeting, we will have a joint work session between the City Council and Planning Commission starting at 5:30 to review the results of our Zoning Ordinance Audit and recommendations coming out of this. Following this, there will be a regular meeting.

August 7th: Prior to this Council meeting, we will have our first 2024 General Fund Budget/Tax Levy Work Session. This will start at 5:30 in the Council Chambers. There will be a regular meeting to follow.

August 21st: Prior to this meeting, we will have a second Work Session to discuss the 2024 General Fund Budget and Tax Levy. These Work Sessions are in preparation for our September 18th meeting where we will need to set our Preliminary Tax Levy for 2024. If we need a third work session, we will plan to have that prior to the meeting on September 11th.

In September, please remember that Labor Day is the first Monday of the month, and so meetings will be on September 11th and September 18th that month. If you have any questions about this meeting schedule or are unable to attend a meeting, please just let me know.

UPCOMING HIGHWAY 41/61 ACTIVITIES

As you have seen, the Minnesota River Bridge and the section of 41 north of the 61 intersection was able to open on July 1st as planned. Traffic has actually been moving much more smoothly than we had even thought with these two sections of road open to the point that we will be revisiting parking restrictions at a meeting with our Engineering Staff on Monday. We will be looking at specifically Pine Street and Walnut Street to see if there are areas that we do not need to continue to cone off, which we would then move to change early in the week next week. During the Fire and Ice Weekend, we will be temporarily opening all on street parking along Pine Street to allow for additional parking for visitors.

One other item to be aware of is that construction on the road section between 1st Street and 4th Street is moving along faster than anticipated. Because of that, we are going to start having

meetings next week to look at the possibility of being able to open Highway 41 all the way to 4th Street potentially several weeks earlier than anticipated. While there is a lot of variables that will have to be looked at, we do initially see this as being feasible to consider and will be back to you and the businesses in downtown once we have fully analyzed this. If it were to happen, that would mean that we would be able to have all of Highway 41 open except for the 2 blocks between 4th Street and Highway 61 for the remainder of the project. That section will need to stay closed for the duration of the project to allow for the underpass to be installed.

If you have any questions on the status of Highway 41, just let me know.

CCC MASTERPLAN OPEN HOUSE

Over the next couple of weeks, the CCC Masterplan Task Force, Staff and our consultants at Perkins and Will will be completing the initial draft and recommendations for the Masterplan document. Prior to that being formally adopted by the Task Force and being brought back through the process of the Park Board and City Council, we will be having an Open House for the public to get final comments in on the draft plan that has been developed. The purpose of this open house will be to share with the public what we heard from them at our initial open house early in the process where they told us what they thought was important to focus on in the plan and then showing how the plan addresses each of the major areas that were identified. We want to make sure we close this loop with the public to make sure there is nothing that we are missing, and that we take any comments on what the public likes and doesn't like in the plan. This open house is being planned for the evening of August 9th up at the Community Center and will include several stations throughout the building that residents can visit. This open house will go from 5-8 pm that night.

If you have any questions, please let me know.

RIVER CITY DAYS BOOTH

With River City Days coming up the last weekend of July, we are once again preparing our City Booth for the event. The focus in this year's booth will be providing residents with an opportunity to see the initial schematic drawings of the Public Safety Center and to continue to educate people on the 2nd year of our Building Improvement Program implementation from a tax levy perspective. We will also have information on Highway 41 to share at that booth.

Just a reminder that Elise sent out a signup sheet for the booth about a week ago. If you have not yet signed up, please make sure to take a look at her email. We are once again trying to Staff the booth with a Councilmember and Staff person during the entire event.

COSTCO UPDATE

Just wanted to give the Council a quick update on the Costco project as we continue to get a lot of questions from people on the timing. From a transportation perspective, work on the round about and the road resurfacing has been moving forward in earnest over the past week. These are both planned to be completed in late September allowing 41 to reopen at that time. From a development perspective, over the next 3 weeks, site work on the Costco site is expected to be completed at which time the site will be turned over to Costco who will begin construction on the building itself. This would put the project generally on schedule and would allow Costco to meet its projected opening date sometime next Spring.

If you have any other questions on this project, just let me know.

CHASKA CARE MUSIC FESTIVAL

If the Council will remember, this past year the City of Chaska and the Chaska Rotary partnered together to create a Pond Hockey Event as a major fundraiser for community projects and in this specific case the Miracle League project. Unfortunately, the ice conditions were not suitable on the ice to hold the hockey portion of the event which limited crowds to the event. In reviewing this further, it was determined by both the Rotary and the City that the ice conditions have just become too unpredictable in recent years to really count on that for an annual event.

In response to that, the two groups pivoted this summer and refocused efforts on looking at a different type of event that could still attract many people and not be as uncertain from a natural elements perspective as the Pond Hockey event. What was created was the Chaska Cares Music Festival. This is a program that will start this fall and plan to be held each year with the goal of raising over $100,000 a year to go towards community projects.

This year's event will be a one-day event on Saturday October 7th from 12 pm-10pm down at Athletic Park. The event will focus on Folk, Blues, Americana and Blue Grass Music. This first year event has 5 bands scheduled to play, with most being up and coming stars from both here and across the country that will play throughout the day. There will be a food truck festival as part of the event, with the goal of having up to 12 Food Trucks and the Rotary will be selling both alcoholic and non-alcoholic beverages as part of the festivities.

We estimate that this event the first year will attract between 3,000-5,000 people (using numbers from what we see now at Fire and Ice as the music will be very similar) with the capacity in the future to grow this to a multiple day event and accommodate up to 10,000 people.

As part of the arrangement, Rotary is responsible for the cost of booking all the bands and for providing/staffing the beverage booth and getting Food Trucks, with the City responsible for all the infrastructure such as bathrooms, stage and sound, garbage, etc… The City and Rotary would get reimbursed for the expenses of the event through ticket/beverage/food/sponsorship dollars, with the remaining proceeds going to major community project. This year's event would continue to focus on finishing up the Miracle League project. If we can get to 3,000 people on this first year, we would be able to exceed our $100,000 goal for the fundraiser.

You will start to see advertising for the event this weekend at Fire and Ice and will continue to see it through the rest of the summer. Both the City and Rotary are very excited about this project and think that it not only will provide a great fall event to enjoy each year in downtown Chaska but will also be a way to generate significant dollars to support community building projects like the Miracle League Field/Playground in the future. If you have any questions, just let me know.

UPCOMING ACTIVITIES

FARMER'S MARKET AND SUMMER CONCERTS
As a reminder, this year's Farmer's Market is being held at Firemen's Park from 5:00-8:00 p.m. from June 21-August 9 and coordinates with the summer concerts put on by the Parks and Recreation Department also at Firemen's Park from 6:00-8:00 p.m. The listing of who is play not only at the Wednesday concerts, but also the Tuesday Kids Entertainment and Friday Concerts can be found on the website.

The remainder of the summer the Farmer's Market will be from 4:00-7:00 p.m. from August 16-September 20.

FIRE AND ICE
A reminder that Fire and Ice is today and tomorrow at Fireman's Park. There are a lot of activities coming up with that event in addition to the bonspiel. More information on all of the activities happening, including live music and fireworks can be found on the Fire and Ice page of the website.

RIVER CITY DAYS
Just a reminder that this year's River City Days will be held July 28-29th down at Lion's Park instead of City Square Park. While most everything will be moving down to Lion's Park, the Library will still be having their used book sale in City Hall Plaza as normal. If there are any questions about this event, just let me know.

CITY OF CHASKA
MEMORANDUM

TO: **Mayor and City Council Members**
Matt Podhradsky, City Administrator

FROM: **Noel Graczyk, Administrative Service Director**

DATE: **Monday July 17, 2023**

RE: **Investment Report for First Quarter 2023**

This investment report covers the three-month period ending March 31, 2023 and provides an overview of all City investment activity. This report is based on preliminary financial records that have not yet been reviewed by the City's independent auditor.

City investments are managed with an emphasis on safety and security of invested principal. These two objectives are intended to reduce the risk of loss of principal. Additional investment objectives include liquidity for overall City cash-flow needs, marketability of securities held by the City, and return on investment.

Investments are placed both externally and through interfund loans made between City funds. Interfund loans provide funding resources for City activities that have been previously committed or completed by the City. The total of all City investments as of the end of the reporting period is $47 million and consists of the following internal and external positions.

External Deposits and Investments	$	40,048,565.29
Internal Funding - Interfund Loans		6,989,077.34
Total All City Investments:	**$**	**47,037,642.63**

The $40 million in external deposits and investments have been placed using various securities. To reduce credit risk (the risk of principal not being returned) investment positions are placed in securities with high quality credit ratings. Most securities also have active secondary markets, providing for liquidity.

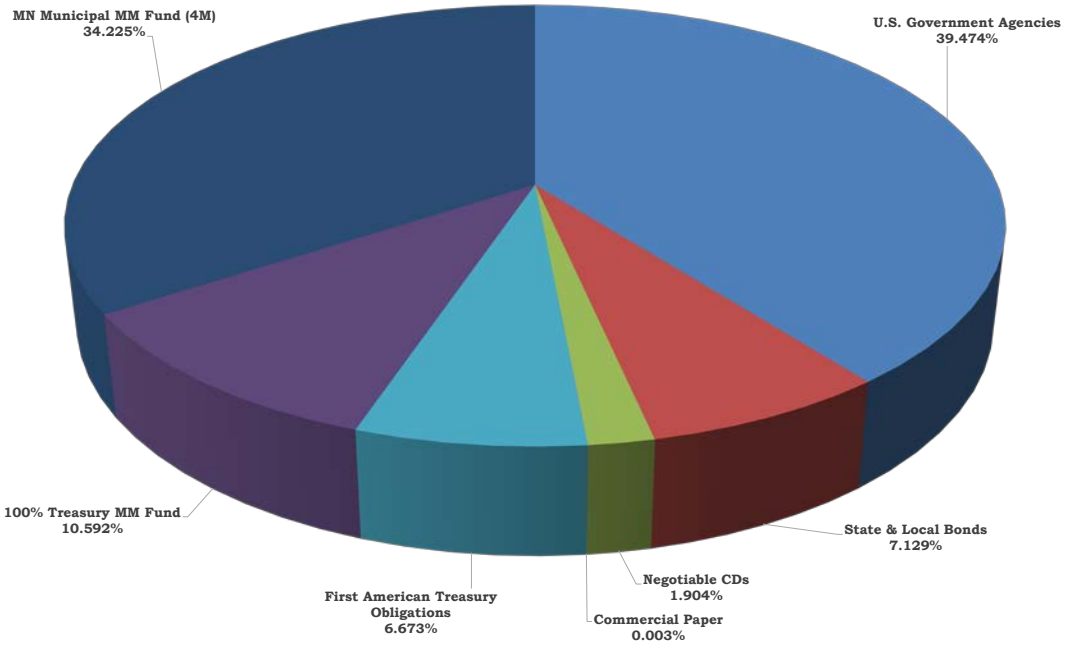
To reduce interest rate risk (the loss of value due to changes in interest rates) investments are placed using money market type funds or are invested in securities with a final maturity less than five (5) years. Many securities with a final maturity greater than two (2) years out include a call provision.

The following table and chart summarize the type of investments in which the City holds a position and the associated risk levels.

City of Chaska
Cash & Investments
March 31, 2023

	Credit Risk		Interest Risk - Maturity Duration in Years			
			Less Than 1	1 to 5	More than 5	
	Rating	Agency	(<03/31/2024)	(04/01/2024 -03/31/2029)	(>03/31/2029)	Total
U.S. Government Agencies	Aaa	Moody's	$ 1,979,140.00	$ 12,717,234.70	$ -	$ 14,696,374.70
State & Local Bonds	AA+	S&P	259,526.70	2,394,622.50	-	2,654,149.20
Negotiable CD's	N.R.	N.R.	-	709,015.30	-	709,015.30
Commercial Paper	A+	S&P	1,281.99	-	-	1,281.99
Investments in Mutual Funds & Money Markets						
First American Treasury Obligations	AAAm	S&P	N/A	N/A	N/A	2,484,285.62
100% Treasury MM Fund	AAAmm	S&P	N/A	N/A	N/A	3,943,340.18
MN Municipal MM Fund (4M & 4M Plus)	N.R.	N.R.	N/A	N/A	N/A	12,742,443.82
Total Investments:			**$ 2,239,948.69**	**$ 15,820,872.50**	**$ -**	**$ 37,230,890.81**

Unclassified Demand Deposits:	2,811,731.14
Total Deposits and Investments at Book Value:	**$ 40,042,621.95**
Net Adjustment for Checks and (Deposits) in Transit:	5,943.34
Deposits and Investments:	**$ 40,048,565.29**



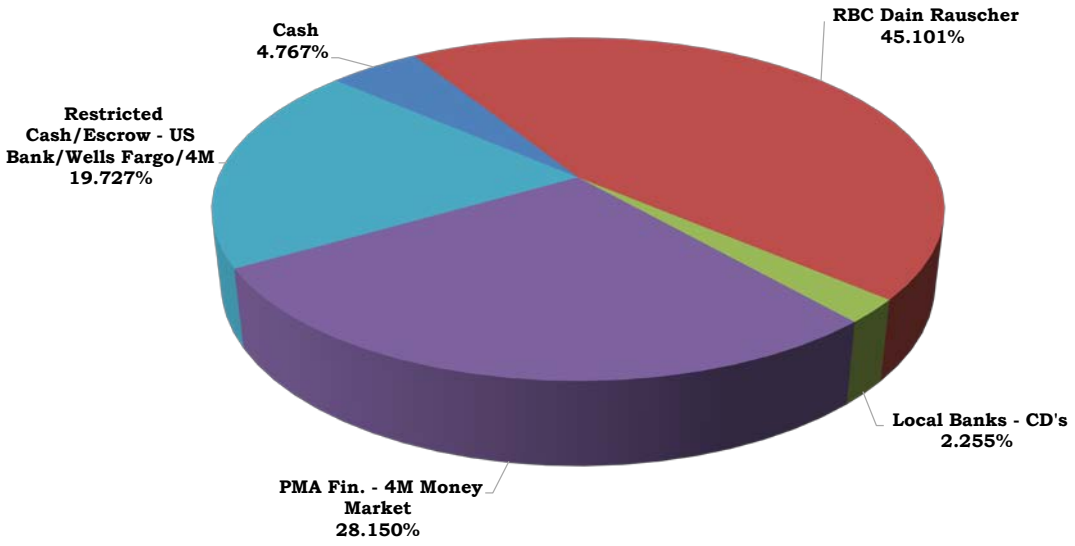
Deposits and investments are placed using local banks, escrow agents and investment brokers. The City practice is to deposit up to $250,000 in certificates of deposits (CDs) with banks that maintain a local branch office within the City. These deposits are fully insured by the FDIC. Deposits with a local bank more than the FDIC limit of $250,000 are fully collateralized by the bank pledging to a third party, on behalf of the City, securities that ensure the safety of City deposits.

Investments placed through an escrow agent invest bond proceeds held for future project activity or that have been pledged for future bond refunding payments. Bond proceeds held by escrow agents are invested in money market mutual funds, guaranteed investment contracts (GIC), commercial paper, or U.S. government agencies. All four (4) types of securities provide a high level of liquidity to meet payment demands.

Third party investment dealers are used to gain access to money market type funds or direct placement of securities. The following table and chart summarize the third parties used by the City to place investments.

City of Chaska
Cash & Investments by Source
1Q/2023

Cash - Reconciled	$	1,908,922.85
Investments		
RBC Dain Rauscher	$	18,059,539.20
Security Bank-CD		225,000.00
Nicolet Bank-CD		227,808.29
Old National Bank-CD		225,000.00
Bank Vista-CD		225,000.00
PMA Fin. - 4M Money Market		11,272,075.59
Restricted Cash / Escrow		
US Bank	$	2,485,567.61
Wells Fargo		3,943,340.18
PMA Fin. - 4M Money Market		1,470,368.23
Total Cash & Invesments by Source:	**$**	**40,042,621.95**



The managed investment portfolio is the portion of the deposits and investments that City staff invests, as needed, on an ongoing basis. The managed investments portfolio is what remains after deducting deposits and investments that have been restricted.

The managed investment portfolio at $30.2 million is determined as follows.

External Deposits and Investments	$	40,048,565.29
Less Invested Bond Proceeds		(1,470,368.23)
Less Required Cash in Escrow		(6,428,907.79)
Total Managed Cash & Investments:	**$**	**32,149,289.27**
Less Cash in Deposit Accounts	**$**	**(1,914,866.19)**
Total Managed Investments:	**$**	**30,234,423.08**

The investment portfolio generated earnings for the period of $300,735.95, which is $5,870.43 less than compared to the prior quarter. The portfolio also saw an increase in fair value of $71,718.45, which is $56,770.10 more than compared to the prior quarter. The overall earnings and changes in fair value are summarized in the following table.

City of Chaska
General Investments
3/31/2023

	1/1/2022 3/31/2022	4/1/2022 6/30/2022	7/1/2022 9/30/2022	10/1/2022 12/31/2022	1/1/2023 3/31/2023
Beginning Fair Value	$ 34,055,410.10	$ 27,215,196.96	$ 31,125,425.53	$ 36,926,996.47	$ 33,328,558.64
Beginning Weighted Avg Mat.	4.8 Months	5.1 Months	8.4 Months	8.5 Months	8.5 Months
Ending Fair Value	$ 27,215,196.96	$ 31,125,425.53	$ 36,926,996.47	$ 33,328,558.64	$ 30,234,423.08
Earnings for Period	20,749.39	53,802.22	169,222.97	306,606.38	300,735.95
Change in Fair Value for Period	(98,629.00)	(36,917.80)	(211,304.00)	14,941.35	71,718.45
Year to Date Earnings	20,749.39	74,551.61	243,774.58	550,380.96	300,735.95
Year to Date Change Fair Value	(98,629.00)	(135,546.80)	(346,850.80)	(331,909.45)	71,718.45
Ending Weighted Avg Mat.	5.1 Months	8.4 Months	8.5 Months	8.5 Months	14.0 Months

The current holdings in the portfolios produced the following yield results.

Current Holdings	3/31/22	6/30/22	9/30/22	12/31/22	3/31/23
Average Yield	1.36%	1.31%	1.65%	1.75%	1.92%
Current Yield	0.36%	1.28%	2.26%	3.23%	3.25%
Yield to Maturity	0.99%	1.81%	2.03%	2.37%	2.46%

The average yield is the estimated average yield of all investments in the portfolio. The current yield is an estimated weighted average based on the principal size of each investment in the portfolio. The yield to maturity is an estimate of the overall portfolio yield if all items in the portfolio are held to final maturity.

The following table is a detailed listing of all deposits and investments held by the City.

City of Chaska
Cash & Investments by Source
1Q/2023

Bank/Dealer	Investment		Fair Market 1Q/2023	Estimated Yield
Restricted Cash and Investments				
Invested Bond Proceeds				
PMA Financial	Money Market Account (4M)	$	1,470,368.23	4.683%
Total Invested Bond Proceeds:		**$**	**1,470,368.23**	
Required Escrow Accounts				
US Bank	First American Treasury Obligations		1,021,074.89	
US Bank	First American Treasury Obligations		807,201.97	
US Bank	First American Treasury Obligations		310,524.44	
US Bank	First American Treasury Obligations		109,237.46	
US Bank	Escrow invested in Commercial Paper		1,281.99	
US Bank	First American Treasury Obligations		142.09	
US Bank	First American Treasury Obligations		767.00	
US Bank	First American Treasury Obligations		64.84	
US Bank	First American Treasury Obligations		235,272.93	
Wells Fargo	Escrow invested in Money Market		3,943,340.18	
Total Required Escrow Accounts:		**$**	**6,428,907.79**	
Total Restricted Cash and Investments:		**$**	**7,899,276.02**	
General Cash and Investments				
Investments				
PMA Financial	Money Market Account (4M)	$	2,176,209.33	4.683%
PMA Financial	Money Market Account (4MPlus)		9,095,866.26	4.686%
RBC	State & Local Bonds		2,654,149.20	0.55% - 4.33%
RBC	U.S. Government Agencies		14,696,374.70	3.08% - 4.90%
RBC	Negotiable CD's		709,015.30	3.300%
Local Banks	CDs		902,808.29	0.40% - 4.17%
Total General Investments:		**$**	**30,234,423.08**	
Deposits				
OldNationalBank	Demand Deposit	**$**	**1,914,866.19**	3.56% - 4.49%
Total General Cash and Investments:		**$**	**32,149,289.27**	
	TOTAL CASH AND INVESTMENTS:	**$**	**40,048,565.29**	

This report has been prepared with the assistance of Lisa Nelson, Controller, and Matt Burt, Accountant II who work with me on an ongoing basis to manage overall City deposits and investments.

Please contact me if I may be of any assistance in your review of this report.