

**Wabasha Soil and Water Conservation District
District Regular Board Meeting
December 19, 2019
8 a.m.
County Annex Conference Room
625 Jefferson Ave**

I. CALL MEETING TO ORDER –

II. PLEDGE OF ALLEGIANCE

III. AGENDA

IV. PUBLIC COMMENTS

Comments limited to 5 minutes per speaker

V. CONSENT AGENDA

- A. 2020 Data Practice Policy for Data Subject
- B. 2020 Data Practice Policy for Members of Public
- C. 2020 request for release of data to government agency
- D. 2020 request for release of data
- E. 2020 Wabasha County Soil & Water Conservation District Data Practices Policy Fee Schedule
- F. MAWQCP Area 7 Grant Agreement – **Board Action**
 - i. Wabasha SWCD MAWQCP Admin Pship JPA – Cover Sheet
 - ii. Wabasha SWCD MAWQCP Admin Pship – Certification
 - iii. Wabasha SWCD MAWQCP Admin Pship – Agreement
 - iv. Wabasha SWCD MAWQCP – Encumbrance Worksheet
 - v. Wabasha SWCD MAWQCP Pship – Summary/Certificate of Completion
- G. Final WAB2020-MAWQCP-02 Freeborn County – **Board Action**
- H. Final WAB2020-MAWQCP-02 Olmsted County – **Board Action**
- I. **AgBMP Loan Application for James Wright in the amount of \$49,450.00 – Board Action**

SECRETARY'S REPORT

- A. November 21, 2019 Meeting Minutes-**Board Action**

VI. TREASURER'S REPORT:

- A. November Program Record-**Board Action**
- B. District Financial Statements November 2019-**Board Action**

VII. PAYMENT OF MONTHLY BILLS

- A. Monthly bills in the amount of \$-**Board Action**

VIII. DISTRICT REPORTS

- A. Chair Report – Terry Helbig

- B. County Commissioners – Don Springer; Rich Hall
- C. District Manager Report – Terri Peters
- D. NRCS Report – Phillis Brey
- E. Ecological Technician Report – Jen Wahls
- F. District Technician Report – Mitch Rigelman
- G. Bookkeeper/Admin. Assistant – Sue Cerwinske

IX. OLD BUSINESS

- A. Final Audited 2018 Financial Statement and Letters from Smith & Shafer

X. NEW BUSINESS

- A. MN Dept of Health – Online Groundwater Training Modules – **Board Discussion**
- B. Contract Between Wabasha SWCD and Fillmore SWCD for Wetland Conservation Act Technical Assistance 2020-2021 – **Board Action**
- C. MN Campaign Finance and Public Disclosures - Board Reminder it is a Requirement for public officials to annually recertify statement of economic interest-**Board Action**
- D. Acer Forest and Tree, LLC – FY19 DNR Forestry Stewardship Plan - \$2,727.50 – **Board Action**
- E. Zumbro Valley Forestry LLC – FY19 DNR Forestry Stewardship Plan - \$3,476.00 – **Board Action**
- F. Payment for approval on contract 17-Capacity-6 Larry Mischke for 20 acres of cover crops (practice 340 Capacity 2017) Amount \$600.00 Completes contract - **Board Action**
- G. Sponsorship opportunity on Grazing, Cover Crops and Soil Health and Land Stewardship Project – **Board Discussion/Action**
- H. MAWQCP 2020 Lease for Office space with Olmsted County facilities -**Board Action**
- I. Set Meeting Dates/Time for 2020
- J. Upcoming Events

XI. Board Reports

- A. WW Update-**Board Information**
- B. 1W1P Update-**Board Information**

XII. Closed Session – **Board Action**

- i. Personnel Review
- ii. Jen Wahls
- ii. Mitch Rigelman
- iii. Sue Cerwinske
- B. District Manager Terri Peters personnel review
- C. 2020 wage discussion

XIII. Open Session - Board Action

- A. Adopted Wabasha County 2020 Wage Scale as Wabasha SWCD wage scale-**Board Action**

XIV. Recess as determined by board-Chair Action

XV. Work Planning Session

XVI. Adjourn- Board Action

Wabasha County Soil and Water Conservation District Data Practices Policy Data Subjects

Data about You

The Government Data Practices Act (Minnesota Statutes, Chapter 13) says that data subjects have certain rights related to a government entity collecting, creating, and keeping government data about them. You are the subject of data when you can be identified from the data. Government data is a term that means all recorded information a government entity has, including paper, email, DVDs, photographs, etc.

Classification of Data about You

The Government Data Practices Act presumes that all government data are public unless a state or federal law says that the data are not public. Data about you are classified by state law as public, private, or confidential. See below for some examples.

1. **Public data:** We must give public data to anyone who asks; it does not matter who is asking for the data or why.

The following is an example of public data about you: if you are an employee of a government entity, the fact that you work for the entity, and your job title and bargaining unit are public.

2. **Private data:** We cannot give private data to the general public, but you have access when the data are about you. We can share your private data with you, with someone who has your permission, with our government entity staff who need the data to do their work, and as permitted by law or court order.

The following is an example of private data about you: Social Security Number. We can share your private data with you, with someone who has your permission, with the Wabasha County SWCD staff who need the data to do their work, and as permitted by the law or court order.

3. **Confidential data:** Confidential data have the most protection. Neither the public nor you can get access even when the confidential data are about you. We can share confidential data about you with our government entity staff who need the data to do their work and to others as permitted by law or court order. We cannot give you access to confidential data.

The following is an example of confidential data about you: if you register a complaint with a government entity concerning violations of state laws or local ordinances concerning the use of real property, your identity is confidential.

Your Rights under the Government Data Practices Act

This government entity must keep all government data in a way that makes it easy for you to access data about you. Also, we can collect and keep only those data about you that we need for administering and managing programs that are permitted by law. As a data subject, you have the following rights.

- **Access to Your Data**

You have the right to look at (inspect), free of charge, public and private data that we keep about you. You also have the right to get copies of public and private data about you. The Government Data Practices Act allows us to charge for copies. You have the right to look at data, free of charge, before deciding to request copies.

Also, if you ask, we will tell you whether we keep data about you and whether the data are public, private, or confidential.

As a parent, you have the right to look at and get copies of public and private data about your minor children (under the age of 18). As a legally appointed guardian, you have the right to look at and get copies of public and private data about an individual for whom you are appointed guardian.

Minors have the right to ask this government entity not to give data about them to their parent or guardian. If you are a minor, we will tell you that you have this right. We may ask you to put your request in writing and to include the reasons that we should deny your parents access to the data. We will make the final decision about your request based on your best interests.

Note: Minors do not have this right if the data in question are educational data maintained by an educational agency or institution.

- **When We Collect Data from You**

When we ask you to provide data about yourself that are not public, we must give you a notice. The notice is sometimes called a Tennessean warning. The notice controls what we do with the data that we collect from you. Usually, we can use and release the data only in the ways described in the notice.

We will ask for your written permission if we need to use or release private data about you in a different way, or if you ask us to release the data to another person. This permission is called informed consent. If you want us to release data to another person, you may use the consent form we provide.

- **Protecting your Data**

The Government Data Practices Act requires us to protect your data. We have established appropriate safeguards to ensure that your data are safe.

[Applies only to state agencies: In the unfortunate event that we determine a security breach has occurred and an unauthorized person has gained access to your data, we will notify you as required by law.]

- **When your Data are Inaccurate and/or Incomplete**

You have the right to challenge the accuracy and/or completeness of public and private data about you. You also have the right to appeal our decision. If you are a minor, your parent or guardian has the right to challenge data about you.

How to Make a Request for Your Data

To look at data, or request copies of data that this government entity keeps about you, your minor children, or an individual for whom you have been appointed legal guardian, make a written request. Make your request for data to the appropriate individual listed in the Data Practices Contacts on page 6. You may make your request by using the data request form on page 7. If you choose not use to use the data request form, your request should include:

- that you are making a request, under the Government Data Practices Act (Minnesota Statutes, Chapter 13), as a data subject, for data about you;
- whether you would like to inspect the data, have copies of the data, or both;
- a clear description of the data you would like to inspect or have copied; the more specific a request is in scope, the more expedited the process is likely to be in responding to a request.
- identifying information that proves you are the data subject, or data subject's parent/guardian.

This government entity requires proof of your identity before we can respond to your request for data. If you are requesting data about your minor child, you must show proof that you are the minor's parent. If you are a guardian, you must show legal documentation of your guardianship. Please see the Standards for Verifying Identity located on page 8.

How We Respond to a Data Request

Once you make your written request, we will work to process your request. If it is not clear what data you are requesting, we will ask you for clarification.

- If we do not have the data, we will notify you in writing within 10 business days.
- If we have the data, but the data are confidential or private data that are not about you, we will notify you within 10 business days and state which specific law says you cannot access the data.
- If we have the data, and the data are public or private data about you, we will respond to your request within 10 business days, by doing one of the following:
 - arrange a date, time, and place to inspect data, for free, if your request is to look at the data, or
 - provide you with copies of the data within 10 business days. You may choose to pick up your copies, or we will mail or fax them to you. We will provide electronic copies (such as email or CD-ROM) upon request if we keep the data in electronic format.

Information about copy charges is on page 6.

We will also arrange for you to prepay for your copies.

After we have provided you with access to data about you, we do not have to show you the data again for 6 months unless there is a dispute or we collect or create new data about you.

If you do not understand some of the data (technical terminology, abbreviations, or acronyms), please let us know. We will give you an explanation if you ask.

The Government Data Practices Act does not require us to create or collect new data in response to a data request if we do not already have the data, or to provide data in a specific form or arrangement if we do not keep the data in that form or arrangement. (For example, if the data you request are on paper only, we are not required to create electronic documents to respond to your request.) If we agree to create data in response to your request, we will work with you on the details of your request, including cost and response time. In addition, we are not required under the Government Data Practices Act to respond to questions that are not specific requests for data.

Data Practices Contacts

Wabasha County Soil and Water Conservation District

Responsible Authority

Terri Peters
District Manager
611 Broadway Ave., Suite 10
Wabasha, MN 55981
(651) 565-3356 ext. 102

Data Practices Compliance Official

Sue Cerwinske
District Staff
611 Broadway Ave., Suite 10
Wabasha, MN 55981
(651) 565-3356 ext. 111

Data Practices Designee(s)

Terri Peters
District Manager
611 Broadway Ave., Suite 10
Wabasha, MN 55981
(651) 565-3356 ext. 102

Sue Cerwinske
District Staff
611 Broadway Ave., Suite 10
Wabasha, MN 55981
(651) 565-3356 ext. 111

Copy Costs – Data Subjects

Wabasha County Soil and Water Conservation District

Winona County Soil and Water Conservation District charges members of the public for copies of government data. These charges are authorized under Minnesota Statutes, section 13.04, subdivision 3.

The District does not charge for copies if the cost is less than \$5.00.

You must pay for the copies and data before we will give them to you.

Actual Cost of Making Copies

In determining the actual cost of making copies, we factor in employee time, the cost of the materials onto which we are copying the data (paper, CD, DVD, etc.), and mailing costs (if any). If your request is for copies of data that we cannot reproduce ourselves, such as photographs, we will charge you the actual cost we must pay an outside vendor for the copies.

The cost of employee time to search for data, retrieve data, and make copies is charged at the billable rate, as determined by the BWSR Billing Rate Calculator, of the employee doing the work. If, because of the subject matter of your request, we find it necessary for a higher-paid employee to search for and retrieve the data, we will calculate the search and retrieval portion of the copy charge at the higher salary/wage.

Data Request Form – Data Subjects

Wabasha County Soil and Water Conservation District

Date of request: _____

To request data as a data subject, you must show a valid state ID, such as a driver's license, military ID, or passport as proof of identity.

I am requesting access to data in the following way:

☐ Inspection

☐ Copies

☐ Both inspection and copies

Note: inspection is free but we charge for copies when the cost is over \$5.00.

These are the data I am requesting:

Describe the data you are requesting as specifically as possible. If you need more space, please use the back of this form.

Contact Information

Data subject name _____

Parent/Guardian name (if applicable) _____

Address _____

Phone number _____ Email address _____

Staff Verification

Identification provided _____

We will respond to your request within 10 business days.

Standards for Verifying Identity

Wabasha County Soil and Water Conservation District

The following constitute proof of identity.

- An **adult individual** must provide a valid photo ID, such as
 - a state driver's license
 - a military ID
 - a passport
 - a Minnesota ID
 - a Minnesota tribal ID
- A **minor individual** must provide a valid photo ID, such as
 - a state driver's license
 - a military ID
 - a passport
 - a Minnesota ID
 - a Minnesota Tribal ID
 - a Minnesota school ID
- The **parent or guardian of a minor** must provide a valid photo ID *and either*
 - a certified copy of the minor's birth certificate *or*
 - a certified copy of documents that establish the parent or guardian's relationship to the child, such as
 - ❖ a court order relating to divorce, separation, custody, foster care
 - ❖ a foster care contract
 - ❖ an affidavit of parentage
- The **legal guardian for an individual** must provide a valid photo ID *and* a certified copy of appropriate documentation of formal or informal appointment as guardian, such as
 - court order(s)
 - valid power of attorney

Note: Individuals who do not exercise their data practices rights in person must provide *either* notarized or certified copies of the documents that are required *or* an affidavit of ID.

Wabasha County Soil and Water Conservation District Data Practices Policy Members of the Public

SUMMARY - Fee Schedule

This fee schedule is not exhaustive since the Wabasha County SWCD Supervisors may adopt or change fees in various formats that may not be reflected here.

SERVICE	Fee
Copies (8.5x11)	\$0.25 per side
Copies (11x17)	\$1.00 each
Copies on DVD	\$10.00/DVD
Copies on CD	\$10.00/CD
Commercial use fee	\$50.00/request

Data Practices Policy for Members of the Public

Right to Access Public Data

The Government Data Practices Act (Minnesota Statutes, Chapter 13) presumes that all government data are public unless a state or federal law says the data are not public. Government data is a term that means all recorded information a government entity has, including paper, email, DVDs, photographs, etc.

The Government Data Practices Act also provides that this government entity must keep all government data in a way that makes it easy for you, as a member of the public, to access public data. You have the right to look at (inspect), free of charge, all public data that we keep. You also have the right to get copies of public data. The Government Data Practices Act allows us to charge for copies. You have the right to look at data, free of charge, before deciding to request copies.

How to Make a Data Request

To look at data or request copies of data that this government entity keeps, make a written request. Make your request for data to the appropriate individual listed in the Data Practices Contacts on page 4. You may make your request for data by written request using the data request form on page 6.

If you choose not to use the data request form, your request should include:

- that you, as a member of the public, are making a request for data under the Government Data Practices Act, Minnesota Statutes, Chapter 13;
- whether you would like to look at the data, get copies of the data, or both; and
- a clear description of the data you would like to inspect or have copied.
- The more specific a request is in scope, the more expedited the process is likely to be in responding to a request.

This government entity cannot require you, as a member of the public, to identify yourself or explain the reason for your data request. However, depending on how you want us to process your request (if, for example, you want us to mail you copies of data), we may need some information about you. If you choose not to give us any identifying information, we will provide you with contact information so you may check on the status of your request. In addition, please keep in mind that if we do not understand your request and have no way to contact you, we will not be able to begin processing your request.

How We Respond to a Data Request

Upon receiving your written request, we will work to process it.

- If we do not have the data, we will notify you in writing as soon as reasonably possible.
- If we have the data, but the data are not public, we will notify you in writing as soon as reasonably possible and state which specific law says the data are not public.
- If we have the data, and the data are public, we will respond to your request appropriately and promptly, within a reasonable amount of time by doing one of the following:

- arrange a date, time, and place to inspect data, for free, if your request is to look at the data, or
- provide you with copies of the data as soon as reasonably possible. You may choose to pick up your copies, or we will mail or fax them to you. If you want us to send you the copies, you will need to provide us with an address or fax number. We will provide electronic copies (such as email or CD-ROM) upon request if we keep the data in electronic format.

Information about copy charges is on page 5.

We also will arrange for you to pre-pay for the copies.

If you do not understand some of the data (technical terminology, abbreviations, or acronyms), please let us know. We will give you an explanation if you ask.

The Government Data Practices Act does not require us to create or collect new data in response to a data request if we do not already have the data, or to provide data in a specific form or arrangement if we do not keep the data in that form or arrangement. (For example, if the data you request are on paper only, we are not required to create electronic documents to respond to your request.) If we agree to create data in response to your request, we will work with you on the details of your request, including cost and response time.

In addition, the Government Data Practices Act does not require us to answer questions that are not requests for data.

Requests for Summary Data

Summary data are statistical records or reports that are prepared by removing all identifiers from private or confidential data on individuals. The preparation of summary data is not a means to gain access to private or confidential data. We will prepare summary data if you make your request in writing and pre-pay for the cost of creating the data. Upon receiving your written request – you may use the data request form on page 6 – we will respond within ten business days with the data or details of when the data will be ready and how much we will charge.

Data Practices Contacts

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Copy Costs – Members of the Public

Wabasha County Soil and Water Conservation District

Wabasha County Soil and Water Conservation District charges members of the public for copies of government data. These charges are authorized under Minnesota Statutes, section 13.03, subdivision 3 (c).

The District does not charge for copies if the cost is less than \$5.00. You must pay for the copies and data before we will give them to you.

For 100 or Fewer Paper Copies – 25 cents per page

100 or fewer pages of black and white, letter or legal size paper copies cost 25¢ for a one-sided copy, or 50¢ for a two-sided copy.

Most Other Types of Copies – Actual cost

The charge for most other types of copies, when a charge is not set by statute or rule, is the actual cost of searching for and retrieving the data, and making the copies or electronically transmitting the data (e.g. sending the data by email).

In determining the actual cost of making copies, we factor in employee time, the cost of the materials onto which we are copying the data (paper, CD, DVD, etc.), and mailing costs (if any). If your request is for copies of data that we cannot reproduce ourselves, such as photographs, we will charge you the actual cost we must pay an outside vendor for the copies.

The cost of employee time to search for data, retrieve data, and make copies is charged at the billable rate, as determined by the BWSR Billing Rate Calculator, of the employee doing the work. If, because of the subject matter of your request, we find it necessary for a higher-paid employee to search for and retrieve the data, we will calculate the search and retrieval portion of the copy charge at the higher salary/wage.

Commercial Use Fee-\$50

Agencies have the right to charge an additional fee for public records that they believe have a commercial value. This is authorized under MN Statute 13.03 subd 3(d), which reads:

“(d) When a request under this subdivision involves any person's receipt of copies of public government data that has commercial value and is a substantial and discrete portion of or an entire formula, pattern, compilation, program, device, method, technique, process, database, or system developed with a significant expenditure of public funds by the government entity, the responsible authority may charge a reasonable fee for the information in addition to the costs of making and certifying the copies. Any fee charged must be clearly demonstrated by the government entity to relate to the actual development costs of the information. The responsible authority, upon the request of any person, shall provide sufficient documentation to explain and justify the fee being charged.”

Data Request Form – Members of the Public

Wabasha County Soil and Water Conservation District

Date of request: _____

I am requesting access to data in the following way:

☐ Inspection

☐ Copies

☐ Both inspection and copies

Note: inspection is free but we charge for copies when the cost is over \$5.00.

These are the data I am requesting:

Describe the data you are requesting as specifically as possible. If you need more space, please use the back of this form.

Contact Information

Name: _____

Address: _____

Phone number: _____ Email address: _____

You do not have to provide any of the above contact information. However, if you want us to mail/email you copies of data, we will need some type of contact information. In addition, if we do not understand your request and need to get clarification from you, without contact information we will not be able to begin processing your request until you contact us.

We will respond to your request as soon as reasonably possible.

Wabasha County Soil and Water Conservation District

Request (to release) from Government

It is necessary for a government entity to release an individual's private data to an outside entity or person. The entity must get the individual's informed consent because the entity does not have statutory authority to release the data, or the outside entity/person was not named in the Tennessean warning.

Explanation of Your Rights

If you have a question about anything on this form, or would like more explanation, please talk to Terri Peters, Responsible Authority or Sue Cerwinski, Data Practices Compliance Official before you sign it.

- You have the right to choose what data we release. This means you can let us release all of the data, some of the data, or none of the data listed on this form. Before you give us permission to release the data, we encourage you to review the data listed on this form.
- You have the right to let us release the data to all, some, or none of the persons or entities listed on this form. This means you can choose which entities or persons may receive the data and what data they may receive.
- You have the right to ask us to explain the consequences for giving your permission to release the data.
- You may give us permission to discuss the data released by this form with the outside entity. If you choose not to give permission, you may still allow us to release the data.
- You may withdraw your permission at any time. Withdrawing your permission will not affect the data that we have already released because we had your permission to release the data.

I, _____, give my permission for The Wabasha County Soil and Water Conservation District to release data about me to _____ [name of other entity or person] as described on this form. I understand that my decision to allow release of the data to _____ [name of other entity or person] is voluntary.

1. The specific data that The Wabasha County Soil and Water Conservation District may release to _____ [name of other entity or person] are: _____ [explanation of data].

2. I understand The Wabasha County Soil and Water Conservation District wants to release the data for this reason: _____ [explanation of reason for the release].

3. I understand that although the data are classified as private at The Wabasha County Soil and Water Conservation District, the classification/treatment of the data at _____ [name of other entity or person] depends on laws or policies that apply to _____ [name of other entity or person]. [Include other known consequences.]

4. I give The Wabasha County Soil and Water Conservation District permission to discuss the data released by this consent form with _____. Check one.

- ☐ Yes, I give permission. Data will be released and discussed.
- ☐ No, I do not give permission. Data will be released but *not* discussed.

This authorization to release expires _____.

Individual data subject's signature _____ Date _____

Parent/guardian's signature [if needed] _____ Date _____

Wabasha County Soil and Water Conservation District

Request (to release) from Individual

*An individual asks the government entity to release his/her private data to an outside entity or person.
Because the entity does not have statutory authority to release the data, it must get the individual's
written informed consent.*

Explanation of Your Rights

If you have a question about anything on this form, or would like more explanation, please talk to Terri Peters, Responsible Authority or Sue Cerwinske, Data Practices Compliance Official before you sign it.

I, _____ give my permission for The Wabasha County Soil and Water Conservation District to release data about me to _____ as described on this form.

1. The specific data I want The Wabasha County Soil and Water Conservation District to release _____ [explanation of data].

2. I understand that I have asked The Wabasha County Soil and Water Conservation District to release the data.

3. I understand that although the data are classified as private at The Wabasha County Soil and Water Conservation District, the classification/treatment of the data at _____ [name of other entity or person] depends on laws or policies that apply to _____ [name of other entity or person].

This authorization to release expires _____.

Individual data subject's signature _____ Date _____

Parent/guardian's signature [if needed] _____ Date _____

2020 Wabasha County Soil and Water Conservation District Data Practices Policy

Fee Schedule

This fee schedule is not exhaustive since the Wabasha County SWCD Supervisors may adopt or change fees in various formats that may not be reflected here.

SERVICE	Fee
Copies (8.5x11 or 8.5x14)	\$0.25 per side
Copies (11x17)	\$1.00 each
Copies on DVD	Actual cost of time and materials based on the billing rate for the lowest paid employee that can perform the job of creating the DVD
Copies on CD	Actual cost of time and materials based on the billing rate for the lowest paid employee that can perform the job of creating the CD
Copies on flash drive or by email or other electronic means	Actual cost of time and materials based on the billing rate for the lowest paid employee that can perform the job of creating the copies
Commercial Use Fee	Pursuant to MN Statute 13.03 Subd 3 (d), we reserve the right to charge a fee of \$50.00 for public data which is deemed to have commercial value.

Copy Costs – Members of the Public

This government entity charges members of the public for copies of government data. These charges are authorized under Minnesota Statutes, section 13.03, subdivision 3 (c).

The District does not charge for copies if the cost is less than \$5.00.

Multiple requests within the same business day are considered a single request in determining the whether the minimum charge has been met.

You must pay for the copies and data before we will give them to you.

For 100 or Fewer Paper Copies – 25 cents per page

100 or fewer pages of black and white, letter or legal-size paper copies cost 25¢ for a one-sided copy, or 50¢ for a two-sided copy.

Most Other Types of Copies – Actual cost

The charge for most other types of copies, when a charge is not set by statute or rule, is the actual

cost of searching for and retrieving the data and making the copies.

Commercial Use-\$50.00

Pursuant to MN Statute 13.03 Subd 3 (d), we reserve the right to charge a fee of \$50.00 for public data which is deemed to have commercial value. Any fee charged must be clearly demonstrated by the government entity to relate to the actual development costs of the information. The responsible authority, upon the request of any person, shall provide sufficient documentation to explain and justify the fee being charged.

In determining the actual cost of making paper or electronic copies, we factor in employee time, the cost of the materials onto which we are copying the data (paper, CD, DVD, etc.), and mailing costs (if any). If your request is for copies of data that we cannot reproduce ourselves, such as photographs, we will charge you the actual cost we must pay an outside vendor for the copies.

The cost of employee time to search for data, retrieve data, and make copies is based on billable time of the employee doing aforementioned work based on current billing found using the Board of Water and Soil Resources (BWSR) billing rate calculator.

Copy Costs – Data Subjects

This government entity charges data subjects for copies of government data. These charges are authorized under Minnesota Statutes, section 13.04, subdivision 3.

The District does not charge for copies if the cost is less than \$5.00.

Multiple requests within the same business day are considered a single request in determining the whether the minimum charge has been met.

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Actual Cost of Making the Copies

In determining the actual cost of making copies, we factor in employee time, the cost of materials onto which we are copying the data (paper, CD, DVD, etc.), mailing costs (if any). If your request is for copies of data that we cannot reproduce ourselves, such as photographs, we will charge you the actual cost we must pay an outside vendor for the copies.

The cost of employee time to make copies is the billable rate of the employee doing the work requested as determined by the Board of Water and Soil Resources (BWSR) Billing Rate Calculator.

PT Contracts Coversheet

Admi id:

64495



Date: 11/26/2019

Agency: Agricutlure

PT Coordinator/Agency Contact:

Name: **Kam Carlson**

Title: **State Prog Admin**

Email Address:

kameron.carlson@state.mn.us

Phone Number: **651-201-6196**

Is this Document a RUSH: No

16A/16C Violation?

☐ 16A

☐ 16C

Document Type:

☐ Certification

☐ Single Source

☐ RFP

☐ PT Contract

☒ JPA

☐ Income Contract

☐ Amendment

☐ Work Order

☐ Assignment Agreement

☐ Other:

Vendor Name: Wabasha SWCD

SWIFT Number: 170040

SWIFT Event Number: na

Master Contract ID: na

Work Order Number: na

Project/Contract Description: Minnesota Agricultural Water Certification Program Partnership

State's Authorized Representative: William Fitzgerald

Current Contract Term: Start Date 1/1/20 End Date 12/31/21

Current Contract Dollar Value: \$425,148.00

Notes:

PROFESSIONAL/TECHNICAL CONTRACT CERTIFICATION FORM

SECTION 1 – INSTRUCTIONS

Complete form for:

- Professional/Technical Service Contracts and Joint Powers Agreements
 - In excess of \$25,000 (Minn. Stat. 16C.08)
- Single Source Contracts

Checklist if not using SWIFT:

- ☐ 2 copies of this Certification Form
- ☐ 1 copy of your final RFP
- ☐ If contracts are estimated to be over \$50,000, submit a copy of the State Register ad
- ☐ For solicitations under \$50,000, a posting on the MMD webpage will be done
- ☐ Submit all to Department of Administration, Office of State Procurement, Professional and Technical Service Contracts, 112 Administration Building, 50 Sherburne Avenue, St. Paul, MN 55155
- ☐ If applicable, provide documentation for non-standard terms and conditions

Checklist if using SWIFT:

- ☐ Upload completed Certification Form to SWIFT
- ☐ Attach the final RFP and any document for non-standard terms and conditions

SECTION 2 –BACKGROUND

Department Agriculture		Division Pesticide & Fertilizer Management Division
Estimated Contract Value (original contract period):	Estimated Contract Value (including extension options):	Source of Funds (indicate whether State or Federal)
\$ 425,148.00	\$ 850,296.00	State (Clean Water)

***Original Contract Period: From: 01/01/2020 To: 12/31/2021 With option to extend 1 add'l two yr. periods**

The option to extend is dependent on the funding of Clean Water Funds by the State Legislature

***Note:** The combined contract and amendment cannot exceed five years, unless otherwise provided for by law (Minn. Stat. 16C.06 Subd. 3b(b)). Also, the term of the original contract must not exceed two years unless the commissioner determines that a longer duration is in the best interest of the state. If you are requesting that the original contract length be longer than two years, please write a justification below:

Agency certifies that Minn. Stat. §15.061 and/or _____ [list additional authority if applicable] allows agency to enter into this professional/technical service contract. (Please check with agency attorney general staff if you have questions.)

Wabasha Soil & Water Conservation District

Nature of Contract:

The purpose of this agreement is for a Joint Powers organization to host and manage the Minnesota Agricultural Water Certification Program (MAWQCP) for local delivery through partnering with Soil and Water Conservation Districts (SWCD).

Product or Result: *(Give details.)*

This agreement will result in Minnesota producers, in the designated geographic region, to gain certification under the MAWQCP. This is accomplished by the Wabasha Soil & Water Conservation District administering the program, hiring and supervising qualified Area Certification specialist(s), reimbursing SWCDs for their time conducting assessments, providing technical assistance to producers implementing conservation practices, program promotion and reporting results and accomplishments.

In accordance with Minn. Stat. §16C.08, subd. 3, provide the following: (attach additional pages if necessary)

1) Describe how the proposed contract is necessary to achieve the agency's statutory responsibilities;

Minnesota Statutes 103H.151 requires the Minnesota Commissioner of Agriculture to develop best management practices to protect sensitive groundwater areas from adverse effects of agricultural chemical use. In addition, the commissioner is required to promote best management practices and provide education on their use. The promotion and education shall include demonstration projects. Finally, the commissioner is required to monitor the use and effectiveness of agricultural chemical best management practices.

The Minnesota Department of Agriculture (MDA) was appropriated funding from Minnesota's Clean Water Fund (Chapter 2 Article 2, Section 3(f)) to implement the Minnesota Agricultural Water Quality Certification Program statewide.

2) Describe your plan to notify firms or individuals who may be available to perform the services called for in the solicitation other than advertising in the *State Register*, on the OSP website, or in SWIFT; and

There are no notification plans since joint power agreements need to be with governmental units. No other governmental unit besides Wabasha Soil & Water Conservation District working cooperatively with the Water Quality Certification Program partners has the technical expertise, staff, and strong working relationship with landowners in the project areas. Wabasha Soil & Water Conservation District has a strong track record of coordinating projects across county lines and providing agriculture professionals educational opportunities, crop producer services and Best Management Practices (BMP) implementation at a local level.

3) Describe the performance measures or other tools that will be used to monitor and evaluate contract performance and how the results of the work will be used.

- Number of producers and number of acres assessed and certified
- Number of best management practices (BMP) adopted or implemented
- Pollution reductions resulting from BMP adoption/implementation

SECTION 3 – VENDOR SELECTION METHOD

Complete ONE of the following boxes to indicate how the vendor will be selected for the proposed contract:

A. Public Solicitation

Executive Order 05-07 requires that "all vendor selection evaluations conducted under Minnesota's "best value" statutes must consider price to be of significant importance..."

Indicate weight of price ____% (at least 30% of the evaluation points)

- ☐ EXCEPTION: I am requesting an exception to the State's guideline. A memo justifying the request is attached.

COMPLETE SECTION 4, IF APPLICABLE.

B. Single Source Request

Name of Contractor _____

- ☐ Attach a justification form.

A sample can be found at: <http://www.mmd.admin.state.mn.us/doc/singlesourcerequestform.doc>.

If the contract is for IT-related services (or incidental goods) in excess of \$25,000, select an option below:

- ☐ Services and products will meet the Minnesota IT Accessibility Standards
- ☐ Services/products provided by the contractor will NOT meet the Minnesota IT Accessibility Standards. (If so, you must complete "STEP TWO" below.)

SKIP SECTION 4. IF ACCESSIBILITY APPLICABLE, PLEASE INCLUDE IN CONTRACT.

C. Joint Powers Agreement (Minn. Stat. §471.59, subd. 1 for Professional/Technical Services)Name of Governmental Unit: **Wabasha Soil & Water Conservation District**

- 1) Explain how/why this governmental unit was selected.

The Wabasha Soil & Water Conservation District has demonstrated its capacity and capabilities. It is located within the geographic boundaries of the region, has the required staff and experience, and has a track record of coordinating project across county lines.

- 2) Can this work be performed by any other governmental unit?

No other governmental unit has this technical expertise, relationship with the regional SWCDs and strong working relationship with landowners and MAWQCP project partners in the region.

SKIP SECTION 4. IF ACCESSIBILITY APPLICABLE, PLEASE INCLUDE IN CONTRACT.

SECTION 4 – ACCESSIBILITY

(Complete for all solicitations involving IT services (and incidental goods) in excess of \$25,000)

Information on the Minnesota IT Accessibility Standards can be found at:

http://www.mmd.admin.state.mn.us/pdf/accessibility_standard.pdf.

STEP ONE: Accessibility Standards Verification:

Check one or both. If not applicable, proceed to Step Two.

- ☐ Applicable WCAG 2.0 Level AA requirements ([WCAG 2.0](#)) are included in the solicitation document and will be evaluated utilizing the procurement process checked below in Step Three.
- ☐ Applicable 508 (B) Technical Standards, (C) Functional Performance Criteria, and (D) Information, Documentation, and Support Requirements ([Section 508](#)) are included in the solicitation document and will be evaluated utilizing the procurement process checked below in Step Three.

STEP TWO: Accessibility Exception Request:

*If Step One is not applicable, check one or both below and indicate the appropriate exception category. **Attach a memo** detailing the rationale supporting the exception request. (A full description of all exceptions can be found at <http://www.mmd.admin.state.mn.us/pdf/AccExceptions.pdf>)*

- ☐ Applicable WCAG 2.0 Level AA requirements are NOT included; and/or
- ☐ Applicable 508 (B) Technical Standards, (C) Functional Performance Criteria, and (D) Information, Documentation, and Support Requirements are NOT included because:

Exception category:*Check all that apply:*

- ☐ National/State Security ☐ Service Personnel Space
☐ Infrastructure Hardware ☐ Fundamental Alteration
☐ Undue Burden (must be accompanied by the form at: <http://www.mmd.admin.state.mn.us/doc/AccDetermination.doc>)

STEP THREE: Process for Evaluating Accessibility

Indicate how your RFP will be structured and which process you will use to evaluate accessibility.

(For more information, including the Accessibility Matrix, go to <http://www.mmd.admin.state.mn.us/pdf/AccMatrix.pdf> and <http://www.mmd.admin.state.mn.us/pdf/AccSupplement.pdf>.)

- ☐ Full Accessibility is a pass/fail requirement
☐ Partial Accessibility is a pass/fail requirement
☐ Full or Partial Accessibility is a pass/fail requirement, but Dual Responses are considered
☐ Full or Partial Accessibility is a pass/fail requirement and is further scored as a % of points
☐ Accessibility is scored as a % of points
☐ Proposals are short-listed prior to scoring accessibility as a % of points
☐ Accessibility is not considered due to an exception indicated above

SECTION 5 – AGENCY CERTIFICATIONS

Pursuant to Minn. Stat. 16C.08, I certify:

1. *No state **agency** employee is (a) able and (b) available to perform the services called for by the contract*
 A. **How did you reach this conclusion?:**

The management of the Minnesota Agricultural Water Quality Certification Program must be performed on-the-ground in the region by established, trusted organization and implemented by a trained, local technical assistance professional. No state agency employee is available to perform the services of this contract.

- B. **List other methods considered for accomplishing the work.** *[Example: In-house, other divisions or offices, other state agencies.]*

**Contracting with a statewide non-profit
 Contracting through formal solicitation**

These methods were not considered to have the same potential of success as contracting directly with the Wabasha Soil & Water Conservation District. Moreover, the concept of the Clean Water Amendment funding is to embrace funding and associated activities done on a local level in partnership with MDA

2. *Unless otherwise authorized by law, a competitive proposal process shall be used to acquire professional or technical services. A competitive bidding process shall not be utilized to acquire professional or technical services.*
3. *The following person(s) has/have been assigned to manage the contract as well as monitor and act as liaison for the contract **William Fitzgerald at 651-201-6159** (telephone number).*
4. *The agency shall not allow a contractor to begin work before the contract is fully executed unless an exception under Minn. Stat. §16C.05, subd. 2a has been granted by the commissioner and funds are fully encumbered.*
5. *A contract shall not establish an employment relationship between the state or the agency and any persons performing under the contract.*
6. *In the event the results of the contract work will be carried out or continued by state employees upon completion of the contract, the contractor is required to include state employees in development and training, to the extent necessary to ensure that after completion of the contract, state employees can perform any ongoing work related to the same function.*
7. *The contractor and agents must not be employees of the state.*
8. *The terms of the contract must permit the commissioner to unilaterally terminate the contract prior to completion, upon payment of just compensation, if the commissioner determines that further performance under the contract would not serve agency purposes.*

9. The agency shall not contract out its previously eliminated jobs for four years without first considering the same former employees who are on the seniority unit layoff list who meet the minimum qualifications determined by the agency.
- X The seniority unit layoff list was reviewed on **November 20, 2019**, within past three months); **OR**
- ☐ Not applicable. The agency does not have an active seniority unit layoff list.
10. The terms of a contract must provide that no more than 90 percent of the amount due under the contract may be paid until the final product has been reviewed by the head of the agency entering into the contract and the head of the agency has certified that the contractor has satisfactorily fulfilled the terms of the contract, unless specifically excluded or modified in writing by the commissioner. This clause does not apply to contracts for professional services as defined in sections 326.02 to 326.15.

Reasonable efforts will be made to avoid conflicts of interest throughout the selection and performance of this contract. All potential or actual conflicts of interest will be reported to OSP.

The following three Internal Approval signatures are for agency use; they are not required by OSP.

Activity Manager: DocuSigned by: Brad Redlin A5984FF6E024475...	Manager	Date: 11/20/2019
Division Director: DocuSigned by: Joshua Stamper 7177777777777777...		Date: 11/20/2019
Assistant Commissioner (Program): DocuSigned by: Whitney Place 2B9FEF0FEC0D4E2...		Date: 11/25/2019

Agency signature (required)

Authorized Certification/Officer authorized to sign contracts: DocuSigned by: Whitney Place 2B9FEF0FEC0D4E2...	Assistant Commissioner	Date: 11/25/2019
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MN.IT signature (required for IT-related services)

MN.IT/BUY.IT Approval:	Date:
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Department of Administration signature (required)

Office of State Procurement/Professional Technical Approval: DocuSigned by: Haylie Heil 4AB4CCB119DA413...	Date: 11/25/2019
--	----------------------------

Exhibit A

Wabasha Soil & Water Conservation District Minnesota Agricultural Water Quality Certification Program Plan of Work:

The purpose of this agreement is for **Wabasha Soil & Water Conservation District** to host and manage the Minnesota Agricultural Water Certification Program (MAWQCP) expanding the current base of eligible producers, increasing the number of certified producers, assisting program participants in implementing identified improvements and enabling statewide program operations.

Wabasha Soil & Water Conservation District will:

- Administer the regional Minnesota Agricultural Water Quality Certification Program (MAWQCP)
- Supervise one full time Area Certification Specialist
- Manage documentation reporting and payments to participating Soil and Water Conservation Districts
- Facilitate the regional promotion of the MAWQCP

The regional MAWQCP activities are estimated to be:

- Report quarterly to the Minnesota Department of Agriculture (MDA) the activities of the MAWQCP Area Certification Specialists and Soil and Water Conservation Districts (SWCDs) Partners
- Conduct regular contact with the regional SWCDs to encourage both SWCD and producer participation through training events, field tours, producer meetings
- Organize and facilitate region wide outreach to SWCDs, producers and private partners
- Assess landowners' operations, establish comprehensive conservation plans, recommend practices to achieve MAWQCP certification and solicit feedback on the certification process
- Accelerate implementation of planned practices through partners to achieve certification
- Advise MDA of suggested changes recommended to continually improve program delivery and outcomes

Costs are detailed in Exhibit B Budget

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SWIFT Contract No. 170040

Purchase Order #: 3000034513

STATE OF MINNESOTA JOINT POWERS AGREEMENT

This agreement is between the State of Minnesota, acting through its Commissioner of Agriculture ("State") and **Wabasha Soil and Water Conservation District ("Governmental Unit")**.

Recitals

Under Minnesota Statute § 471.59, subdivision 10, the State is empowered to engage such assistance as deemed necessary.

The Minnesota Agricultural Water Quality Certification Program (MAWQCP) is offered statewide and the State is in need of a Regional Partner to accomplish this mission. The Wabasha Soil and Water Conservation District has demonstrated its capacity and capabilities to host and manage the MAWQCP for local delivery through partnering with Soil and Water Conservation Districts (SWCD) in the designated geographic region, to gain certification under the MAWQCP.

The Governmental Unit represents that it is duly qualified and is willing to administrate and cooperate in the performance of these services.

Agreement

1. Term of Agreement

- 1.1 Effective date: January 1, 2020**, or the date the State obtains all required signatures under Minnesota Statutes Section 16C.05, subdivision 2, whichever is later.
- 1.2 Expiration date: December 31, 2021**, or until all obligations have been satisfactorily fulfilled, whichever occurs first.

2. Agreement between the Parties

The Governmental Unit will administer the MAWQCP project in accordance with the duties described and specified in **Exhibit A Plan of Work** and scheduled and delivered as specified in **Exhibit B Budget**, which are attached and incorporated into this agreement.

THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK

3. Payment

The Governmental Unit will be paid by the State of Minnesota after the Governmental Unit's presentation of itemized invoices for services performed and written acceptance of such services by the State's Authorized Representative or the State's Authorize Project Manager pursuant to paragraph 4. Supporting documentation for each invoice must be kept on file at the governmental unit's office and be available for inspection and review by the MAWQCP staff.

Invoices shall be submitted timely and in accordance with **Exhibit B Budget** which is attached and incorporated into this agreement.

Invoices for payment will be sent by the due dates listed in Exhibit B.

Electronic format to: MDA.Accounts-Payable@state.mn.us

OR

Hardcopy to: Minnesota Department of Agriculture
Finance and Budget Division, Accounts Payable
625 Robert St N
Saint Paul, MN 55155

Reports should be submitted by the due dates listed in Exhibit B.

Electronic format to: MDA.PFMD.Contracts@state.mn.us and William.fitzgerald@state.mn.us

OR

Hardcopy to: Minnesota Department of Agriculture
PFMD, Contracts Coordinator
625 Robert St N
Saint Paul, MN 55155

The total obligation of the State under this agreement will not exceed **Four Hundred Twenty-five Thousand One Hundred Forty-eight Dollars and 00/100 (\$425,148.00)**.

4. Authorized Representatives

The State's Authorized Representative responsible for administration and supervision of this agreement is **Brad Redlin, MAWQCP Program Manager, Minnesota Department of Agriculture, 625 N. Robert Street, St. Paul, MN 55155-2538; Phone: 651-201-6489; Email: Brad.redlin@state.mn.us**, or his/her successor, who is authorized to accept the services provided under this agreement.

The State's Authorized Project Manager responsible for communications and daily management is **William Fitzgerald, MAWQCP Program Coordinator, Minnesota Department of Agriculture, 625 N. Robert Street, St. Paul, MN 55155-2538; Phone: 651-201-6159; Email: william.fitzgerald@state.mn.us**, or his/her successor, who is authorized to accept the services provided under this agreement

The Governmental Unit's Authorized Representative is **Terri Peters, District Manager, Wabasha Soil and Water Conservation District, 611 Broadway Ave., Suite 10, Wabasha, MN 55981; Phone: 651-560-2044; Email: terri.peters@mn.nacdn.net**, or his/her successor. If the Authorized Representative changes at any time during this agreement, the Governmental Unit must immediately notify the State.

5. Assignment, Amendments, Waiver, and Agreement Complete

- 5.1 Assignment.** The Governmental Unit may neither assign nor transfer any rights or obligations under this agreement without the prior consent of the State and a fully executed Assignment Agreement, executed and approved by the same parties who executed and approved this agreement, or their successors in office.
- 5.2 Amendments.** Any amendment to this agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original agreement, or their successors in office.
- 5.3 Waiver.** If the State fails to enforce any provision of this agreement, that failure does not waive the provision or its right to enforce it.
- 5.4 Agreement Complete.** This agreement contains all negotiations and agreements between the State and the Governmental Unit. No other understanding regarding this agreement, whether written or oral, may be used to bind either party.

6. Indemnification

In the performance of this agreement by the Governmental Unit, or Governmental Unit's agents or employees, the Governmental Unit must indemnify, save, and hold harmless the State, its agents, and employees, from any claims or causes of action, including attorney's fees incurred by the state, to the extent caused by Governmental Unit's:

- 1) Intentional, willful, or negligent acts or omissions; or
- 2) Actions that give rise to strict liability; or
- 3) Breach of contract or warranty.

The indemnification obligations of this section do not apply in the event the claim or cause of action is the result of the State's sole negligence. This clause will not be construed to bar any legal remedies the Governmental Unit may have for the State's failure to fulfill its obligation under this agreement.

7. State Audits

Under Minnesota Statute § 16C.05, subdivision 5, the Governmental Unit's books, records, documents, and accounting procedures and practices relevant to this agreement are subject to examination by the State and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this agreement.

8. Government Data Practices

The Governmental Unit and State must comply with the Minnesota Government Data Practices Act, Minnesota Statute Ch. 13, as it applies to all data provided by the State under this agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Governmental Unit under this agreement. The civil remedies of Minnesota Statute § 13.08 apply to the release of the data referred to in this clause by either the Governmental Unit or the State.

If the Governmental Unit receives a request to release the data referred to in this Clause, the Governmental Unit must immediately notify the State. The State will give the Governmental Unit instructions concerning the release of the data to the requesting party before the data is released.

9. Venue

Venue for all legal proceedings out of this agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

10. Termination

10.1 Termination. The State or the Governmental Unit may terminate this agreement at any time, with or without cause, upon 30 days' written notice to the other party.

10.2 Termination for Insufficient Funding. The State may immediately terminate this agreement if it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written or fax notice to the Governmental Unit. The State is not obligated to pay for any services that are provided after notice and effective date of termination. However, the Governmental Unit will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that funds are available. The State will not be assessed any penalty if the agreement is terminated because of the decision of the Minnesota Legislature, or other funding source, not to appropriate funds. The State must provide the Governmental Unit notice of the lack of funding within a reasonable time of the State's receiving that notice.

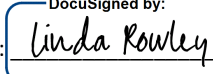
11. E-Verify Certification (In accordance with Minn. Stat. §16C.075)

For services valued in excess of \$50,000, Governmental Unit certifies that as of the date of services performed on behalf of the State, Governmental Unit and all its subcontractors will have implemented or be in the process of implementing the federal E-Verify program for all newly hired employees in the United States who will perform work on behalf of the State. Governmental Unit is responsible for collecting all subcontractor certifications and may do so utilizing the E-Verify Subcontractor Certification Form available at <http://www.mmd.admin.state.mn.us/doc/EveryfySubCertForm.doc>. All subcontractor certifications must be kept on file with the Governmental Unit and made available to the State upon request.

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1. STATE ENCUMBRANCE VERIFICATION

Individual certifies that funds have been encumbered as required by Minnesota Statute §§ 16A.15 and 16C.05

Signed:  DocuSigned by:
858C7FC6FC504E1...

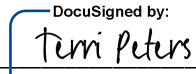
Title: Department Buyer

Date: 12/5/2019

SWIFT Contract No: 170040

PO No.: 3000034513

2. GOVERNMENTAL UNIT

By:  DocuSigned by:
821C273FB7D44A5...

Title: District Manager

Date: 12/5/2019

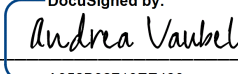
By:

Title:

Date:

Distribution:
Agency
Governmental Unit
State's Authorized Representative
State's Authorized Project Manager

3. STATE AGENCY

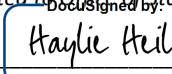
By:  DocuSigned by:
A052B92710EE430...
(with delegated authority)

Title: Deputy Commissioner

Date: 12/5/2019

4. COMMISSIONER OF ADMINISTRATION

As delegated to Office of State Procurement

By:  DocuSigned by:
4AB4CCB119DA413...

Date: 12/6/2019

Admi id:
64495

Exhibit A

Wabasha Soil & Water Conservation District Minnesota Agricultural Water Quality Certification Program Plan of Work:

The purpose of this agreement is for **Wabasha Soil & Water Conservation District** to host and manage the Minnesota Agricultural Water Certification Program (MAWQCP) expanding the current base of eligible producers, increasing the number of certified producers, assisting program participants in implementing identified improvements and enabling statewide program operations.

Wabasha Soil & Water Conservation District will:

- Administer the regional Minnesota Agricultural Water Quality Certification Program (MAWQCP)
- Supervise one full time Area Certification Specialist
- Manage documentation reporting and payments to participating Soil and Water Conservation Districts
- Facilitate the regional promotion of the MAWQCP

The regional MAWQCP activities are estimated to be:

- Report quarterly to the Minnesota Department of Agriculture (MDA) the activities of the MAWQCP Area Certification Specialists and Soil and Water Conservation Districts (SWCDs) Partners
- Conduct regular contact with the regional SWCDs to encourage both SWCD and producer participation through training events, field tours, producer meetings
- Organize and facilitate region wide outreach to SWCDs, producers and private partners
- Assess landowners' operations, establish comprehensive conservation plans, recommend practices to achieve MAWQCP certification and solicit feedback on the certification process
- Accelerate implementation of planned practices through partners to achieve certification
- Advise MDA of suggested changes recommended to continually improve program delivery and outcomes

Costs are detailed in Exhibit B Budget

Wabasha Soil & Water Conservation District
Deliverable Schedule and Budget

Exhibit B

Administration and Delivery of Minnesota Agricultural Water Quality Certification Program												
Objectives - See Exhibit A												
Please Note: The Governmental Unit has the discretion to transfer up to 10% of the funds between categories without approval the State's Authorized Representative or the State's Authorized Project Manager. However the Governmental Unit shall notify the State's Authorized Project Manager as soon as practicable of the transfer. The State's Authorized Representative or the State's Authorized Project Manager must approve transfers greater than 10%.												
Billing Cycle State Fiscal Year	Calendar Year Quarter	Description of Deliverables	Total	ACS Salary & Benefits	Office, Office Support, Training & Supplies	Travel Costs	Grant Administration	Other Dedicated Staff (Wabasha SWCD)	Other Dedicated Staff (Partner SWCD)	SWCD Staff Support	Promotion & Incentives	Engineering & Practice Implementation
		Projected Project Start Date is January 01, 2020										
Quarter 3, 2020	Jan-Mar 2020	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	52,037	23,400	2,287	750	1,100	7,500	10,500	2,000	500	4,000
Quarter 4, 2020	Apr-Jun 2020	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	52,037	23,400	2,287	750	1,100	7,500	10,500	2,000	500	4,000
FY20 Total			104,074	46,800	4,574	1,500	2,200	15,000	21,000	4,000	1,000	8,000
Quarter 1, 2021	Jul-Sep 2020	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	52,037	23,400	2,287	750	1,100	7,500	10,500	2,000	500	4,000
Quarter 2, 2021	Oct-Dec 2020	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	52,037	23,400	2,287	750	1,100	7,500	10,500	2,000	500	4,000
Quarter 3, 2021	Jan-Mar 2021	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	54,250	24,560	2,402	788	1,100	7,900	11,000	2,000	500	4,000
Quarter 4, 2021	Apr-Jun 2021	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	54,250	24,560	2,402	788	1,100	7,900	11,000	2,000	500	4,000
FY21 Total			212,574	95,920	9,378	3,076	4,400	30,800	43,000	8,000	2,000	16,000
Quarter 1, 2022	Jul-Sep 2021	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	54,250	24,560	2,402	788	1,100	7,900	11,000	2,000	500	4,000
Quarter 2, 2022	Oct-Dec 2021	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	54,250	24,560	2,402	788	1,100	7,900	11,000	2,000	500	4,000
FY22 Total			108,500	49,120	4,804	1,576	2,200	15,800	22,000	4,000	1,000	8,000
All Years			425,148	191,840	18,756	6,152	8,800	61,600	86,000	16,000	4,000	32,000

[This page is for internal MDA use only]

STATE OF MINNESOTA ENCUMBRANCE WORKSHEET

Mark this box if this is a *RUSH*.

Date contract is needed for vendor's signature

Note: Please, allow 5 - 7 business days for F&B processing. For RUSH requests, complete boxes above. You will be notified of any unusual delay if unavoidable circumstances arise. Thank you.

ORG:111

TYPE: JPA

DS
kleSWIFT CONTRACT NO: **170040**PO NUMBER: **3000034513**

MDA PREPARER/CONTACT & PHONE NUMBER (INITIAL BY NAME): Kam Carlson 651-201-6196

Date Funding String & contract template were reviewed and approved by Division's Senior Accounting Officer

AGENCY: Agriculture

FISCAL YEAR: 2020 - 2022

SWIFT VENDOR NUMBER: 205683

TOTAL AMOUNT:

CATEGORY CODE: 70171500

SWIFT VENDOR LOCATION: 001

425,148.00

ACCOUNT CODE: 411310

SWIFT VENDOR ADDRESS: 1

LAWS OF: MS 471.59

NEEDED FOR
FEDERAL GRANTS

FUNDING STRING	FUNDING STRING	FUNDING STRING
FISCAL YEAR: 2020	FISCAL YEAR: 2021	FISCAL YEAR:
FUND: 2302	FUND: 2302	FUND:
DEPT ID: B4311G1	DEPT ID: B4311G1	DEPT ID:
APPROP ID: B041W16	APPROP ID: B041W16	APPROP ID:
PC BUS UNIT:	PC BUS UNIT:	PC BUS UNIT:
PROJECT ID:	PROJECT ID:	PROJECT ID:
ACTIVITY:	ACTIVITY:	ACTIVITY:
SOURCE:	SOURCE:	SOURCE:
AMOUNT:	AMOUNT:	AMOUNT:
104,074.00	321,074.00	

CONTRACT START DATE 1/1/2020CONTRACT END DATE 12/31/2021CONTRACT NAME & ADDRESS Wabasha Soil & Water Conservation District611 Broadway #10Wabasha, MN 55981

F&B ONLY BELOW THIS LINE

CHECKLIST: BUDGET CHECKED

FAIL: _____ PASS: _____

RECORDED ON BUYER'S SS: _____

DOCUSIGN: _____

OK TO DISPATCH

NO: _____ YES: _____

P/T OVER \$25,000 EVALUATION
PRINTED FOR FILE

DATE: _____ INITIAL: _____

NOTES:

OK TO CLOSE: DATE: _____ INITIAL: _____ DATE: _____ INITIAL: _____

Certificate Of Completion

Envelope Id: EE84D55C2A894DADA6664C90AA8D1B8D
 Subject: Please DocuSign: Wabasha SWCD MAWQCP Admin Pship Joint Powers Agreement
 Source Envelope:
 Document Pages: 15
 Certificate Pages: 3
 AutoNav: Enabled
 Envelopeld Stamping: Enabled
 Time Zone: (UTC-06:00) Central Time (US & Canada)

Status: Completed
 Envelope Originator:
 Kam Carlson
 1860 Michael Faraday Dr. Ste. 100
 Reston, VA 20190
 kameron.carlson@state.mn.us
 IP Address: 156.98.51.15

Record Tracking

Status: Original 11/26/2019 8:50:41 AM	Holder: Kam Carlson kameron.carlson@state.mn.us	Location: DocuSign
Security Appliance Status: Connected	Pool: StateLocal	
Storage Appliance Status: Connected	Pool: Department of Agriculture	Location: DocuSign

Signer Events

Kam Carlson
 kameron.carlson@state.mn.us
 Contracts and Grants Coordinator
 Kameron Carlson - Dept of Agriculture
 Security Level: Email, Account Authentication
 (None)

Signature



Signature Adoption: Pre-selected Style
 Using IP Address: 156.98.51.15

Timestamp

Sent: 11/26/2019 9:27:42 AM
 Viewed: 11/26/2019 9:28:01 AM
 Signed: 11/26/2019 9:28:14 AM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Doug Spanier
 douglas.spanier@state.mn.us
 Attorney General Rep
 CarahSoft OBO MN - Dept of Agriculture
 Security Level: Email, Account Authentication
 (None)



Signature Adoption: Pre-selected Style
 Using IP Address: 156.98.51.15

Sent: 11/26/2019 9:28:18 AM
 Resent: 12/3/2019 8:37:46 AM
 Viewed: 12/4/2019 11:32:01 AM
 Signed: 12/4/2019 11:33:46 AM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Alison Sundahl
 Alison.Sundahl@state.mn.us
 CarahSoft OBO MN - Dept of Agriculture
 Signing Group: SWIFT Contract Specialists
 Security Level: Email, Account Authentication
 (None)

Completed

Using IP Address: 156.98.51.15

Sent: 12/4/2019 11:33:51 AM
 Viewed: 12/4/2019 1:43:26 PM
 Signed: 12/4/2019 1:54:48 PM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Linda Rowley
 linda.rowley@state.mn.us
 Department Buyer
 CarahSoft OBO MN - Dept of Agriculture
 Security Level: Email, Account Authentication
 (None)

DocuSigned by:


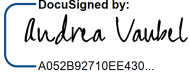

 858C7FC6FC504E1...

Signature Adoption: Pre-selected Style
 Using IP Address: 156.98.51.15

Sent: 12/4/2019 1:54:54 PM
 Viewed: 12/4/2019 1:56:50 PM
 Signed: 12/5/2019 9:15:19 AM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Signer Events	Signature	Timestamp
<p>Kam Carlson kameron.carlson@state.mn.us Contracts and Grants Coordinator Kameron Carlson - Dept of Agriculture Security Level: Email, Account Authentication (None)</p> <p>Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	<p>Completed</p> <p>Using IP Address: 156.98.51.15</p>	<p>Sent: 12/5/2019 9:15:24 AM Viewed: 12/5/2019 10:04:50 AM Signed: 12/5/2019 10:05:00 AM</p>
<p>Terri Peters terri.peters@mn.nacdn.net District Manager Security Level: Email, Account Authentication (None)</p> <p>Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	<p>DocuSigned by:  821C273FB7D44A5...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 199.154.79.69</p>	<p>Sent: 12/5/2019 10:05:05 AM Viewed: 12/5/2019 10:11:46 AM Signed: 12/5/2019 10:12:40 AM</p>
<p>Andrea Vaubel andrea.vaubel@state.mn.us Deputy Commissioner CarahSoft OBO MN - Dept of Agriculture Security Level: Email, Account Authentication (None)</p> <p>Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	<p>DocuSigned by:  A052B92710EE430...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 156.98.51.15</p>	<p>Sent: 12/5/2019 10:12:45 AM Resent: 12/5/2019 12:02:12 PM Viewed: 12/5/2019 12:36:31 PM Signed: 12/5/2019 12:36:36 PM</p>
<p>OSP Front Desk osphelp.line@state.mn.us Department of Administration Security Level: Email, Account Authentication (None)</p> <p>Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	<p>Completed</p> <p>Using IP Address: 156.99.70.69</p>	<p>Sent: 12/5/2019 12:36:41 PM Viewed: 12/6/2019 9:26:50 AM Signed: 12/6/2019 9:28:12 AM</p>
<p>Haylie Heil haylie.heil@state.mn.us Contracts Specialist Department of Administration Signing Group: P/T Contract Specialists Security Level: Email, Account Authentication (None)</p> <p>Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	<p>DocuSigned by:  4AB4CCB119DA413...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 68.117.32.56</p>	<p>Sent: 12/6/2019 9:28:17 AM Viewed: 12/6/2019 9:43:06 AM Signed: 12/6/2019 9:45:24 AM</p>
In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
William Fitzgerald william.fitzgerald@state.mn.us Security Level: Email, Account Authentication (None)	<div>COPIED</div>	Sent: 12/5/2019 10:05:05 AM Viewed: 12/5/2019 10:50:12 AM
Electronic Record and Signature Disclosure: Not Offered via DocuSign		

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	12/6/2019 9:28:18 AM
Certified Delivered	Security Checked	12/6/2019 9:43:07 AM
Signing Complete	Security Checked	12/6/2019 9:45:24 AM
Completed	Security Checked	12/6/2019 9:45:24 AM

Payment Events	Status	Timestamps
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[illegible]



611 Broadway Avenue, Suite 10
Wabasha, MN 55981
Phone: (651) 565-4673

**AGREEMENT BETWEEN
THE WABASHA COUNTY SOIL AND WATER
CONSERVATION DISTRICT
AND
THE FREEBORN COUNTY SOIL & WATER
CONSERVATION DISTRICT**

This AGREEMENT is between the Wabasha County Soil and Water Conservation District (hereinafter referred to as "the District"), 611 Broadway Ave., Suite 10, Wabasha, MN 55981 and Freeborn County Soil and Water Conservation District (hereinafter referred to as "the Subrecipient").

I. STATEMENT OF PURPOSE

The purpose of this AGREEMENT is to clarify the roles and responsibilities of the parties regarding the delivery of the Minnesota Agricultural Water Quality Certification Program (hereinafter referred to as 'MAWQCP' or the Project") made possible by the State of Minnesota Department of Agriculture.

II. SCOPE OF SERVICES AND SPECIFIC DUTIES

The District has agreed to provide funding to the Subrecipient for Implementation of the Project. The Subrecipient will complete the duties described as follows: **Employment & Supervision of a part-time qualified Certification Specialist, including related items such as wages & benefits, mileage, printer & equipment, office space, and internet. This position will: assist the Area Certification Specialist as needed which may include: provide training to local conservation staff on use of the assessment tool; review assessments prior to certification; coordinate with local, regional and state support staff in promotion of MAWQCP; assist with outreach to regional partners (agricultural stakeholders); and solicit feedback from local conservation staff and landowners participating in MAWQCP to improve the certification process.**

The services provided under this Agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the Subrecipient's profession currently practicing under similar conditions



611 Broadway Avenue, Suite 10
Wabasha, MN 55981
Phone: (651) 565-4673

III. PAYMENT TERMS AND REPORTING REQUIREMENTS

- A. REPORTING.** The Subrecipient will submit reports to the District documenting progress toward completion of the project at a minimum of quarterly or more frequently if requested by the District. The District will provide the Subrecipient a format for all reports approximately one month prior to the date on which reports are due.
- B. TERM.** The Subrecipient may expend grant funds toward completion of the Project between the dates of **January 1, 2020 and December 31, 2021**, or until all work under this Agreement is completed and payments made, whichever occurs first, unless earlier terminated by law or according to the provisions of this Agreement. Funds can be expected retroactively within the dates above regardless of the final signing date of this agreement by all parties.
- C. AMOUNT.** During the term of this agreement, the Subrecipient may bill the District for up to **\$86,000.00** for expenses incurred toward completion of the Project as outlined in 'Exhibit B' (attached).
- D. PAYMENT SCHEDULE.** Upon execution of Agreement the Subrecipient may present quarterly itemized invoices to the District for work actually performed and the supporting documentation.

Upon acceptance of the invoiced work by the State's Authorized Representative, and upon receipt of payment from the MDA, and within five working days of receipt of payment, the District will process reimbursement to the Subrecipient.

Invoices for payment will be sent at a minimum of monthly to:

Terri Peters, District Manager
Wabasha County Soil and Water Conservation District
611 Broadway Ave., Suite 10
Wabasha, MN 55981
Phone: (651)560-2044
Email: terri.peters@mn.nacdnet.net, or his/her successor.



611 Broadway Avenue, Suite 10
Wabasha, MN 55981
Phone: (651) 565-4673

E. CANCELLATION AND REVOCATION If, upon review the District determines that the Subrecipient has not made satisfactory progress toward performing the agreed upon services and duties, the District may cancel the Agreement. In the event of cancellation, the Subrecipient is entitled to payment for work satisfactorily performed up to the date of cancellation.

IV. CONTRACT CLAUSES

A. OWNERSHIP OF PROJECT MATERIALS. All materials prepared or developed by the Subrecipient hereunder, including documents, notes, reports, data, and samples shall become the property of the District when prepared, whether delivered to the District or not, and shall be delivered to the District upon request. The District will be responsible for responding to any data practices requests pertaining to this data.

B. CHANGES. The District may at any time issue written directions requiring additional work within the Work Plan and any amendments thereto, or directing the addition of, omission of, or variation in Work. If such direction results in a material change in the amount or character of Work, Subrecipient will prepare a scope of Work and cost estimate and forward it to the District's representative. The District may issue the Subrecipient notice to proceed with this change or request an alteration in the scope of Work, or not authorize the Work.

C. INDEMNIFY OR HOLD HARMLESS. Subrecipient shall indemnify the District, its directors, officers, employees, and agents against damages, penalties, costs, or expenses incurred in connection with any alleged violation of any federal, state, or local law or regulation regulating the Work performed hereunder or any part thereof. Subrecipient agrees to indemnify and hold harmless the District, its directors, officers, employees, and agents against and from loss, claims, or suits, including costs and attorneys' fees, for, or on account of injury, bodily or otherwise, or death, of persons, or damage to or destruction of property belonging to the District or others arising out of the negligent performance of the Work hereunder by the Subrecipient.

Subrecipient shall, in no event, be liable for loss or damage attributable to the District or its representatives or agents. Subrecipient's liability shall be limited by the provisions of Minnesota Statutes Chapter 466 or other applicable law. Nothing herein shall be construed to limit either party from asserting against third parties any defenses or immunities (Including common



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law, statutory and constitutional) it may have or be construed to create a basis for a claim or suit when none would otherwise exist.

- D. INSURANCE REQUIREMENTS.** The Subrecipient shall purchase, provide and maintain, at its own expense, such insurance as will protect the Subrecipient from claims set forth below.

Proof of such insurance shall be furnished to WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT **prior to the commencement of any work** and shall be maintained throughout the life of this contract and shall be evidenced by the carrier's certificates, filed with the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT.

The Subrecipient shall supply the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT with a list of subcontractors and shall verify and take responsibility for the subcontractor's proof of insurance

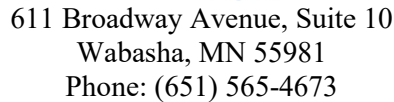
Insurance shall be in force the first day of the Contract.

Insurance shall not be canceled, limited in scope of coverage or non-renewed until after Thirty (30) days written notice has been given to

Freeborn County SWCD
1400 W. Main St.
Albert Lea MN 56007-1816

It is agreed that any insurance maintained by the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT will not contribute with, insurance provided by this policy.

The Subrecipient shall not commence work until the Subrecipient has obtained required insurance and where labor and material are involved, filed an acceptable certificate of insurance with the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT. All insurance policies shall be open to inspection by the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT, and copies of policies shall be submitted to the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT upon written request. The WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT is added as an additional insured. **The insurance certificate shall specify "Wabasha County Soil and Water Conservation District" and the project name.** If Subrecipient is a public



COMPREHENSIVE GENERAL LIABILITY

Bodily Injury/Property Damage: \$ 500,000 per person
\$1,500,000 per occurrence

Bodily Injury/Property Damage	<u>\$ 500,000 per person</u> <u>\$1,500,000 per occurrence</u>
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E. NONASSIGNMENT. Subrecipient shall not assign this Agreement nor delegate or subcontract any of the Work to be performed without the Board's written consent. If assignment, delegation, or subcontract work is with such consent, it shall not relieve the Subrecipient from its responsibility for the performance of any of its obligations hereunder.



611 Broadway Avenue, Suite 10
Wabasha, MN 55981
Phone: (651) 565-4673

- F. **COMPLETE AGREEMENT.** This Agreement constitutes the final expression of the parties' agreement, and the complete and exclusive statement of the terms agreed upon. This Agreement supersedes all prior negotiations, understandings, agreements and representations. There are no oral or written understandings, agreements or representations not specified herein.
- G. **INDEPENDENT CONTRACTOR STATUS.** Subrecipient is an Independent Contractor. Nothing contained in this Agreement is intended or should be construed as creating the relationship of co-partners or joint ventures between the parties. Subrecipient will be responsible for any federal or state taxes applicable to this payment. No tenure or any rights or benefits, including workers' compensation, unemployment insurance, medical care, sick leave, vacation leave, severance pay, Public Employment Retirement Association or other benefits available to Subrecipient employees, shall accrue to WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT or its employees performing services under this Agreement.
- H. **WORKER HEALTH, SAFETY, AND TRAINING.** Subrecipient shall be solely responsible for the health and safety of its employees in connection with the work performed under this Contract. Subrecipient shall
- make arrangements to ensure the health and safety of all subcontractors and other persons who may perform work in connection with this Contract. Subrecipient shall ensure all personnel of Subrecipient and subcontractors are properly trained and supervised and, when applicable, duly licensed or certified appropriate to the tasks engaged in under this Contract. Subrecipient shall comply with federal, state and local occupational safety and health standards, regulations and rules promulgated pursuant to the Occupational Health and Safety Act which are applicable to the work to be performed by Subrecipient
- I. **LEGAL COMPLIANCE.** Non-Discrimination. During the performance of this Contract, the Subrecipient shall not unlawfully discriminate against any employee or applicant for employment because of race, color, creed, religion, national origin, sex, marital status, familial status disability, public assistance, age, sexual orientation, or local human rights commission activity. The Subrecipient will take affirmative action to ensure that applicants are employed and that employees are treated during employment without unlawful discrimination because of their race, color, creed,



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religion, national origin, sex, marital status, familial status disability, public assistance, age, sexual orientation, or local human rights commission activity. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation, and selection for training, including apprenticeship. The Subrecipient agrees to post notices in conspicuous places, available to employees and applicants for employment, which set forth the provisions of this nondiscrimination clause.

The Subrecipient will, in all solicitations or advertisements for employees placed by or on behalf of WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT, state that all qualified applicants will receive consideration for employment without regard to race, color, creed, religion, national origin, sex, marital status, familial status disability, public assistance, age, sexual orientation, or local human rights commission activity. No funds received under this Contract shall be used to provide religious or sectarian training or services. The Subrecipient shall comply with any applicable federal or state law regarding nondiscrimination in the delivery of any contracted products or services to the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT, its employees and agents and members of the public whom it serves.

Subrecipient and WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT shall comply with all applicable federal and state statutes and regulations as well as local ordinances now in effect or hereafter adopted.

- J. DATA PRIVACY.** For purposes of this Contract all data created, collected, received, stored, used, maintained, or disseminated by Subrecipient in the performance of this Contract is subject to the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Chapter 13 and the Minnesota Rules implementing the Act now in force or hereafter adopted as well as the federal laws on data privacy. If Subrecipient is performing a governmental function as defined in Minn Stat. Section 13.05, Subd. 1.1 as part of its contract duties and it is not a governmental entity, it must comply with those requirements as if it were a governmental entity. The remedies Minn. Stat. Section 13.08 apply to the Subrecipient. Subrecipient does not have a duty to provide access to public data to the public if the public data are available from the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT, except as



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Phone: (651) 565-4673

required by the terms of this Contract. All subcontracts shall contain the same or similar data practices compliance requirements.

- K. **BUSINESS RECORDS.** Subrecipient shall keep such business records pursuant to this Agreement as would be kept by a reasonably prudent practitioner of Subrecipient's profession. Subrecipient shall maintain such records for at least 6 years from the date services or payment were last provided or made or longer if any audit in progress requires a longer retention period. All accounting records shall be kept in accordance with generally accepted accounting practices. WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT shall have the right to audit and review all such documents and records at any time during Subrecipient's regular business hours or upon reasonable notice. These records are subject to examination, duplication, transcription and audit by WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT and either the Legislative or State Auditor of the State of Minnesota pursuant to Minnesota Statute 16C.05, subd 5. Such evidences are also subject to review by the Comptroller General of the United States, or a duly authorized representative, if federal funds are used for any work under this Contract.
- L. **FORCE MAJEURE.** Neither party shall be held responsible for delay or failure to perform caused by fire, flood, epidemic, strikes, riot, acts of God, unusually severe weather, terrorism, war, acts of public authorities other than WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT or delays or defaults caused by public carriers which was beyond a party's reasonable control, provided the defaulting party gives notice as soon as possible to the other party of the inability to perform.
- M. **WAIVER.** The failure of WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT or Subrecipient to enforce one or more of the terms or conditions of the Contract or to exercise any of its rights or privileges, or the waiver by either party of any breach of such terms or conditions, shall not be construed as thereafter waiving any such terms, conditions, rights, or privileges, and the same shall continue and remain in force and effect as if no waiver had occurred.
- N. **NOTICES.** All official notices, shall be sufficiently given when delivered or mailed, certified mail, postage prepaid, to the parties at their respective places of business as set forth below or at a place designated hereafter in writing by the parties.



611 Broadway Avenue, Suite 10
Wabasha, MN 55981
Phone: (651) 565-4673

For the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT:

Wabasha County Soil and Water Conservation District
611 Broadway Ave., Suite 10
Wabasha, MN 55981

For the Subrecipient:
Freeborn County SWCD
1400 W Main St
Albert Lea, MN 56007

- O. **INTERPRETATION, JURISDICTION, AND VENUE.** All contractual agreements shall be subject to, governed by, and construed and interpreted solely according to the laws of the State of Minnesota. Both parties hereby consent and submit to the jurisdiction of the appropriate courts of Minnesota or of the United States having jurisdiction in Minnesota for adjudication of any suit or cause of action arising under or in connection with the contract documents, or the performance of such contract, and agrees that any such suit or cause of action may be brought in any such court.
- P. **SEVERABILITY.** The parties agree that if any term or provision of this contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the contract did not contain the particular term or provision held to be invalid.
- Q. **AGREEMENT TO MEDIATE DISPUTES.** In the event that any dispute arises between the parties in relation to this Agreement, or out of this Agreement, and the dispute is not resolved by negotiation, the parties may agree to submit the dispute to mediation. The parties further agree that their participation in mediation is a condition precedent to any party pursuing any other available remedy in relation to the dispute.

Any party to the dispute may give written notice to the other party of his or her desire to commence mediation, and a mediation session must take place within [30] days after the date that such notice is given.

The parties must jointly appoint a mutually acceptable mediator. If the parties are unable to agree upon the appointment of a mediator within [7]



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days after a party has given notice of a desire to mediate the dispute, any party may apply to any organization or person agreed to by the parties in writing, for appointment of a mediator.

The parties further agree to share equally the costs of the mediation, which costs ~~will~~not include costs incurred by a party for representation by counsel at the mediation

R. DEFAULT AND TERMINATION

The District or Subrecipient may terminate this agreement at any time, with or without cause, upon 30 days' written notice to the other party.

Either party by written notice of default (including breach of contract) to the other party may terminate the whole or any part of this agreement if the other party fails to perform any of the provisions of this contract, and after receipt of written notice from the first party, fails to correct such failures within a period of 10 days or such longer period as the first party may authorize in writing after receipt of notice from the first party specifying such failure

- S. MERGER CLAUSE.** This agreement constitutes the final expression of the parties' agreement, and the complete and exclusive statement of the terms agreed upon. This agreement supersedes all prior negotiations, understandings, agreements, and representations. There are no oral or written understandings, agreements or representations not specified herein. Furthermore, no waiver, consent, modification, or change of terms of this agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification, or change shall be effective.



- V. **AGREEMENT EFFECTIVE DATE**
This agreement is effective upon execution by all parties.
- Approved and accepted for:

FOR THE WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Board Chair, Wabasha County SWCD

Date

FOR THE SUBRECIPIENT

Board Chair, Freeborn County SWCD

Date



611 Broadway Avenue, Suite 10
Wabasha, MN 55981
Phone: (651) 565-4673

**AGREEMENT BETWEEN
THE WABASHA COUNTY
SOIL AND WATER CONSERVATION DISTRICT
AND
OLMSTED COUNTY**

This AGREEMENT is between the Wabasha County Soil and Water Conservation District (hereinafter referred to as "the District"), 611 Broadway Ave., Suite 10, Wabasha, MN 55981 and Olmsted County (hereinafter referred to as "the Subrecipient").

I. STATEMENT OF PURPOSE

The purpose of this AGREEMENT is to clarify the roles and responsibilities of the parties regarding the delivery of the Minnesota Agricultural Water Quality Certification Program (hereinafter referred to as "MAWQCP" or the Project") made possible by the State of Minnesota Department of Agriculture.

II. SCOPE OF SERVICES AND SPECIFIC DUTIES

The District has agreed to provide funding to the Subrecipient for Implementation of the Project. The Subrecipient will complete the duties described as follows: **Employment & Supervision of a full-time qualified Area Certification Specialist, including related items such as wages & benefits, motor pool expenses, printer & equipment, office space, and internet.** The Subrecipient will be open to the addition of new staff should there be a need to accomplish the project workload and funding is available by the District. Subject to approval by the authorized representative of the District, the Subrecipient may modify these duties through a written addendum to this Agreement which is signed by both parties.

The Area Certification Specialist position duties will include but not be limited to the following: **Provide training to local conservation staff on use of the assessment tool; Provide leadership in Southeast Minnesota and the State for program implementation and training in new and existing policies. Ensure consistency and compliance of State (MDA) program policy and implementation; Meet with applicants/producers to gather required data to perform the requirements of the assessment tool and field verification; Review, sign, track and upload to the MDA all certifications performed in SE**



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Wabasha, MN 55981
Phone: (651) 565-4673

MN prior to certification; Coordinate with all local, regional and state support staff in promotion of MAWQCP; Assist with outreach to regional partners (agricultural stakeholders); Solicit feedback from local conservation staff and landowners participating in MAWQCP to improve the certification process; Train and supervise new Conservation Corp personnel, intermittent MDA staff and dedicated SWCD staff currently funded by the Program; Participation in regional educational and promotional activities; Promote, coordinate, and provide all required producer materials and data to NRCS for implementation of the RCPP Ag Certainty EQIP Funding Program. Promote, review, verify, track, and submittal to MDA all required documentation for producers seeking funding through the Department of Agriculture's MAWQCP Grant Program; Promote, review, field verify and track Certifications provided by Land O Lakes (Sustain Program) and submittal of these to the MDA; Perform required audits of previously certified farms and provide documentation to MDA of compliance or needed amendments.

The services provided under this Agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the Subrecipient's profession currently practicing under similar conditions

III. PAYMENT TERMS AND REPORTING REQUIREMENTS

- A. REPORTING.** The Subrecipient will submit reports to the District documenting progress toward completion of the project at a minimum of quarterly or more frequently if requested by the District. The District will provide the Subrecipient a format for all reports approximately one month prior to the date on which reports are due.
- B. TERM.** The Subrecipient may expend grant funds toward completion of the Project between the dates of **January 1, 2020 and December 31, 2021**, or until all work under this Agreement is completed and payments made, whichever occurs first, unless earlier terminated by law or according to the provisions of this Agreement. Funds can be expected retroactively within the dates above regardless of the final signing date of this agreement by all parties.



611 Broadway Avenue, Suite 10
Wabasha, MN 55981
Phone: (651) 565-4673

C. AMOUNT. During the term of this agreement, the Subrecipient may bill the District for up to \$216,748.00 for expenses incurred toward completion of the Project as outlined in 'Exhibit B' (attached).

D. PAYMENT SCHEDULE. Upon execution of Agreement the Subrecipient may present quarterly itemized invoices to the District for work actually performed and the supporting documentation.

Upon acceptance of the invoiced work by the State's Authorized Representative, and upon receipt of payment from the MDA, and within five working days of receipt of payment, the District will process reimbursement to the Subrecipient

Invoices for payment will be sent at a minimum of monthly to:

Terri Peters, District Manager

Wabasha County Soil and Water Conservation District

611 Broadway Ave., Suite 10

Wabasha, MN 55981

Phone: (651)560-2044

Email: terri.peters@mn.nacdnet.net, or his/her successor.

E. CANCELLATION AND REVOCATION If, upon review the District determines that the Subrecipient has not made satisfactory progress toward performing the agreed upon services and duties, the District may cancel the Agreement. In the event of cancellation, the Subrecipient is entitled to payment for work satisfactorily performed up to the date of cancellation.

IV. CONTRACT CLAUSES

A. OWNERSHIP OF PROJECT MATERIALS. All materials prepared or developed by the Subrecipient hereunder, including documents, notes, reports, data, and samples shall become the property of the District when prepared, whether delivered to the District or not, and shall be delivered to the District upon request. The District will be responsible for responding to any data practices requests pertaining to this data.

B. CHANGES. The District may at any time issue written directions requiring additional work within the Work Plan and any amendments thereto, or directing the addition of, omission of, or variation in Work. If such direction results in a material change in the amount or character of Work, Subrecipient



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will prepare a scope of Work and cost estimate and forward it to the District's representative. The District may issue the Subrecipient notice to proceed with this change or request an alteration in the scope of Work, or not authorize the Work.

- C. INDEMNIFY OR HOLD HARMLESS.** Subrecipient shall indemnify the District, its directors, officers, employees, and agents against damages, penalties, costs, or expenses incurred in connection with any alleged violation of any federal, state, or local law or regulation regulating the Work performed hereunder or any part thereof. Subrecipient agrees to indemnify and hold harmless the District, its directors, officers, employees, and agents against and from loss, claims, or suits, including costs and attorneys' fees, for, or on account of injury, bodily or otherwise, or death, of persons, or damage to or destruction of property belonging to the District or others arising out of the negligent performance of the Work hereunder by the Subrecipient.

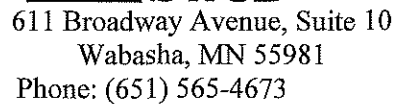
Subrecipient shall, in no event, be liable for loss or damage attributable to the District or its representatives or agents. Subrecipient's liability shall be limited by the provisions of Minnesota Statutes Chapter 466 or other applicable law. Nothing herein shall be construed to limit either party from asserting against third parties any defenses or immunities (Including common law, statutory and constitutional) it may have or be construed to create a basis for a claim or suit when none would otherwise exist.

- D. INSURANCE REQUIREMENTS.** The Subrecipient shall purchase, provide and maintain, at its own expense, such insurance as will protect the Subrecipient from claims set forth below.

Proof of such insurance shall be furnished to WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT **prior to the commencement of any work** and shall be maintained throughout the life of this contract and shall be evidenced by the carrier's certificates, filed with the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT.

The Subrecipient shall supply the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT with a list of subcontractors and shall verify and take responsibility for the subcontractor's proof of insurance

Insurance shall be in force the first day of the Contract.



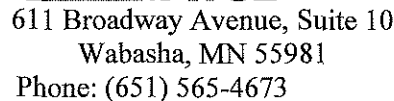
Olmsted County Public Works
Purchasing
2122 Campus Drive SE, Suite 200
Rochester, MN 55904

The Subrecipient shall not commence work until the Subrecipient has obtained required insurance and where labor and material are involved, filed an acceptable certificate of insurance with the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT. All insurance policies shall be open to inspection by the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT, and copies of policies shall be submitted to the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT upon written request. The WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT is added as an additional insured. **The insurance certificate shall specify "Wabasha County Soil and Water Conservation District" and the project name.** If Subrecipient is a public entity, Subrecipient may be permitted to provide proof of comparable self-insurance coverage in lieu of conventional private insurance coverage.

A single or combined limit occurrence based general liability insurance policy, which shall include a broad form comprehensive liability endorsement and a contractual endorsement, which shall include the following coverages at a minimum:

AUTOMOBILE LIABILITY

Agreement WAB-SWCD2020-MAWQCP-02 5



WORKER'S COMPENSATION AND EMPLOYER'S LIABILITY INSURANCE

The above subparagraphs establish minimum insurance requirements, and it is the sole responsibility of the Subrecipient to purchase and maintain additional insurance that may be necessary in connection with this contract.

- Agreement WAB-SWCD2020-MAWQCP-02 6



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make arrangements to ensure the health and safety of all subcontractors and other persons who may perform work in connection with this Contract. Subrecipient shall ensure all personnel of Subrecipient and subcontractors are properly trained and supervised and, when applicable, duly licensed or certified appropriate to the tasks engaged in under this Contract. Subrecipient shall comply with federal, state and local occupational safety and health standards, regulations and rules promulgated pursuant to the Occupational Health and Safety Act which are applicable to the work to be performed by Subrecipient

- I. **LEGAL COMPLIANCE.** Non-Discrimination. During the performance of this Contract, the Subrecipient shall not unlawfully discriminate against any employee or applicant for employment because of race, color, creed, religion, national origin, sex, marital status, familial status disability, public assistance, age, sexual orientation, or local human rights commission activity. The Subrecipient will take affirmative action to ensure that applicants are employed and that employees are treated during employment without unlawful discrimination because of their race, color, creed, religion, national origin, sex, marital status, familial status disability, public assistance, age, sexual orientation, or local human rights commission activity. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation, and selection for training, including apprenticeship. The Subrecipient agrees to post notices in conspicuous places, available to employees and applicants for employment, which set forth the provisions of this nondiscrimination clause.

The Subrecipient will, in all solicitations or advertisements for employees placed by or on behalf of WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT, state that all qualified applicants will receive consideration for employment without regard to race, color, creed, religion, national origin, sex, marital status, familial status disability, public assistance, age, sexual orientation, or local human rights commission activity. No funds received under this Contract shall be used to provide religious or sectarian training or services. The Subrecipient shall comply with any applicable federal or state law regarding nondiscrimination in the delivery of any contracted products or services to the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT, its employees and agents and members of the public whom it serves



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Subrecipient and WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT shall comply with all applicable federal and state statutes and regulations as well as local ordinances now in effect or hereafter adopted.

- J. DATA PRIVACY.** For purposes of this Contract all data created, collected, received, stored, used, maintained, or disseminated by Subrecipient in the performance of this Contract is subject to the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Chapter 13 and the Minnesota Rules implementing the Act now in force or hereafter adopted as well as the federal laws on data privacy. If Subrecipient is performing a governmental function as defined in Minn Stat. Section 13.05, Subd. 1.1 as part of its contract duties and it is not a governmental entity, it must comply with those requirements as if it were a governmental entity. The remedies Minn. Stat. Section 13.08 apply to the Subrecipient. Subrecipient does not have a duty to provide access to public data to the public if the public data are available from the WABASHA SOIL AND WATER CONSERVATION DISTRICT, except as required by the terms of this Contract. All subcontracts shall contain the same or similar *data practices compliance requirements*.
- K. BUSINESS RECORDS.** Subrecipient shall keep such business records pursuant to this Agreement as would be kept by a reasonably prudent practitioner of Subrecipient's profession. Subrecipient shall maintain such records for at least 6 years from the date services or payment were last provided or made or longer if any audit in progress requires a longer retention period. All accounting records shall be kept in accordance with generally accepted accounting practices. WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT shall have the right to audit and review all such documents and records at any time during Subrecipient's regular business hours or upon reasonable notice. These records are subject to examination, duplication, transcription and audit by WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT and either the Legislative or State Auditor of the State of Minnesota pursuant to Minnesota Statute 16C.05, subd 5. Such evidences are also subject to review by the Comptroller General of the United States, or a duly authorized representative, if federal funds are used for any work under this Contract.
- L. FORCE MAJEURE.** Neither party shall be held responsible for delay or failure to perform caused by fire, flood, epidemic, strikes, riot, acts of God,



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unusually severe weather, terrorism, war, acts of public authorities other than WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT or delays or defaults caused by public carriers which was beyond a party's reasonable control, provided the defaulting party gives notice as soon as possible to the other party of the inability to perform.

- M. **WAIVER.** The failure of WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT or Subrecipient to enforce one or more of the terms or conditions of the Contract or to exercise any of its rights or privileges, or the waiver by either party of any breach of such terms or conditions, shall not be construed as thereafter waiving any such terms, conditions, rights, or privileges, and the same shall continue and remain in force and effect as if no waiver had occurred.
- N. **NOTICES.** All official notices shall be sufficiently given when delivered or mailed, certified mail, postage prepaid, to the parties at their respective places of business as set forth below or at a place designated hereafter in writing by the parties.

For the WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT:

**Wabasha County Soil and Water Conservation District
611 Broadway Ave., Suite 10
Wabasha, MN 55981**

For the Subrecipient:
**Olmsted County Public Works
Purchasing
2122 Campus Drive SE, Suite 200
Rochester, MN 55904**

- O. **INTERPRETATION, JURISDICTION, AND VENUE.** All contractual agreements shall be subject to, governed by, and construed and interpreted solely according to the laws of the State of Minnesota. Both parties hereby consent and submit to the jurisdiction of the appropriate courts of Minnesota or of the United States having jurisdiction in Minnesota for adjudication of any suit or cause of action arising under or in connection with the contract documents, or the performance of such contract, and agrees that any such suit or cause of action may be brought in any such court.



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P. **SEVERABILITY.** The parties agree that if any term or provision of this contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the contract did not contain the particular term or provision held to be invalid.

Q. **AGREEMENT TO MEDIATE DISPUTES.** In the event that any dispute arises between the parties in relation to this Agreement, or out of this Agreement, and the dispute is not resolved by negotiation, the parties may agree to submit the dispute to mediation. The parties further agree that their participation in mediation is a condition precedent to any party pursuing any other available remedy in relation to the dispute.

Any party to the dispute may give written notice to the other party of his or her desire to commence mediation, and a mediation session must take place within [30] days after the date that such notice is given.

The parties must jointly appoint a mutually acceptable mediator. If the parties are unable to agree upon the appointment of a mediator within [7] days after a party has given notice of a desire to mediate the dispute, any party may apply to any organization or person agreed to by the parties in writing, for appointment of a mediator.

The parties further agree to share equally the costs of the mediation, which costs will not include costs incurred by a party for representation by counsel at the mediation.

R. **DEFAULT AND TERMINATION**

The District or Subrecipient may terminate this agreement at any time, with or without cause, upon 30 days' written notice to the other party.

Either party by written notice of default (including breach of contract) to the other party may terminate the whole or any part of this agreement if the other party fails to perform any of the provisions of this contract, and after receipt of written notice from the first party, fails to correct such failures within a period of 10 days or such longer period as the first party may authorize in writing after receipt of notice from the first party specifying such failure



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- S. **MERGER CLAUSE.** This agreement constitutes the final expression of the parties' agreement, and the complete and exclusive statement of the terms agreed upon. This agreement supersedes all prior negotiations, understandings, agreements, and representations. There are no oral or written understandings, agreements or representations not specified herein. Furthermore, no waiver, consent, modification, or change of terms of this agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification, or change shall be effective.

V. **AGREEMENT EFFECTIVE DATE**

This agreement is effective upon execution by all parties.

Approved and accepted for:

FOR THE WABASHA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Board Chair, Wabasha County SWCD

Date

FOR THE SUBRECIPIENT

Michael Sheehan
Michael Sheehan
Deputy Administrator

12/17/19
Date



Minnesota Department of Agriculture
625 Robert St. N., St. Paul, MN 55155-6120
www.mda.state.mn.us/agbmploans

Agricultural Best Management Practices Loan Program 651-201-6618 Fax: 651-201-6109 email: AgBMP.Loans@state.mn.us

AgBMP LOAN APPLICATION

(Required for all applications)
Borrower Information: (One) First Name: James (One) Last Name: Wright

County: Wabasha

(optional)
Company:

Street Address: 67284 County Road 9

City: Lake City State: MN Zip: 55041 Telephone: 651-764-1250

Project Information: On a Farm: ☒ Non-Farm: ☐

If using PLS, write in T/R/S and mark where the project or practice is on the Section Map.
Or fill in a Latitude and Longitude of a point on the property near the project or practice.
(Please get us within a few acres of where the project or practice resides if you can.)

Brief description of what will be purchased or constructed and how it helps water quality:
tubeline vertical box manure spreader with a much improved spread pattern will only have to till ground once to plant

Well Eligibility Does this project implement Drinking Water Standards? ☐
Does this project eliminate Groundwater Pollution? ☐

☐ Is this application for a city, town, or other municipality?
☐ Is this application for a facility with an Industrial Waste Permit?

PLS Township #: 110 N
Range: 13 W
Section: 1

OR

Latitude: Longitude:

OR

Pin or Parcel #:

LOCAL GOVERNMENT APPROVAL

(If Pin or Parcel # is used no punctuation marks, county code, or spaces allowed.)

Approved Loan Amount	\$	<u>49,450</u>
Estimated Total Project Cost (all sources)	\$	<u>49,450</u>
Animal Units (Feedlot improvements or manure handling equipment for facilities > 1000 AU that are not in the Mississippi watershed are ineligible)	Beginning:	<u>150 dairy (0082)</u> Ending: <u>No change</u>
Primary Livestock	<input checked="" type="checkbox"/> Dairy <input checked="" type="checkbox"/> Beef <input type="checkbox"/> Swine <input type="checkbox"/> Other:	
Primary Crops: Selection 1 Selection 2	Conservation Tillage Acres AFTER Project:	<u>600</u> Total Acres Farmed: <u>750</u>
Approval Expiration and Other Restrictions		

Project Approved by: Levi Petersen Date: 12/17/19

Project Completion Certified by (OPTIONAL): Date:

(LGU's please email this fillable PDF form to the borrowers chosen lender.)

(Most lender contact e-mails address can be found on the AgBMP mapping tool; click LENDER CONTACTS LIST to find your lender email)

LENDER INFORMATION & LOAN TERMS

AgBMP Loan Request	\$	Check if Local Revolving Funds are used: <input type="checkbox"/> Funds will not be disbursed if checked.
(Optional) Additional Request #	\$	Initials: Date:
Number of payments per year:		
Total Number of Payments:		
Interest rate (if other 3%):	%	(Optional) Balloon Payment Date:
Lender Organization Name	<u>Northeast Security Bank</u>	
Lender Address		
Lender Signature:	Date:	

Attach copies of the invoices provided by the borrower that support the request for disbursement.

Please Email fillable PDF and Attachments to: AgBMP.Loans@state.mn.us

GENERAL RETAIL PURCHASE ORDER AND SECURITY AGREEMENT

KALMES IMPLEMENT CO
200 S MAIN STREET
ALTURA, MN 55910

DATE: 12/13/2019

BUYER: JAMES WRIGHT (WRIGHT FARMS)
ADDRESS: 31792 670TH STREET

PHONE: 1-651-764-1250
CITY & STATE: LAKE CITY, MN 55041

Qty	N/U	Stock #	Make	Model	Serial No.	Description	Hours	Amount
1	NEW	7076	TUBLINE	NS600	17NS217	TUBELINE NITRO 600 SPREADER	N/A	\$49,450.00

TRADE-INS Buyer certifies below Trade-ins to be free of encumbrances.

Stock #	Make	Model	Serial No.	Description	Trade-In Allowance	Freight & Hdlg.	Total Cash Delivered Price
							\$0.00
							\$49,450.00
						Trade-In Allowance	\$0.00

I have examined this merchandise and upon delivery, it is in operating order; all original power shields, guards, safety decals and roll-over protection equipment (ROPS) are in place and operational; and operating manuals were provided to the customer, with the following exceptions:

Manuals, Safety Devices and ROPS missing:

MANUALS RECEIVED WITH SPREADER

The Customer was instructed in proper operating procedures and advised of missing safety devices and/or ROPS.

(Authorized Dealer Signature)

Customer Signature:

Date:

Trade Difference \$49,450.00
Less Amount owed to:

Balance	\$49,450.00
Sales Tax	\$0.00
Subtotal	\$49,450.00
Cash Down Payment	\$0.00
Filing Fees	\$0.00
Amount Financed	\$0.00
Cash Due on Delivery	\$49,450.00

THANKS KYLE

This is a cash transaction. If the Purchaser so requests prior to acceptance, the unpaid balance will be handled as a time sales transaction, subject to available financing and credit approval.

- ☐ SOLD USED AS-IS. No warranty of any kind has been given by the dealer or his agent.
- ☐ SOLD USED WITH LIMITED WARRANTY. The dealer hereby warrants this (these) machine(s) for _____ days after _____ with the understanding that parts will be charged at retail cost to the buyer, and labor to be provided by the dealer for necessary repairs made within this period of time.
- ☒ SOLD NEW WITH: MANUFACTURE WARRANTY (specify warranty used)

SPECIAL AGREEMENTS: KALMES IMPLEMENT WILL SERVICE SPREADER TO BE FIELD READY.

THE SELLING DEALER HEREBY EXPRESSLY DISCLAIMS ALL WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, AND NEITHER ASSUMES NOR AUTHORIZES ANY OTHER PERSON TO ASSUME FOR IT ANY LIABILITY IN CONNECTION WITH THE SALE OF THIS EQUIPMENT. PURCHASER SHALL NOT BE ENTITLED TO RECOVER FROM THE SELLING DEALER ANY CONSEQUENTIAL DAMAGES, DAMAGES TO PROPERTY, DAMAGE FOR LOSS OF USE, LOSS OF TIME, LOSS OF PROFITS, OR INCOME, OR ANY OTHER INCIDENTAL DAMAGES.

I have read this contract and understand its provisions, including the warranty disclaimers, and acknowledges receipt of a fully completed copy of this contract and purchaser waives notice of the acceptance or rejection of this order by the seller.

It is understood that this is the entire agreement between the parties.

Purchaser's Signature

Date:

Salesman

Accepted By:

Wabasha Soil and Water Conservation District
District Regular Board Meeting
November 21, 2019
8 a.m.
County Annex Conference Room
625 Jefferson Ave

- I. **CALL MEETING TO ORDER** – *Meeting called to order at 8:00 am by Chair Terry Helbig*
Supervisors Present: Terry Helbig, Chair; Lynn Zabel, Vice Chair; Larry Theismann, Secretary; Chuck Fick, Treasurer; Nate Arendt, Member
Staff: Terri Peters, District Manager; Jen Wahl, Mitchell Rigelman, Sue Cerwinske
Commissioner: Rich Hall

- II. **PLEDGE OF ALLEGIANCE**

- III. **AGENDA**

Moved by Fick, seconded by Zabel to approve agenda
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

- IV. **PUBLIC COMMENTS**

Comments limited to 5 minutes per speaker

- V. **CONSENT AGENDA**

MASWCD Annual Business Meeting Items

Items introduced Dec-09 and discussed, voted on Dec 10 – **Board Action**

Moved by Fick, seconded by Zabel to approve consent agenda
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

- VI. **SECRETARY'S REPORT**

A. October 24, 2019 Meeting Minutes-**Board Action**

Amend Secretary's Report for Oct 24th, adding Lynn Zabel as present at the meeting and amend Letter F under New Business stating that Area 7 Supervisors agreed to contribute \$2,000.00

Moved by Zabel, seconded by Fick to approve October 24, 2019 Secretary's Report with amendments; adding Lynn Zabel as present at the meeting and to amend Letter F under New Business stating that Area 7 Supervisor's agreed to contribute \$2,000.00
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

VII. TREASURER'S REPORT:

A. October Program Record-Board Action

Moved by Fick, seconded by Zabel to approve October Program Record

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

B. District Financial Statements October 2019-Board Action

Moved by Arendt seconded by Fick to approve District Financial Statements

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

VIII. PAYMENT OF MONTHLY BILLS

A. Monthly bills in the amount of \$73,959.77 -Board Action

Structure payments are partnerships with MSLP that will be reimbursed.

Moved by Zabel seconded by Arendt to approve Monthly bills in the amount of \$73,959.77

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

SLAKE TEST PRESENTATION – BY JEN WAHLS, ECOLOGICAL TECH

Test - How water affects soil in two different soil samples.

Soil Health Principles: 1. Keep the soil covered. 2. Minimize soil disturbance, 3. Increase crop diversity. 4. Keep living roots in the soil. 5. Integrate livestock. 2 glass containers of water. Put the two different clumps of soil in separate water. First clump of soil was from a field that was 5 years no-till, 3 different cover crops, limited livestock. Healthier, has integrity. Holds together, not breaking down. Soil can take in the water, instead of it running away. The clump would be dry if broken up. Second clump of soil from a conventional field that was chisel plowed, planted, cultivated. Not much organic matter. This clump started breaking down almost immediately when put in the water. If you broke the clump up, it would be wet.

Lynn commented on his rented land in 1995 had 2.5% organic matter – 20 years now it has 4% organic matter. It takes time. On tops of hills, now better.

Different in 1980's-1990's - change was no more chiseling in the Fall. Scratched a little in the Spring with manure. Planted corn on alfalfa. Everyone's soil is different.

Also had one field that had wet spots – 4 acres to plant was iffy. Getting better, absorption and may have better root structure now. Wouldn't have gotten in to this spot in the 70's - 80's.

Chuck commented on his soil testing. 1st year soil tested in 2018 -same 2.2- 2.3% Disappointed, thought it would be better. Tests every three years. Change is not going to to happen overnight.

IX. DISTRICT REPORTS

- A. Chair Report – Terry Helbig
*Terry had breakfast with Roland and Tom.
Rolland is on new medicine, makes him not hungry at all, but he looks good.
Tom said water doesn't run uphill. Terry would like to keep meeting on monthly basis.*
- B. County Commissioners – Rich Hall
No report
- C. District Manager Report – Terri Peters
*Attended all three Watershed chats.
BWSR Academy. Sue met some people that should be able to help in the future.
Attended good classes this year.
Working on end of year – grant agreements. Putting together with the partners.
Feedlot Partners Program – Plans for Bill Miller for manure storage and Casey Leonhardt. Dave Copland working on new partnership with NRCS to partner to get these projects. Ending through next year – 1 project chosen to be completed. Quite a few on our list. Need to get some more projects funded.
MCAP – Afternoon meeting on monitoring. Mitchell to monitor White Water site. Others are Mississippi/Wisconsin and La Crescent. Sheila will head up the grant. Save time on management.
MAWQCP – New grant.
Working on reporting for yearend. Program records for Adam.*
- D. NRCS Report – Phillis Brey - **Absent**
*Report handout given to board
CRP -Completed 5 Successor in interest
CSP - 12 contracts are paid and stamped completed for 2015-2019 CY
20 contracts waiting for funds
Engineering – 4 engineering projects waiting to start this fall
EQIP – Completing payment requests, 3 contracts modified due to the wet weather
RCPP-EQIP – (Regional Conservation Partnership Program) Completing payment requests
Compliance Plans – 2 Compliance plans written, 58 waiting to be completed
Trainings & Meeting – Conservation Desktop 11-14, CRP 11/18 – 11/20/19 and SWCD Board Meeting 11/21/2019*

- E. District Technician Report – Mitch Rigelman
Implement some new project designs for Spring & Fall of 2020. Designs are mostly done and being reviewed by Chris Nelson and Charlie Blackburn. Waiting to propose to landowners, if they want. Hopefully 3-4 in the Spring. Stabilization Structure completed in Highland Township. Showcase pictures in the board packet are before and after. Using geoprocessing, it captures the project in real time using control points on the ground. Showing before and after. Use controlling point to position according to see the before and after. 6 points work fine, but more would be fine-tuned. Making as real as possible. Overlay Chris and Charlie use to show project fits on properties. Work flow or training for others to use in their office. Ag Certainty, new approach with Mark Root. Not a lot of producers know how to use the grant with that funding source. Would like to help the producers by walking them through the process to apply for the grant before project gets started. How to use funding with cost share. Help facilitate to get more work done. Funds available to utilize the grant with state cost share to get other projects done. Could use for simple waterways, maximum to use \$5,000.00. Well Sealing. Steve McNallan. They were drilling out the well and came upon a layer of concrete that fully encased the pipe and pump. Amendment date for next year, so they can figure out how to ground out and seal it properly. New amended expiration date is 8/30/2020
- F. Ecological Technician Report – Jen Wahls
Report as is in the board packet. Wetland Conservation Act – Filmore and Wabasha Review end of year - couple of small violations. Program for Forestry will be at Zumbro Falls VFW Hall on February 14th Need to get a committee meeting together soon.

X. OLD BUSINESS

- A. MASWCD Annual Meeting Auction Donation-**Board Discussion**
Terry Helbig has a book to donate. Any other donations can be given to Terri and she will bring up to the convention.

XI. NEW BUSINESS

- A. Set date for employee evaluations with personnel committee – **Board Discussion**
The date set for employee evaluations will be on Thursday Dec 12th at 9:00 am at SWCD office
- B. Set Date for work planning 2020 (after-December board meeting?) -**Board Discussion**
Work Planning meeting for 2020 will be after regular meeting is adjourned on 12/19/19

- C. 2019-20 Zumbro River Valley Outreach Grant Acceptance- **Board Action**
Terri working on this grant. It is a draft right now for \$5,000.00. Would be 100 hours of work for Jen. Hopefully moving forward in December. People already coming in looking for solutions for flood plains activity & issues/easements or land resting options. Poll people first. Work though what challenges they have. May not be that there is a program that exists. Would need to apply for specific grants for those.
Moved by Arendt seconded by Theismann to accept the 2019-20 Zumbro River Valley Outreach Grant in of amount of \$5,000.00
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried
- D. MAWQCP Area Grant Administration-**Board Action**
MAWQCP Renewal of grant agreement for 2020-2021.
Talking with partners. We will be administering the grant This is a draft. Need approval of acceptance of the grant so that we get ready to move forward. Total covers Freeborn hiring part-time person to do what Mitchell does, Mark's position, office & support, travel, grant administration, Mtchell's time, other staff time and staff support for other districts in area, to help get setup. Engineers & Practice Implementation, survey & design for District or Joint Power. Total for the agreement for 2020 – 2021 is \$425,148.00
Moved by Fick seconded by Zabel to accept the
MAWQCP Renewal of grant agreement for 2020-2021 for \$425,148.00
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried
- E. Tool Box for GMC Truck – **Board Action**
Capacity Fund has funds available under equipment upgrades for Truck bed organizer. Tool Box with Tunnel Cover. There are two big, long organizers and a small tool box for smaller items. Right now, tools, equipment all scattered in the back of the truck. Made of carbon fiber and can be taken out of the truck to haul larger items. Mitch to check and see if it is universal, just in case we get a new truck. Cost around \$1,400.00.
Moved by Arendt seconded by Zabel to approve purchasing the Truck bed organizer in the amount up to \$1,400.00 and universal, if possible.
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

- F. State of Minnesota Office of State Auditor – Final draft and MN review letter for year ended 12-31-18 Audit (MN review points letter) - **Board Action**
We approved the draft. Our auditors sent to State Auditor. Letter is comments from the State Auditor's office. Made corrections, made notes addressing all of the items from auditor. Some were things used in school's audits. Approved draft will be sent to the State Auditors office and will be finalized with the items that were addressed.
Moved by Zabel and seconded by Fick to approve the overseeing of the auditor to go forward with having the auditor's report be finalized with the State.
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

- G. Amendment to Conservation Practice Assistance Contract for Steve McNallan. Approval on contract 17-CAP-WS-13 for \$1,000.00, original expiration date 11/30/2019. New State Grant expiration date will be 08/30/2020- **Board Action**
Moved by Arendt and seconded by Zabel to approve the
Amendment to Conservation Practice Assistance Contract for Steve McNallan.
Approval on contract 17-CAP-WS-13 for \$1,000.00, original expiration date 11/30/2019. New State Grant expiration date will be 08/30/2020
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

- H. Payment for approval on contract 19-Capacity-5 Peter Wood for 20 acres of cover crops (practice 340 Capacity 2019 amount \$600 completes yr. 1 of contract) – **Board Action**

Moved by Fick and seconded by Zabel to approve the
Payment for approval on contract 19-Capacity-5 Peter Wood for 20 acres of cover crops (practice 340 Capacity 2019 amount \$600 completes yr. 1 of contract)
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

- I. Payment for approval on contract 19-Capacity-9 Mulholland Farms for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr 1 of contract) – **Board Action**

Moved by Arendt and seconded by Fick to approve the
Payment for approval on contract 19-Capacity-5 Peter Wood for 20 acres of cover crops (practice 340 Capacity 2019 amount \$600 completes yr. 1 of contract)

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

- J. Payment for approval on contract 19-Capacity-6 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr. 1 of contract) – **Board Action**

Moved by Arendt and seconded by Fick to approve the

Payment for approval on contract 19-Capacity-6 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr. 1 of contract)

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

- K. Payment for approval on contract 19-Capacity-7 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr 1 of contract) – **Board Action**

Moved by Theismann and seconded by Arendt to approve the

Payment for approval on contract 19-Capacity-7 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr 1 of contract)

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

- L. Payment for approval on contract 19-Capacity-8 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr 1 of contract) – **Board Action**

Moved by Theismann and seconded by Fick to approve the

Payment for approval on contract 19-Capacity-8 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr 1 of contract)

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

- M. Payment for approval on contract 19-Capacity-3 John Dose for 22 acres of cover crops (practice 340 Capacity 2019 amount \$660 completes yr 1 of contract) – **Board Action**

***Moved by Theismann and seconded by Arendt to approve the
Payment for approval on contract 19-Capacity-3 John Dose for 22 acres of
cover crops (practice 340 Capacity 2019 amount \$660 completes yr 1 of
contract)***

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

- N. Payment for approval on contract 18-Capacity-4 Tom Miller for 15 of cover crops (practice 340 Capacity 2108 amount \$450 completes yr 2 of contract)–
Board Action

***Moved by Theismann and seconded by Arendt to approve the
Payment for approval on contract 18-Capacity-4 Tom Miller for 15 of cover
crops (practice 340 Capacity 2108 amount \$450 completes yr 2 of contract)***

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

- O. Amendment approval for amount change on contract 2016CWF-05 Gerard Marking for 410 Grade Stabilization Structures (practice 410 MRLP CWF) –
Board Action

***Moved by Fick and seconded by Zabel to approve the
Amendment approval for amount change on contract 2016CWF-05 Gerard
Marking for 410 Grade Stabilization Structures (practice 410 MRLP CWF)***

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

- P. Payment for approval on contract 2016CWF-05 Gerard Marking for completion of 410 Grade Stabilization structures for \$15,520.50 (MRLP CWF) –
Board Action

***Moved by Arendt and seconded by Fick to approve the
Payment for approval on contract 2016CWF-05 Gerard Marking for completion
of 410 Grade Stabilization structures for \$15,520.50 (MRLP CWF)***

Affirmative: Helbig, Theismann, Fick, Zabel, Arendt

Opposed: None

Motion carried

- Q. Payment for approval on contract 15-MRLP-5 Keith Bremer for completion of 2 410 Grade Stabilization structures for \$21,532.86 (MRLP CWF) – **Board Action**

Moved by Arendt and seconded by Fick to approve the Payment for approval on contract 15-MRLP-5 Keith Bremer for completion of 2 -410 Grade Stabilization structures for \$21,532.86 (MRLP CWF)
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

- R. James Dittrich contract 18-CS-1 for grade stabilization structure Voucher payment in the amount of \$10,596.49- **Board Action**

Moved by Zabel and seconded by Theismann to approve the James Dittrich contract 18-CS-1 for grade stabilization structure Voucher payment in the amount of \$10,596.49
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

- S. **Addition to Agenda – New Business**

Elective Vision Care for Employees –from County – Board Action
Terri pursuing cost. Employees would be paying amount Value added. Board okay to approve elective vision care amount out of Employee pay check.

Moved by Fick and seconded by Arendt to approve that Terri pursue cost for elective vision care. Employees would be paying amount out of pay check.
Affirmative: Helbig, Theismann, Fick, Zabel, Arendt
Opposed: None
Motion carried

- T. Upcoming Events
i. MASWCD Convention December 8-10 Bloomington, MN

XII. Board Reports

- A. WW Update-Board Information
Meeting 12-13-2019
- B. 1W1P Update-Board Information
Not a regular policy meeting this month, canceled it

JEN

Wetland Conservation Act (WCA) – Fillmore County – 1 MPAR review. Discussion on Restoration & Protection Notice for landowner. Wabasha County – Issued 1 Notice of Decision for solar project, issued 1 Restoration Order, 1 MPAR review.

Conservation Reserve Enhancement Program/Reinvest in MN (CREP/RIM)

– Phone conference on WRP project.

Nat'l Fish & Wildlife Federation (NFWF)- Discussed EQIP forestry projects with Mark Miller and Nathan Paul, NWTF. Hand-off 1 landowner for AgCertainty certification to Mitchell. 1 Grade Stabilization structure hand-off to Tech. Plans were completed in 2012, structure was not funded. Updating cost estimates. 1 site visit for 2 resource concerns. Nitrogen Smart Program coming to Plainview late February.

Training - Attended Nutrient Management and Conservation Desktop Trainings and associated homework.

LWM – Wabasha Forestry Committee meeting and forestry day planning. Tree orders coming in. News Release submitted for Laws to Legumes program.

UMRI – Submitted article 2 of 6 to papers. Melendy is over 2/3 done with interviews.

MDA Weed Grant - Submitted final report and request for reimbursement to close out grant.

DNR Forestry Grant – Finalizing this grant. Received invoices and stewardship plans from plan writers.

SWCD – Employee Evaluations

Just for fun outside of SWCD hours – City of Kellogg was awarded a \$30,000 EAB grant.

SUE

Tree order tracking sheet – \$2,410 of pre-ordered trees to date

New Insurance Premiums entered for Payroll

Online process to request MCIT insurance certificates

Attended MASWCD Convention – Classes Legislature 101 and 1W1P

Financial Statement Audit 2018 – Went through Adjusting Entries with Steve Salveson

Data Practices Policy – Read through and changed for 2020

1099 preview report to see how many 1099's will be needed

Updated website stories

Board Meeting Minutes and Meeting Board Packet

Self-Evaluation

Wabasha Soil and Water Conservation District

Balance Sheet

As of November 30, 2019

Nov 30, 19

ASSETS

Current Assets

Checking/Savings

Money Market- Bank of Alma	203,377.73
Money Market WNB Financial	7,376.08
Peoples State Bank Money Market	300,277.06
Petty Cash	101.01
WNB Financial	65,892.07

Total Checking/Savings 577,023.95

Accounts Receivable

11000 · Accounts Receivable 17,791.39

Total Accounts Receivable 17,791.39

Total Current Assets 594,815.34

Fixed Assets

15000 · Furniture and Equipment

Computer	4,369.00
Laptops for Distrcit Techs (2)	3,149.22
Samsung Tablets	1,548.69
15000 · Furniture and Equipment - Other	104,323.00

Total 15000 · Furniture and Equipment 113,389.91

17000 · Accumulated Depreciation -76,512.47

Total Fixed Assets 36,877.44

Other Assets

Prepaid Items

Prepaid Rent 864.13

Total Prepaid Items 864.13

Total Other Assets 864.13

TOTAL ASSETS

632,556.91

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 887.83

Total Accounts Payable 887.83

Other Current Liabilities

Allowance for Unemployment Reim 1,581.86

Deferred Revenue

AIS	95,258.21
FY17 Capacity	7,887.17
FY17 Cost Share	2,117.05
FY17 RCPP	-3,961.87
FY18 AgCertainty Promotion	13.94
FY18 Buffer Implementation	2,324.34
FY18 Capacity	29,460.27
FY18 Cost Share	12,320.80
FY18 CWMA	8,740.66
FY18 MDA Weed Grant	-4,445.05
FY19 Buffer Initiative	11,081.37
FY19 Capacity	24,945.16
FY19 Cost Share	15,401.00
FY19 Rim Easement Inspection	-714.70
FY19 WCA	5,649.47
FY20 LWM	14,177.00
FY20 Buffer Initiative	20,000.00
FY20 Capacity	111,348.00
FY20 Conservation Delivery	19,619.00
FY20 State Cost share	15,401.00
FY20 WCA	12,118.00

Wabasha Soil and Water Conservation District

Balance Sheet

12/10/19

As of November 30, 2019

Accrual Basis

	Nov 30, 19
FY20 Well Seal Grant	26,563.44
Izaak Walton League	5,966.93
Total Deferred Revenue	431,271.19
Deposit on Tree Sales	1,612.00
Due to Other Governments	-553.00
2110 · Direct Deposit Liabilities	0.25
24000 · Payroll Liabilities	1,210.40
25500 · Sales Tax Payable	392.15
Total Other Current Liabilities	435,514.85
Total Current Liabilities	436,402.68
Total Liabilities	436,402.68
Equity	
Fund Balance- Restatement	47,943.10
Fund Balance Designated	31,903.30
Investment in Capital Assets	36,877.44
30000 · Opening Balance Equity	649.89
32000 · Owners Equity	156,595.44
Net Income	-77,814.94
Total Equity	196,154.23
TOTAL LIABILITIES & EQUITY	<u>632,556.91</u>

Wabasha Soil and Water Conservation District

Profit & Loss

November 2019

Nov 19

Ordinary Income/Expense	
Income	
Charges for Services	
Plat Book Sales	35.00
Wetlands	200.00
Total Charges for Services	235.00
Intergovernmental Revenues	
State	
Ag Certainty	9,107.91
FY18 CREP	439.00
MAWQCP	8,965.19
MPCA- Miss. River Lake Pepin	37,053.36
State - Other	2,004.54
Total State	57,570.00
Total Intergovernmental Revenues	57,570.00
Miscellaneous	
Other Misc. Revenue	
MCIT Reimbursement	1,193.00
Other Misc. Revenue - Other	0.00
Total Other Misc. Revenue	1,193.00
Total Miscellaneous	1,193.00
Total Income	58,998.00
Gross Profit	58,998.00
Expense	
District Operations	
Other Services and Charges	
Advertising Expense	432.00
Building Rent	864.13
Conferences and Conventions	1,535.00
Employee Expenses	5.30
Employee Mileage	67.28
Fees and Dues	350.00
Internet Expense	70.95
Postage	110.00
Supervisor's Mileage	60.32
Vehicle Expenses	
GMC Vehicle Expense	234.67
Hyundia Tucson Vehicle Expense	62.65
Total Vehicle Expenses	297.32
Total Other Services and Charges	3,792.30
Personnel Services	
Employee Salary Permanent	24,932.50
Employer HSA contributions	0.00
Employer Life and Health	
66000 - Payroll Expenses	3,986.06
Employer Life and Health - Other	13.00
Total Employer Life and Health	3,999.06
Employer Share FICA	1,617.41
Employer Share Medicare	378.27
Employer Share PERA	1,953.87
Total Personnel Services	32,881.11
Supplies	
Office Supplies	140.50
Total Supplies	140.50
Total District Operations	36,813.91

Wabasha Soil and Water Conservation District
Profit & Loss
November 2019

	Nov 19
Project Expenditures	
District	
2019 Izaak Walton League	1,295.00
Total District	1,295.00
State	
2015 CWF MRLP	37,053.36
FY18 Capacity Funding	450.00
FY19 Capacity	4,860.00
LWM NRBG	136.88
MAWQCP Administration	7,857.22
North Fork Zumbro-Mazeppa	4,012.00
NRBG WCA-Wabasha SWCD	6.85
State Cost Share Proj. Expense	
FY18 State Cost Share	10,596.49
Total State Cost Share Proj. Expense	10,596.49
Total State	64,972.80
Total Project Expenditures	66,267.80
Total Expense	103,081.71
Net Ordinary Income	-44,083.71
Other Income/Expense	
Other Income	
Interest Income	
Interest Earnings MM's	500.51
Total Interest Income	500.51
Total Other Income	500.51
Net Other Income	500.51
Net Income	-43,583.20

Wabasha Soil and Water Conservation District
Cash Balances
As of November 30, 2019

	Nov 30, 19
ASSETS	
Current Assets	
Checking/Savings	
Money Market- Bank of Alma	203,377.73
Money Market WNB Financial	7,376.08
Peoples State Bank Money Market	300,277.06
Petty Cash	101.01
WNB Financial	65,892.07
Total Checking/Savings	577,023.95
Total Current Assets	577,023.95
TOTAL ASSETS	577,023.95
LIABILITIES & EQUITY	0.00

Wabasha Soil and Water Conservation District
Reconciliation Detail
Money Market- Bank of Alma, Period Ending 11/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						63,437.73
Cleared Transactions						
Checks and Payments - 1 item						
Transfer	11/21/2019			X	-10,000.00	-10,000.00
Total Checks and Payments					-10,000.00	-10,000.00
Deposits and Credits - 4 items						
General Journal	11/13/2019	GL-18...	BWSR	X	131,348.00	131,348.00
Deposit	11/14/2019			X	18,073.10	149,421.10
General Journal	11/26/2019	GL-18...	BWSR	X	439.00	149,860.10
Deposit	11/30/2019			X	79.90	149,940.00
Total Deposits and Credits					149,940.00	149,940.00
Total Cleared Transactions					139,940.00	139,940.00
Cleared Balance					139,940.00	203,377.73
Register Balance as of 11/30/2019					139,940.00	203,377.73
New Transactions						
Checks and Payments - 1 item						
Transfer	12/03/2019				-150,000.00	-150,000.00
Total Checks and Payments					-150,000.00	-150,000.00
Total New Transactions					-150,000.00	-150,000.00
Ending Balance					-10,060.00	53,377.73

Wabasha Soil and Water Conservation District
Reconciliation Detail
Peoples State Bank Money Market, Period Ending 11/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						354,856.45
Cleared Transactions						
Checks and Payments - 1 item						
Transfer	11/21/2019			X	-55,000.00	-55,000.00
Total Checks and Payments					-55,000.00	-55,000.00
Deposits and Credits - 1 item						
Deposit	11/30/2019			X	420.61	420.61
Total Deposits and Credits					420.61	420.61
Total Cleared Transactions					-54,579.39	-54,579.39
Cleared Balance					-54,579.39	300,277.06
Register Balance as of 11/30/2019					-54,579.39	300,277.06
New Transactions						
Deposits and Credits - 1 item						
Transfer	12/03/2019				150,000.00	150,000.00
Total Deposits and Credits					150,000.00	150,000.00
Total New Transactions					150,000.00	150,000.00
Ending Balance					95,420.61	450,277.06

Wabasha Soil and Water Conservation District
Reconciliation Detail
Petty Cash, Period Ending 11/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						101.01
Cleared Balance						101.01
Register Balance as of 11/30/2019						101.01
Ending Balance						101.01

Wabasha Soil and Water Conservation District
Reconciliation Detail
WNB Financial, Period Ending 11/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						41,041.57
Cleared Transactions						
Checks and Payments - 43 items						
Liability Check	10/24/2019	10978	MN PEIP	X	-5,658.94	-5,658.94
Bill Pmt -Check	10/24/2019	10989	Melendy Miller	X	-1,785.00	-7,443.94
Bill Pmt -Check	10/24/2019	10999	Mittel Schule, Inc.	X	-864.13	-8,308.07
Bill Pmt -Check	10/24/2019	10997	TOM MILLER	X	-600.00	-8,908.07
Bill Pmt -Check	10/24/2019	10986	Larry Gates (2)	X	-120.00	-9,028.07
Check	10/31/2019	EFT	Speedway	X	-34.50	-9,062.57
Check	10/31/2019	EFT	McDonalds	X	-18.23	-9,080.80
Liability Check	11/01/2019	EFT	United States Treas...	X	-2,420.42	-11,501.22
Liability Check	11/01/2019	EFT	MSRS	X	-1,020.00	-12,521.22
Liability Check	11/01/2019	EFT	Department of Reve...	X	-396.00	-12,917.22
Liability Check	11/01/2019	EFT	Nationwide Retirem...	X	-20.00	-12,937.22
Liability Check	11/04/2019	EFT	Public Employee Re...	X	-1,422.32	-14,359.54
Check	11/05/2019	eft	Postmaster	X	-110.00	-14,469.54
Check	11/05/2019	eft	Postmaster	X	-6.85	-14,476.39
Paycheck	11/12/2019	11001	William R Wayne	X	-273.17	-14,749.56
Check	11/13/2019	EFT	Amazon	X	-74.06	-14,823.62
Liability Check	11/14/2019		QuickBooks Payroll ...	X	-4,592.95	-19,416.57
Liability Check	11/15/2019	EFT	United States Treas...	X	-1,819.00	-21,235.57
Liability Check	11/15/2019	EFT	Public Employee Re...	X	-1,118.11	-22,353.68
Liability Check	11/15/2019	EFT	MSRS	X	-945.00	-23,298.68
Liability Check	11/15/2019	EFT	Department of Reve...	X	-282.00	-23,580.68
Check	11/15/2019	EFT	Hill's Hardware Hank	X	-22.43	-23,603.11
Liability Check	11/15/2019	EFT	Nationwide Retirem...	X	-20.00	-23,623.11
Liability Check	11/15/2019	EFT	United States Treas...	X	-12.38	-23,635.49
Bill Pmt -Check	11/21/2019	11011	Gerard Marking	X	-15,520.50	-39,155.99
Bill Pmt -Check	11/21/2019	11023	Olmsted County Pu...	X	-7,857.22	-47,013.21
Bill Pmt -Check	11/21/2019	11031	WSB	X	-4,012.00	-51,025.21
Liability Check	11/21/2019	11009	MN PEIP	X	-2,764.56	-53,789.77
Bill Pmt -Check	11/21/2019	11014	John Dose	X	-660.00	-54,449.77
Bill Pmt -Check	11/21/2019	11026	Q Media Group LLC	X	-432.00	-54,881.77
Liability Check	11/21/2019	11008	MN PEIP	X	-307.18	-55,188.95
Bill Pmt -Check	11/21/2019	11030	Wabasha County Hi...	X	-231.31	-55,420.26
Bill Pmt -Check	11/21/2019	11027	Terri Peters (Expens...	X	-209.46	-55,629.72
Bill Pmt -Check	11/21/2019	11021	NACD	X	-100.00	-55,729.72
Bill Pmt -Check	11/21/2019	11012	HBC	X	-70.95	-55,800.67
Bill Pmt -Check	11/21/2019	11024	Paul Busch Auto Ce...	X	-66.01	-55,866.68
Bill Pmt -Check	11/21/2019	11010	CHUCK FICK	X	-60.32	-55,927.00
Bill Pmt -Check	11/21/2019	11022	Office Depot	X	-44.01	-55,971.01
Liability Check	11/27/2019		QuickBooks Payroll ...	X	-4,940.71	-60,911.72
Liability Check	11/29/2019	EFT	United States Treas...	X	-1,816.56	-62,728.28
Liability Check	11/29/2019	EFT	Public Employee Re...	X	-1,106.78	-63,835.06
Liability Check	11/29/2019	EFT	Nationwide Retirem...	X	-20.00	-63,855.06
General Journal	11/29/2019	GL-18...	United States Treas...	X	-0.50	-63,855.56
Total Checks and Payments					-63,855.56	-63,855.56
Deposits and Credits - 17 items						
Deposit	11/05/2019			X	191.59	191.59
Paycheck	11/15/2019	DD1564	Jennifer L Wahls	X	0.00	191.59
Paycheck	11/15/2019	DD1565	Mitchell J Rigelman	X	0.00	191.59
Paycheck	11/15/2019	DD1567	Terri L. Peters	X	0.00	191.59
Paycheck	11/15/2019	DD1566	Susan Cerwinske	X	0.00	191.59
Deposit	11/15/2019			X	509.17	700.76
General Journal	11/18/2019	GL-18...	MCIT - dividend	X	1,193.00	1,893.76
Deposit	11/20/2019			X	2,587.45	4,481.21
Deposit	11/21/2019			X	169.61	4,650.82
Transfer	11/21/2019			X	10,000.00	14,650.82
Transfer	11/21/2019			X	55,000.00	69,650.82
Paycheck	11/29/2019	DD1568	Jennifer L Wahls	X	0.00	69,650.82
Paycheck	11/29/2019	DD1571	Terri L. Peters	X	0.00	69,650.82
Paycheck	11/29/2019	DD1570	Susan Cerwinske	X	0.00	69,650.82
Paycheck	11/29/2019	DD1569	Mitchell J Rigelman	X	0.00	69,650.82
General Journal	11/29/2019	GL-18...	Wabasha County	X	26,295.00	95,945.82
Deposit	11/29/2019			X	37,329.25	133,275.07
Total Deposits and Credits					133,275.07	133,275.07
Total Cleared Transactions					69,419.51	69,419.51

Wabasha Soil and Water Conservation District
Reconciliation Detail
WNB Financial, Period Ending 11/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Cleared Balance					69,419.51	110,461.08
Uncleared Transactions						
Checks and Payments - 26 items						
Check	05/11/2019	eft	Go Daddy		-17.99	-17.99
Sales Receipt	09/25/2019	865737	Dennis Stelling-c		-100.00	-117.99
Bill Pmt -Check	10/24/2019	10985	Jeremy Holst		-600.00	-717.99
Bill Pmt -Check	10/24/2019	10983	Dalon Miller		-600.00	-1,317.99
Liability Check	10/24/2019	10976	Metlife		-130.80	-1,448.79
Liability Check	10/24/2019	10977	Metlife		-118.00	-1,566.79
Liability Check	10/24/2019	10975	Madison National Life		-80.52	-1,647.31
Liability Check	10/24/2019	10979	MN Life		-71.45	-1,718.76
Bill Pmt -Check	11/21/2019	11015	Keith Bremer-v		-21,532.86	-23,251.62
Bill Pmt -Check	11/21/2019	11013	James Dittrich-D		-10,596.49	-33,848.11
Bill Pmt -Check	11/21/2019	11029	Travis Danckwart		-2,700.00	-36,548.11
Bill Pmt -Check	11/21/2019	11016	MASWCD		-1,535.00	-38,083.11
Bill Pmt -Check	11/21/2019	11017	Melendy Miller		-1,295.00	-39,378.11
Bill Pmt -Check	11/21/2019	11020	Mulholland Farms LLC		-900.00	-40,278.11
Bill Pmt -Check	11/21/2019	11018	Mittel Schule, Inc.		-864.13	-41,142.24
Bill Pmt -Check	11/21/2019	11025	Pete Wood		-600.00	-41,742.24
Liability Check	11/21/2019	11002	Susan Cerwinske-1		-500.00	-42,242.24
Bill Pmt -Check	11/21/2019	11028	TOM MILLER		-450.00	-42,692.24
Bill Pmt -Check	11/21/2019	11019	MN Dept of Agricultu...		-250.00	-42,942.24
Liability Check	11/21/2019	11004	Metlife		-130.80	-43,073.04
Liability Check	11/21/2019	11005	Metlife		-118.00	-43,191.04
Liability Check	11/21/2019	11003	Madison National Life		-80.52	-43,271.56
Liability Check	11/21/2019	11006	MN Life		-45.45	-43,317.01
Liability Check	11/21/2019	11007	MN Life		-26.00	-43,343.01
Liability Check	11/29/2019	EFT	MSRS		-945.00	-44,288.01
Liability Check	11/29/2019	EFT	Department of Reve...		-281.00	-44,569.01
Total Checks and Payments					-44,569.01	-44,569.01
Total Uncleared Transactions					-44,569.01	-44,569.01
Register Balance as of 11/30/2019					24,850.50	65,892.07
New Transactions						
Deposits and Credits - 2 items						
Deposit	12/04/2019				196.48	196.48
General Journal	12/05/2019	GL-18...	Wabasha County		1,124.71	1,321.19
Total Deposits and Credits					1,321.19	1,321.19
Total New Transactions					1,321.19	1,321.19
Ending Balance					26,171.69	67,213.26

Wabasha Soil and Water Conservation District
Reconciliation Detail
Money Market WNB Financial, Period Ending 11/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						7,376.08
Cleared Balance						7,376.08
Register Balance as of 11/30/2019						7,376.08
Ending Balance						7,376.08

JEN

Wetland Conservation Act (WCA) – Fillmore County – 1 MPAR review. Discussion on Restoration & Protection Notice for landowner. Wabasha County – Issued 1 Notice of Decision for solar project, issued 1 Restoration Order, 1 MPAR review.

Conservation Reserve Enhancement Program/Reinvest in MN (CREP/RIM)

– Phone conference on WRP project.

Nat'l Fish & Wildlife Federation (NFWF)- Discussed EQIP forestry projects with Mark Miller and Nathan Paul, NWTF. Hand-off 1 landowner for AgCertainty certification to Mitchell. 1 Grade Stabilization structure hand-off to Tech. Plans were completed in 2012, structure was not funded. Updating cost estimates. 1 site visit for 2 resource concerns. Nitrogen Smart Program coming to Plainview late February.

Training - Attended Nutrient Management and Conservation Desktop Trainings and associated homework.

LWM – Wabasha Forestry Committee meeting and forestry day planning. Tree orders coming in. News Release submitted for Laws to Legumes program.

UMRI – Submitted article 2 of 6 to papers. Melendy is over 2/3 done with interviews.

MDA Weed Grant - Submitted final report and request for reimbursement to close out grant.

DNR Forestry Grant – Finalizing this grant. Received invoices and stewardship plans from plan writers.

SWCD – Employee Evaluations

Just for fun outside of SWCD hours – City of Kellogg was awarded a \$30,000 EAB grant.

SUE

Tree order tracking sheet – \$2,410 of pre-ordered trees to date

New Insurance Premiums entered for Payroll

Online process to request MCIT insurance certificates

Attended MASWCD Convention – Classes Legislature 101 and 1W1P

Financial Statement Audit 2018 – Went through Adjusting Entries with Steve Salveson

Data Practices Policy – Read through and changed for 2020

1099 preview report to see how many 1099's will be needed

Updated website stories

Board Meeting Minutes and Meeting Board Packet

Self-Evaluation

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
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**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

INTRODUCTORY SECTION

DECEMBER 31, 2018

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**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
ELECTED AND APPOINTED OFFICIALS
DECEMBER 31, 2018**

<u>Office</u>	<u>Name</u>	<u>Term Expires</u>
Board of Supervisors		
Chair	Terry Helbig	January 2021
Vice Chair	Lynn Zabel	January 2023
Treasurer	Chuck Fick	January 2021
Secretary	Larry Theismann	January 2023
Member	Nate Arendt	January 2021
Appointed		
District Manager	Terri Peters	Indefinite

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**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

FINANCIAL SECTION

DECEMBER 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Wabasha Soil and Water Conservation District
Wabasha, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Wabasha Soil and Water Conservation District (the District) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the District as of December 31, 2018, and the respective changes in financial position and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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.

Smith, Schafu and Associates, Ltd.

Red Wing, Minnesota

June 25, 2019

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

This section of the Wabasha Soil and Water Conservation District's (the District's) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on December 31, 2018. Please read it in conjunction with the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 7. For the General Fund, these statements tell how these services were financed in the short term as well as what remains for future spending. The General Fund statements also report the District's operations in more detail than the government-wide statements by providing information about the District's fund. Since soil and water conservation districts are single-purpose, special-purpose governments, they are generally able to combine the government-wide and fund financial statements into single presentations. The District has elected to present in this format.

DISTRICT-WIDE STATEMENTS

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets and liabilities, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating.

In the district-wide financial statements the District's activities are shown in one category titled Governmental Activities. All of the District's basic services are included here.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the General Fund, not the District as a whole. The District presents only a General Fund, which is a governmental fund. All of the District's basic services are reported in the General Fund, which focuses on how money flows into and out of that fund and the balances left at year-end that are available for spending. The fund is reported using an accounting method called modified accrual accounting. This method measures cash and all other financial assets that can be readily converted to cash. The General Fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District's net position from Governmental activities was \$89,553 on December 31, 2018. This was a decrease of \$13,973 from the prior year.

	Total	
	2018	2017
Assets		
Current and other assets	\$ 691,237	\$ 592,360
Capital assets	39,323	48,576
Total assets	730,560	640,936
Deferred Outflows of Resources	59,776	73,305
Liabilities		
Current liabilities	454,145	361,724
Long-Term liabilities	190,991	184,959
Total liabilities	645,136	546,683
Deferred Inflows of Resources	55,647	64,032
Net Position		
Net investment in capital assets	39,323	48,576
Unrestricted	50,230	54,950
Total net position	\$ 89,553	\$ 103,526

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (Continued)

District's Revenue. The District's total revenues were \$515,737 for the year ended December 31, 2018, compared to \$697,625 for the year ended December 31, 2017. This decrease of \$181,888 is primarily due to additional grant funding received during 2017 that was not received in 2018.

A condensed version of the Statement of Activities follows:

	Total	
	2018	2017
Revenue		
Intergovernmental	\$ 494,227	\$ 679,953
Charges for services	12,314	14,550
Investment earnings	6,811	1,279
Miscellaneous	2,385	1,843
Total revenues	515,737	697,625
Expenses		
Conservation	529,710	614,240
Change in net position	(13,973)	83,385
Net position, beginning of year	103,526	20,141
Net position, end of year	\$ 89,553	\$ 103,526

The cost of all governmental activities was \$529,710 for the year ended December 31, 2018, compared to \$614,240 for the year ended December 31, 2017. This decrease of \$84,530 is primarily due to a decrease in state project expenditures as a result of the decreased funding noted above.

FINANCIAL ANALYSIS OF THE GENERAL FUND

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$237,092, an increase of \$6,456 from last year's ending fund balance of \$230,636.

GENERAL FUND BUDGETARY HIGHLIGHTS

The actual revenue was \$105,396 less than budgeted due to grant funding being less than anticipated. The actual charges to appropriations (expenditures) were \$111,852 below the final budgeted amounts primarily due to revenues being less than anticipated not allowing for many budgeted project expenditures. The most significant positive variance of \$70,394 occurred in project expenditures as a result of funding received was less than budgeted. The other significant positive variance of \$55,386 occurred in personnel services from not filling an open position during the year due to funding constraints.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of December 31, 2018, the District had \$39,323 of capital assets, net of accumulated depreciation. Total depreciation expense for the year was \$13,951.

	Total	
	2018	2017
Equipment	\$ 113,390	\$ 108,692
Less accumulated depreciation	74,067	60,116
Total	<u>\$ 39,323</u>	<u>\$ 48,576</u>

Long-Term Liabilities

As of December 31, 2018, the District had \$13,468 in accrued compensated absences and \$177,523 in net pension liability. This compares to \$6,209 as of December 31, 2017 for accrued compensated absences and \$178,750 in net pension liability.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional information contact the Wabasha Soil and Water Conservation District at 611 Broadway Ave., Suite 10, Wabasha, MN 55981. The phone number is 651-565-4673 extension 3.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

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WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
GENERAL FUND BALANCE SHEET AND
STATEMENT OF NET POSITION OF GOVERNMENTAL ACTIVITIES
December 31, 2018

	General Fund	Reconciliation	Governmental Activities
Assets			
Cash and cash equivalents	\$ 675,095	\$	\$ 675,095
Due from other governmental units	14,991		14,991
Prepaid expenses	1,151		1,151
Capital assets			
Equipment (net of accumulated depreciation)		39,323	39,323
Total Assets	691,237	39,323	730,560
Deferred Outflows of Resources			
Deferred pension outflows		59,776	59,776
Liabilities			
Accounts payable	4,951		4,951
Salaries and wages payable	8,213		8,213
Other accrued liabilities	935		935
Unearned revenue	440,046		440,046
Noncurrent liabilities:			
Net pension liability		177,523	177,523
Compensated absences		13,468	13,468
Total Liabilities	454,145	190,991	645,136
Deferred Inflows of Resources			
Deferred pension inflows		55,647	55,647
Fund Balance / Net Position			
Fund Balance			
Nonspendable	1,151	(1,151)	
Unassigned	235,941	(235,941)	
Total Fund Balance	237,092	(237,092)	
Net Position			
Net investment in capital assets		39,323	39,323
Unrestricted		50,230	50,230
Total Net Position		89,553	89,553
Total Fund Balance / Net Position	\$ 237,092	\$ (147,539)	\$ 89,553

See Notes to Financial Statements

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
RECONCILIATION OF NET POSITION IN THE
DISTRICT-WIDE FINANCIAL STATEMENTS AND FUND BALANCE
IN THE FUND BASIS FINANCIAL STATEMENTS
December 31, 2018**

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

Total governmental fund balances (page 7)	\$ 237,092
---	------------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental funds - capital assets	\$ 113,390	
Less: Accumulated depreciation	<u>74,067</u>	
		39,323

Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.

Net pension liability	(173,394)	
Compensated absences	<u>(13,468)</u>	
		<u>(186,862)</u>

Net position of governmental activities (page 7)	<u><u>\$ 89,553</u></u>
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WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE AND
STATEMENT OF ACTIVITIES OF GOVERNMENTAL ACTIVITIES
For the Year Ended December 31, 2018

	General Fund	Reconciliation	Governmental Activities
Revenues			
Intergovernmental revenue	\$ 494,227	\$	\$ 494,227
Charges for services	12,314		12,314
Investment earnings	6,811		6,811
Miscellaneous	2,385		2,385
Total Revenues	515,737		515,737
Expenditures			
Conservation:			
Current	504,583	25,127	529,710
Capital outlay	4,698	(4,698)	
Total Expenditures	509,281	20,429	529,710
Net Change in Fund Balance / Net Position	6,456	(20,429)	(13,973)
FUND BALANCE / NET POSITION - BEGINNING	230,636	(127,110)	103,526
FUND BALANCE / NET POSITION - ENDING	<u>\$ 237,092</u>	<u>\$ (147,539)</u>	<u>\$ 89,553</u>

See Notes to Financial Statements

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, 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, 2018**

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

Net change in fund balances - total governmental funds (page 9)	\$	6,456
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Governmental funds reported 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.

Capital outlays	\$	4,698	
Depreciation expense		<u>(13,951)</u>	
			(9,253)

In the statement of activities, certain operating expenses - severance benefits, compensated absences, and other postemployment benefits - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).

Net pension liability	\$	(3,917)	
Compensated absences		<u>(7,259)</u>	
			<u>(11,176)</u>

Change in net position of governmental activities (page 9)	\$	<u><u>(13,973)</u></u>
--	----	------------------------

WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2018

	Budgeted Amounts		2018	Over (Under)
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental				
County	\$ 152,535	\$ 152,535	\$ 143,170	\$ (9,365)
Federal	179,418	179,418	3,727	(175,691)
State	273,780	273,780	347,330	73,550
Total Intergovernmental	605,733	605,733	494,227	(111,506)
Charges for services	15,000	15,000	12,314	(2,686)
Miscellaneous				
Interest earnings	400	400	6,811	6,411
Other			2,385	2,385
Total Miscellaneous	400	400	9,196	8,796
TOTAL REVENUES	621,133	621,133	515,737	(105,396)
EXPENDITURES				
District Operations				
Personnel services	300,268	300,268	244,882	(55,386)
Other services and charges	85,885	85,885	96,363	10,478
Supplies			1,752	1,752
Capital outlay			4,698	4,698
Total District Operations	386,153	386,153	347,695	(38,458)
Project Expenditures				
District	13,700	13,700	10,616	(3,084)
Federal				
State	221,280	221,280	150,970	(70,310)
Total Project Expenditures	234,980	234,980	161,586	(73,394)
TOTAL EXPENDITURES	621,133	621,133	509,281	(111,852)
NET CHANGE IN FUND BALANCE			6,456	6,456
FUND BALANCE - BEGINNING	230,636	230,636	230,636	
FUND BALANCE - ENDING	\$ 230,636	\$ 230,636	\$ 237,092	\$ 6,456

See Notes to Financial Statements

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**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The financial statements of the Wabasha Soil and Water Conservation District (the District) are prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Financial Reporting Entity

The District is organized under the provisions of Minnesota Statutes Chapter 103C. The District is governed by a Board of Supervisors composed of five members nominated by voters of the District and elected to four-year terms by the voters of the County.

The purpose of the District is to assist land occupiers in applying practices for the conservation of soil and water resources. These practices are intended to control wind and water erosion, pollution of lakes and streams, and damage to wetlands and wildlife habitats.

The District provides technical and financial assistance to individuals, groups, districts, and governments in reducing costly waste of soil and water resulting from soil erosion, sedimentation, pollution and improper land use.

Each fiscal year the District develops a work plan which is used as a guide in using resources effectively to provide maximum conservation of all lands within its boundaries. The work plan includes guidelines for employees and technicians to follow in order to achieve the District's objectives.

The District is not considered a part of Wabasha County because, even though the County provides a significant amount of the District's revenues in the form of an appropriation, it does not retain any control over the operations of the District.

Generally accepted accounting principles require that the financial reporting entity include the primary government and component units for which the primary government is financially accountable. Under these principles the District does not have any component units.

Government-Wide Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

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

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements

The District reports the General Fund as its only major governmental fund. The General Fund accounts for all financial resources of the District.

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

Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures are recorded when a liability is incurred under accrual accounting.

Intergovernmental revenues are reported in conformity with the legal and contractual requirements of the individual programs. Generally, grant revenues are recognized when the corresponding expenditures are incurred.

Investment earnings are recognized when earned. Other revenues are recognized when they are received in cash because they usually are not measurable until then.

In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, revenues for nonexchange transactions are recognized based on the principal characteristics of the revenue. Exchange transactions are recognized as revenue when the exchange occurs.

Budget Information

The District adopts an estimated revenues and expenditures budget for the General Fund. Comparisons of estimated revenues and budgeted expenditures to actual are presented in the financial statements in accordance with generally accepted accounting principles. Amendments to the original budget require Board approval. Appropriations lapse at year end. The District does not use encumbrance accounting.

Use of Estimates

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

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Cash and Investments

Cash and investments are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are stated at fair value.

Receivables

Receivables are collectible within one year.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets are reported on a net (depreciated) basis. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an estimated useful life greater than one year. General capital assets are valued at historical or estimated historical cost.

The cost of property, plant and equipment is depreciated over the estimated useful lives of the related assets. Leasehold improvements are depreciated over the lesser of the term of the related lease or the estimated useful lives of the assets. Depreciation is computed on the straight-line method. For the purpose of computing depreciation, the useful life for machinery and equipment is five to ten years.

Deferred Outflows of Resources

In addition to assets, the financial statements will sometimes report a separate section of deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The District has one type of item which occurs related to revenue recognition. The deferred outflow of resources is pension related.

Unearned Revenue

Governmental funds and government-wide financial statements report unearned revenue in connection with resources that have been received, but not yet earned. Unearned revenue as of December 31, 2018 represents unearned advances from the Minnesota Board of Water and Soil Resources (BWSR) for administrative service grants and for the cost-share program. Revenues will be recognized when the related program expenditures are recorded.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Vacation and Sick Leave

Under the District's personnel policies, employees are granted vacation leave in varying amounts based on their length of service. Vacation leave accrual varies from 8 to 14 hours per month. Sick leave accrual is 12 days per year. The limit on the accumulation of vacation leave is 200 hours and the limit on the accumulation of sick leave is 1,040 hours. Upon termination of employment from the District, employees are only paid accrued vacation leave.

Deferred Inflows of Resources

In addition to liabilities, the financial statements will sometimes report a separate financial statement element, deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one type of item which occurs related to revenue recognition. The deferred inflow of resources is pension related.

Pensions

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

Classification of Net Position

Net position in the government-wide financial statements is classified in the following categories:

Net Investment in Capital Assets – the amount of net position representing capital assets net of accumulated depreciation.

Restricted Net Position – the amount of net position for which external restrictions have been imposed by creditors, grantors, contributors, or laws or regulations of other governments; and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – the amount of net position that does not meet the definition of net investment in capital assets or restricted.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Classifications of Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the General Fund. The classifications are as follows:

Nonspendable – the nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted – fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws and regulations of other governments; or are imposed by law through constitutional provisions or enabling legislation.

Committed – the committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Board. Those committed amounts cannot be used for any other purposes unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts.

Assigned – amounts in the assigned fund balance classification the District intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board or the Board Administrator who has been delegated that authority by Board resolution.

Unassigned – unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other fund balance classifications.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Cash and Investments

Deposits

Minnesota Statutes 118A.02 and 118A.04 authorize the District to designate a depository for public funds and to invest in certificates of deposit. Minnesota Statute 118A.03 requires that all District deposits be protected by insurance, surety bond, or collateral. When not covered by insurance or surety bonds, the market value of collateral pledged shall be at least ten percent more than the amount on deposit (plus accrued interest) at the close of the financial institution's banking day.

Authorized collateral includes treasury bills, notes and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standards letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of December 31, 2018, the District's deposits were not exposed to custodial credit risk.

Fair Value Measurement

Fair value measurements are determined utilizing the framework established by the Governmental Accounting Standards Board. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access
- Level 2: Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets
 - Quoted prices for identical assets or liabilities in inactive markets
 - Inputs other than quoted prices that are observable for the asset or liability
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Cash and Investments (Continued)

If the asset or liability has a specific (contractual) term, Level 2 input must be observable for substantially the full term of the asset or liability

- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There were no assets measured at fair value on a recurring basis noted at the District.

3. Capital Assets

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

Governmental Activities	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets, being depreciated:				
Equipment	\$ 108,692	\$ 4,698	\$	\$ 113,390
Less accumulated depreciation for:				
Equipment	<u>60,116</u>	<u>13,951</u>		<u>74,067</u>
Governmental activities capital assets, net	<u>\$ 48,576</u>	<u>\$ (9,253)</u>	<u>\$</u>	<u>\$ 39,323</u>

Depreciation for the year ended December 31, 2018 was \$13,951.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Long-Term Liabilities

The following is a summary of changes in long-term obligations for the year ended December 31, 2018.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Compensated Absences	\$ 6,209	\$ 12,788	\$ 5,529	\$ 13,468	\$
Net Pension Liability	178,750		1,227	177,523	
	<u>\$ 184,959</u>	<u>\$ 12,788</u>	<u>\$ 6,756</u>	<u>\$ 190,991</u>	<u>\$</u>

5. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; workers' compensation claims; and natural disasters. Property and casualty liabilities and workers' compensation are insured through Minnesota Counties Intergovernmental Trust. The District retains risk for the deductible portion of the insurance. The amounts of these deductibles are considered immaterial to the financial statements.

The Minnesota Counties Intergovernmental Trust is a public entity risk pool currently operated as a common risk management and insurance program for its members. The District pays an annual premium based on its annual payroll. There were no significant increases or reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

6. Operating Leases

The District leases office space on a yearly basis. Under the current agreement total costs for the year ended December 31, 2018 were \$10,370.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide

Plan Description

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

1. General Employees Retirement Plan (General Employees Plan (accounted for in the General Employees Fund))

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

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. The rates are 2.2% and 2.7%, respectively, for Basic members. Under Method 2, the accrual rate for Coordinated members 1.7% for all years of service, and 2.7% for Basic members. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989 normal retirement age is the age for unreduced Social Security benefits capped at 66.

Beginning January 1, 2019, benefit recipients will receive a future annual increase equal to 50 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age (not applicable to Rule of 90 retirees, disability benefit recipients, or survivors). A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30 will receive a full increase. Members receiving benefits for at least one month but not less than 12 full months as of June 30 will receive a pro rata increase.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide (Continued)

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 percent of their annual covered salary in fiscal year 2018; the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended December 31, 2018 were \$15,324. The District's contributions were equal to the required contributions as set by the state statute.

Pension Costs

1. General Employees Fund Pension Costs

At December 31, 2018, the District reported a liability of \$177,523 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million to the fund in 2018. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$5,814. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017 through June 30, 2018 relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2018, the District's proportion was 0.0032 percent which was an increase of 0.0004 percent from its proportion measured as of June 30, 2017.

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

For the year ended December 31, 2018, the District recognized pension expense of \$3,917 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$1,356 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$6 million to the General Employees Fund.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide (Continued)

Pension Costs (continued)

At December 31, 2018, the District reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ 4,138	\$ 5,178
Changes in actuarial assumptions	16,958	18,240
Difference between projected and actual investment earnings		15,992
Changes in proportion	30,812	16,237
Contributions paid to PERA subsequent to the measurement date	<u>7,868</u>	
Total	<u>\$ 59,776</u>	<u>\$ 55,647</u>

\$7,868 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and deferred inflow of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31:</u>	<u>Pension Expense Amount</u>
2019	\$ 16,582
2020	(9,680)
2021	(6,936)
2022	(3,705)

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide (Continued)

Actuarial Assumptions

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

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

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

Mortality rates are based on RP-2014 mortality tables. The tables are adjusted slightly to fit PERA's experience. Actuarial assumptions for the General Employees Plan are reviewed every four to six years. The most recent six-year experience study for the General Employees Plan was completed in 2015.

The following changes in actuarial assumptions occurred in 2018:

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

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

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide (Continued)

Actuarial Assumptions (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Stocks	36%	5.10%
International Stocks	17%	5.30%
Bonds	20%	0.75%
Alternative Assets	25%	5.90%
Unallocated Cash	2%	0.00%
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability in 2018 was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at the rates specified 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.

Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis		
<u>Net Pension Liability at Different Discount Rates</u>		
	<u>General Employees Fund</u>	
1% Lower	6.50%	\$ 288,497
Current Discount Rate	7.50%	177,523
1% Higher	8.50%	85,917

Pension Plan Fiduciary Net Position

Detailed information about GERP'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.

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

REQUIRED SUPPLEMENTAL INFORMATION

DECEMBER 31, 2018

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

**Schedule of District's Contributions
PERA General Employee Retirement Fund
Last Ten Years**

Year Ended December 31	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 12,994	\$ 12,994	\$	\$ 173,249	7.50%
2016	13,099	13,099		174,651	7.50%
2017	13,247	13,247		176,627	7.50%
2018	15,324	15,324		204,320	7.50%
2019					
2020					
2021					
2022					
2023					
2024					

NOTE: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

WABASHA SOIL AND WATER CONSERVATION DISTRICT WABASHA, MINNESOTA

Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability Public Employees PERA Last Ten Years (presented prospectively)

Fiscal Year Ending June 30	District's Portion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and District's Share of State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0023%	\$ 119,198	\$ -	\$ 119,198	\$ 170,509	69.91%	78.19%
2016	0.0032%	259,824		259,824	172,136	150.94%	68.90%
2017	0.0028%	178,750	2,276	181,026	176,627	101.20%	75.90%
2018	0.0032%	177,523	1,356	178,879	204,320	86.88%	79.50%
2019							
2020							
2021							
2022							
2023							
2024							

NOTE: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

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**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA**

OTHER REPORT SECTION

DECEMBER 31, 2018

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MINNESOTA LEGAL COMPLIANCE

Independent Auditor's Report

To the Board of Supervisors
Wabasha Soil and Water Conservation District
Wabasha, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Wabasha Soil and Water Conservation District, Wabasha, Minnesota, as of and for the year ended December 31, 2018, and the related notes to financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 25, 2019.

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interests, tax increment financing, claims and disbursements, and miscellaneous provisions. Our audit considered all of the listed categories, except that we did not test for compliance with the provisions for tax increment financing public because the District does not administer any tax increment financing districts.

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

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

Smith, Schaffer and Associates, Ltd.

Red Wing, Minnesota
June 25, 2019

Board of Supervisors

Wabasha Soil and Water Conservation District

In planning and performing our audit of the financial statements of the governmental activities and the General Fund of the Wabasha Soil and Water Conservation District (the District) as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the 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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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

A significant deficiency is a deficiency, or 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 following deficiencies in the District's internal control to be a significant deficiencies:

Segregation of Duties

We noted that due to the nature and size of the Company, proper segregation of duties is not always maintained. Management should attempt to segregate duties that are incompatible from an internal control standpoint (e.g. cash receipts, preparation of deposits, depositing cash to bank, receiving bank statements, reconciling bank accounts, reviewing reconciliations, disbursing cash, etc.) whenever possible. This will prevent any single individual access to control the entire cash process and help reduce the risk of fraud or embezzlement.

Authorization and Review

We also noted that due to the lack of segregation of duties in the District an individual that does not have check writing and bank reconciliation responsibilities should receive and review the monthly bank statement directly from the bank to review check amounts and payees. This individual should initial or otherwise show they reviewed the bank statement. This will help minimize the possibility of fictitious vendors, changed payee or amount on checks and act as an additional review on the cash disbursement process.

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

Smith, Schaefer and Associates, Ltd.

Red Wing, Minnesota
June 25, 2019

June 25, 2019

Board of Supervisors
Wabasha Soil and Water Conservation District

We have audited the financial statements of the governmental activities and the General Fund of the Wabasha Soil and Water Conservation District (the District) for the year ended December 31, 2018, and have issued our report thereon dated June 25, 2019. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated March 4, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered in to by the District during the year for which there is a lack of authoritative accounting guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Depreciation of Capital Assets

Management's estimate of the useful life of purchased, constructed or contributed capital assets is based on the estimated productive life of these assets. We evaluated the estimated useful lives assigned to capital assets and determined that these lives were reasonable in relation to the financial statements taken as a whole.

Pension Liabilities

Management's estimate of the OPEB and Pension liabilities are actuarially determined. We have evaluated the estimates used in the study and determined they were reasonable in relation to the financial statements taken as a whole.

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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We requested certain representations from management that are included in the management representation letter dated June 25, 2019.

Management Consultation 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 governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Board of Supervisors

Wabasha Soil and Water Conservation District

Page 3

Other Matters

We applied certain limited procedures to the schedule of District's contributions – GERS Retirement Funds and the schedule of District's Non-Employer Proportionate Share of Net Pension Liability – PERA GERS Retirement Funds, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Supervisors of the Wabasha Soil and Water Conservation District and the District's management and is not intended to be, and should not be, used by anyone other than those specified parties.

Very truly yours,

Smith, Schaefer and Associates, Ltd.

Red Wing, Minnesota

Peters, Terri - NRCS-CD, Wabasha, MN

From: employees <employees-bounces@maswcd.org> on behalf of LeAnn Buck
<leann.buck@maswcd.org>
Sent: Thursday, December 5, 2019 12:34 PM
To: LeAnn Buck
Subject: volunteers needed for online groundwater training modules
Attachments: Online Module Request.pdf

To: Minnesota SWCD Supervisors and Staff,

The Minnesota Department of Health and partners are seeking SWCD Supervisor and staff volunteers to provide input on online groundwater training modules.

The online training modules are being developed to assist conservation officials (both staff and elected board officials) with understanding their groundwater and drinking water resources in your area, incorporating groundwater protection with conservation planning and assist with communicating about groundwater and drinking water issues.

Attached is a letter with additional information. If you have questions or are interested in serving as a volunteer, please contact Carrie Raber, Minnesota Department of Health Groundwater and Restoration Projection Strategies (GRAPS) coordinator.

Carrie Raber

Groundwater Restoration and Protection Strategies (GRAPS) Coordinator

Minnesota Department of Health

Office: 651-201-4695 | Mobile: 651-592-6560



LeAnn Buck, Executive Director
Minnesota Association of Soil and Water Conservation Districts
255 Kellogg Blvd. East, Suite #101
St. Paul, MN 55101
651-690-9028
www.maswcd.org

"Soil and water conservation does not start with land treatment. It starts in the mind of the landowner." Sam Studebaker, NACD President 1966-1970



December 4, 2019

Carrie Raber
625 Robert Street North
St. Paul, MN 55164

Greetings,

Do you have staff or supervisors that are interested in learning about groundwater protection?

We have developed a set of online education modules designed to help conservationists understand the groundwater and drinking water resources in their area, incorporate groundwater protection into their conservation planning and activities, and communicate more effectively about groundwater and drinking water issues.

Participants can take the training individually, at their own pace. The training will take between 3 and 15 hours, depending how many of the exercises are done. We encourage local partners -- e.g. staff from a SWCD, a county, and regional offices of state agencies -- to take the training together so they can discuss their shared groundwater issues.

We are seeking approximately 25 volunteers from different areas of the state to provide input on the education modules. The period for this opportunity is January through March 2020.

Please respond to Carrie Raber, MN Department of Health, if you wish to register your staff and/or supervisors for this course. **Your response is due by January 15, 2020.**

This course development is a partnership between the Minnesota Department of Health, Board of Water and Soil Resources, Freshwater, University of Minnesota Water Resources Center and the University of Minnesota Extension.

Sincerely,

A handwritten signature in black ink, appearing to read 'Carrie Raber'.

Carrie Raber
Minnesota Department of Health
carrie.raber@state.mn.us
651-201-4695

**CONTRACT BETWEEN
WABASHA SOIL AND WATER CONSERVATION DISTRICT
AND
FILLMORE SOIL AND WATER CONSERVATION DISTRICT
FOR
WETLAND CONSERVATION ACT TECHNICAL ASSISTANCE
2020-2021**

A. PARTIES

This Agreement is made and entered into by the Wabasha Soil and Water Conservation District, (Wabasha SWCD), and the Fillmore Soil and Water Conservation District (Fillmore SWCD).

B. PURPOSE

WHEREAS, the Fillmore SWCD has requested assistance from the Wabasha SWCD to implement the policies specified in MINN. STAT. § 103A.206; and

WHEREAS, the Wabasha SWCD is authorized to enter agreements to provide such assistance pursuant to MINN. STAT. § 103C.331, SUBD. 3 and 7.

NOW, THEREFORE, the parties agree as follows:

C. TERM OF CONTRACT

The term of this agreement shall be from **January 1, 2020 (or the date when all necessary signatures are obtained) to December 31, 2021**, unless terminated earlier as provided herein.

D. SCOPE OF SERVICES

The Wabasha SWCD will perform all services and furnish and deliver work products generally described in Exhibit A, attached and made part of this agreement, when directed by a Fillmore SWCD representative.

E. COST

In full consideration for services under this agreement, the Wabasha SWCD shall charge Fillmore SWCD a fee for its staff services and actual costs for project expenses in accordance with Exhibit A. The total dollar amount of the work for staff services as described in Exhibit A to be performed by the Wabasha SWCD shall not exceed \$8,778 per year, unless written authorization from the Fillmore SWCD Board of Supervisors is given to the Wabasha SWCD for special circumstances such as a large project applications, etc.

F. BILLING PAYMENTS

1. Wabasha SWCD will bill the Fillmore SWCD for staff services and actual direct project expenses. For fiscal years **2020 and 2021**, the services provided by the Wabasha SWCD hereunder shall be billed at a maximum rate of \$55 per hour. Invoices will be sent monthly and are payable by the Fillmore SWCD within 60 days.

G. EQUAL EMPLOYMENT OPPORTUNITY- CIVIL RIGHTS

During the performance of this Agreement, the Wabasha SWCD agrees to the following:

No person shall, on the grounds of race, color, religion, age, sex, disability, marital status, public assistance, criminal record, creed or national origin, be excluded from full employment rights in, be denied the benefits of, or be otherwise subjected to discrimination under any program, service, or activity under the provisions of all applicable federal and state laws against discrimination including the Civil Rights Act of 1964.

If during the term of this Agreement, it is discovered the Wabasha SWCD is not in compliance with the applicable regulations as aforesaid, or if the Wabasha SWCD engages in any discriminatory practices, then the Fillmore SWCD through the office, may cancel said Agreement as provided by the cancellation clause of this Agreement.

H. STANDARDS

The Wabasha SWCD shall comply with all applicable Federal and State statutes and regulations as well as local ordinances now in effect or hereafter adopted.

Failure to meet the requirements of the above may be cause for cancellation of this contract effective the date of receipt of the Notice of Cancellation.

I. DATA PRIVACY

All data collected, created, received, maintained, or disseminated, or used for any purpose in the course of the Wabasha SWCD's performance of the Agreement is governed by the Minnesota Government Data Practices Act, Minnesota 1984, Section 13.01, et seq., or any other applicable state statutes and state rules adopted to implement the Act, as well as state statutes and federal regulations on data privacy. The Wabasha SWCD agrees to abide by these statutes, rules and regulations and as they may be amended.

J. AUDITS, REPORTS, AND MONITORING PROCEDURES

The Wabasha SWCD will:

1. Maintain records that reflect all revenues, cost incurred and services provided in the performance of the Agreement.
2. Agree that the Fillmore SWCD, Fillmore County, the State Auditor, or legislative authority, or any of their duly authorized representatives at any time during normal business hours, and as often as they may deem reasonably necessary, shall have access to the rights to examine audit, excerpt, and transcribe any books, documents, papers, records, etc., and accounting procedures and practices of the Wabasha SWCD which are relevant to the contract.

K. INDEMNITY

The Wabasha SWCD and the Fillmore SWCD mutually agree, to the fullest extent permitted by law, to indemnify and hold each other harmless for any and all damages, liability or cost (including reasonable attorneys' fees and costs of defense) arising from their own negligent acts, errors or omissions in the performance of their services under this agreement, to the extent each party is responsible for such damages and losses on a comparative basis of fault. Parties agree to provide proof of contractual liability insurance upon request.

L. INDEPENDENT CONTRACTOR

It is agreed that nothing herein contained is intended or should be construed in any manner as creating or establishing the relationship of co-partners between the parties hereto or as constituting the Wabasha SWCD as the agent, representative, or employee of the Fillmore SWCD for any purpose or in any manner whatsoever. The Wabasha SWCD is to be and shall remain an independent contractor with respect to all services performed under this Agreement.

The Wabasha SWCD represents that it has, or will secure at its own expense, all personnel required in performing services under this Agreement. Any and all personnel of the Wabasha SWCD or other person, while engaged in the performance of any work or services required by the Wabasha SWCD under this Agreement, shall have no contractual relationship with the Fillmore SWCD and shall not be considered employees of the Fillmore SWCD.

M. MODIFICATIONS

Any material alteration or variation shall be reduced to writing as an amendment and signed by the parties. Any alterations, modification, or variations deemed not to be material by agreement of the Wabasha SWCD and the Fillmore SWCD shall not require written approval.

N. MERGER

It is understood and agreed that the entire agreement of the parties is contained here and that this contract supersedes oral agreements and negotiations between the parties relating to this subject matter. All items referred to in this contract are incorporated or attached and deemed to be part of the contract.

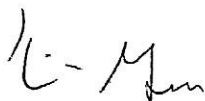
O. TERMINATION


Either the Wabasha SWCD or the Fillmore SWCD may terminate this Agreement with or without cause by giving the other party thirty (30) days written notice prior to the effective date of such termination. If the Fillmore SWCD terminates this Agreement without cause, it shall pay to the Wabasha SWCD for services performed up to the date of termination.

IN TESTIMONY WHEREOF the parties have duly executed this agreement by their duly authorized officers.

APPROVED:

FILLMORE SWCD

BY:  12-12-19
Board Chair Date

BY:  12/12/19
Fillmore SWCD Administrator Date

WABASHA SWCD

BY: _____
Board Chair Date

BY: _____
Wabasha SWCD Manager Date

EXHIBIT A
2018-2019 SCOPE OF SERVICES FOR FILLMORE SWCD
TECHNICAL SERVICES AGREEMENT
BETWEEN THE
WABASHA SOIL AND WATER CONSERVATION DISTRICT AND
FILLMORE SOIL AND WATER CONSERVATION DISTRICT

At the request of the Fillmore SWCD, the Wabasha SWCD shall furnish the following services under the terms of the AGREEMENT.

Local Government Unit (LGU) administration of Wetland Conservation Act (WCA)

TASK 1. Technical assistance

The Wabasha SWCD will provide review of wetland related applications as per MN Rule 8420 (e.g. no loss, exemption, boundary/type, replacement plan, etc.) and review monitoring reports for authorized wetland impacts and mitigation areas. Wabasha SWCD WCA Technical Staff will be physically present in the Fillmore SWCD office at a minimum of one designated day per month, for landowner meetings, onsite visits, etc. The Wabasha SWCD staff person appointed to provide technical assistance will also serve as a member of the Fillmore Technical Evaluation Panel (TEP).

(Estimate: 8 hrs/month x 12 months = 96 hours/year x 2 years = 192 hours total in 2 year contract)

TASK 2. Administrative assistance

The Wabasha SWCD will process wetland related applications, following the LGU procedures described in the WCA. This includes mailing of application notices, consolidation of public comments, preparation of TEP reports, preparation of Findings of Facts, and mailing of decision notices. These and related materials will be prepared for a final decision by the Fillmore SWCD, which will retain its decision-making authority. Appeal of decisions made by the Fillmore SWCD will be directed to the MN Board of Water and Soil Resources. Submittal of BWSR eLINK reports and the BWSR WCA Annual Reporting Form will remain the responsibility of the Fillmore SWCD. Wabasha SWCD will provide all relevant information needed to complete the reports from the activities completed by the Wabasha SWCD staff (e.g. staff hours, training, number of landowner contacts, number of decisions, acres impacted, etc.) (Estimate: 6 hrs/month x 12 months = 72 hours/year x 2 years = 144 hours total in 2 year contract)

TASK 3. Miscellaneous Services

The Wabasha SWCD will provide other services, related to wetland permitting or monitoring or the enforcement process, at the request of the Fillmore SWCD. Examples include supplemental construction monitoring, education programs, or pre-application review of projects. These hours can be applied to Task 1 or 2 if not used for Task 3. (Estimate: 7 hrs/year x 2 years = 14 hours total in 2 year contract)

LGU – WCA administration

Estimated 2020 Total: ~160 hours @ \$55/hour = \$8,778

Estimated 2021 Total: ~160 hours @ \$55/hour = \$8,778

Estimated 2020 & 2021 Total: ~320 hours @ \$55/hour = \$17,556



MINNESOTA

CAMPAIGN FINANCE BOARD

December 10, 2019

Terri Peters, District Mgr
Wabasha SWCD
611 Broadway Ave
Suite 10
Wabasha, MN 55981-1600

From: Campaign Finance and Public Disclosure Board

Subject: Requirement for public officials to annually recertify statement of economic interest

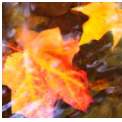
You are receiving this notice because you are the contact person for an agency that has members or employees who are public officials. All public officials must update their statements of economic interest annually. The Board is asking for your help in reminding the public officials in your agency of this requirement. In doing so, please keep these things in mind:

- A public official must review and recertify his or her statement **even if he or she left the public official position during the year, or if nothing on it has changed**. Please be sure that the public officials leaving your agency at the end of the year are aware of the filing requirement.
- The annual recertification must be filed **after January 1, 2020, but no later than January 27, 2020**. A public official who does not file a recertification by the deadline will be subject to the imposition of late filing fees and a potential civil penalty.
- The Board will send letters directly to all public officials in late December notifying them of the requirement and giving them the information necessary to file online. Paper copies of the statement may be printed from the Board's website by any official unable to file online.

If you are not sure who in your agency is considered a public official, you can view the list of the public officials in your agency by entering your agency's name into the search box at <https://cfb.mn.gov/reports-and-data/officials-financial-disclosure/agency/>.

If you need to correct any inaccuracies on the list for your agency, or if you have questions about the reporting requirements in general, please contact Jodi Pope at 651-539-1183, 800-657-3889 or jodi.pope@state.mn.us.

Thank you in advance for your assistance.



Acer Forest and Tree, LLC

PO Box 1466
Winona, MN 55987

Phone: 507-429-3406
E-mail: zach.tree@yahoo.com

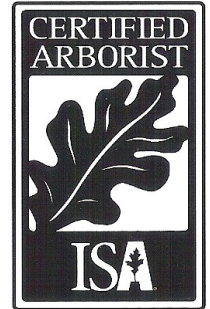
Zach Reusch ISA Certified Arborist: MN-4436A
Commercial Pesticide Applicator
Fully Insured

Statement

Bill To:

Customer ID:

Wabasha Soil and Water Conservation District
611 Broadway Ave,
Suite 10
Wabasha, MN 55981
651-565-4673



Date	Type	Invoice #	Description	Amount	Payment
12/11/2019	Forestry	1912111	110 acre (Jim and Jane Klassen) Comprehensive Stewardship Plan (\$7/ac +300)	\$1070.00	
			98 acre (Jim and Jane Klassen) Comprehensive Stewardship Plan (\$7/ac +300)	\$986.00	
			70 acre (Jason Klassen) Comprehensive Stewardship Plan (85% Coverage of \$790)	\$671.50	
Please Pay:				\$2727.50	
				Balance	

Providing Quality Forestry and Tree Services such as:

- Forestry Consulting
- Ecological Surveys and Restoration
- Stewardship Plan Writing
- Invasive Species Control
- Timber Stand Improvement
- Timber Sales and Supervision
- Tree Pruning and Removal
- Tree Climbing
- Insect and Disease diagnosis
- Tree Health Improvements
- Emerald Ash Borer prevention

"May the forest be with you..."

Terms: All services are final and payment conditions are accepted upon request of services. All bills will be paid immediately upon receiving services. Unless arrangements with Acer Forest and Tree LLC have been made prior to receiving services, all unpaid bills will be charged at a rate of 1.5% per month for every 30 days late.

Zumbro Valley Forestry LLC

4120 Cty. Rd. 21 N.E.
Elgin, MN 55932

Invoice

DATE	INVOICE #
12/12/2019	12037

BILL TO
Wabasha SWCD 611 Broadway Ave. Suite 10 Wabasha, MN 55981

TERMS	PROJECT
Net 30	

DESCRIPTION	QTY	RATE	AMOUNT
Stewardship Plan Writing - base price \$300 per plan - 3 plans	3	300.00	900.00
Price per Stewardship acre - Slater	130	7.00	910.00
Price per Stewardship acre - Peterson/McKenzie	161	7.00	1,127.00
Price per Stewardship acre - Henderson	77	7.00	539.00
Thank You For Your Business - Brad Gatzlaff 507-838-6189		TOTAL	\$3,476.00

Our terms: Net tenth of the month following date of billing. A monthly finance charge will be assessed at a rate of 1.5% which is equivalent to an annual percentage rate of 18%.

E-mail
trees@northfieldwifi.com

FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

PAYEE AND COST INFORMATION

Name: Larry Mischke

Address: 62156 258th Ave

City, State, Zip: Theilman, MN 55945

Contract No.: 17-Capacity-6 Total Amount Authorized: \$600.00
(from contract)

Practice	Quantity	Unit	Unit Rate	Total
340 - cover crops (winter wheat & winter rye)	20	acres	\$30.00	\$600.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

PAYMENT REQUEST: \$600.00

I certify that this is an accurate and true summation of the above project.

Larry Mischke
Payee Signature

12-10-19
Date

PAYMENT AND CERTIFICATION INFORMATION

A. Type of request (partial or final): Final (3rd yr)
B. Payment amount requested: \$600.00
C. Total Amount Authorized: \$1,800.00
D. Total previous partial payments: \$1,200.00
E. Amount available (C - D) \$600.00

Amount Approved for This Voucher:
(cannot exceed Total Amount Authorized)

\$600.00

Technical Certification

I certify that an inspection has been performed and as-built received and that the items identified under the Practice Information section of this form have been completed and are in accordance with the requested practice standards and specifications.

J. Wahl
Technical Representative

12-16-19
Date

Administrative Certification

I certify that I have reviewed this voucher and all supporting information and that to the best of my knowledge and belief, the quantities and rates are accurate and are in accordance with terms of the contract identified.

Jim Peters
Administrative Sign-off

12-16-19
Date

Cover Crops, No-Till & Grazing



LAND
STEWARDSHIP
PROJECT

Evaluating the Economics and First Steps to Improving Soil Health with **Minnesota Farmers**

Date & Time: Friday, Feb. 15th 10 am—3 pm

Farmer-Presenters: Grant & Dawn Breitzkreutz, Tom Cotter, & Myron Sylling

Location: St. Columban Church in Preston (408 Preston St. NW)

Directions: From US 52, turn South onto St. Paul St. NW, after .1 miles turn right to stay on St. Paul St., in .2 miles turn left onto Preston St. NW. The church will be on your left.

- \$20 fee includes lunch—\$10 scholarship rate for students and additional family members
- Registration begins at 9:30 am

Between the testimonies of farmers like Gabe Brown, the media buzz and new research around the benefits of soil health and farm profitability, area farmers are looking to take steps to build soil through different practices like no-till, cover cropping, and rotational grazing. Yet, new practices bring their share of challenges, successes, and even failures. To address this learning curve, the Land Stewardship Project has invited Minnesota farmers, Grant & Dawn Breitzkreutz, Tom Cotter, and Myron Sylling to share their stories on building soil and profitability on their farms.

Workshop Highlights:

- * **Farmer-to-Farmer Learning**
- * **No-Till Cost Savings**

- * **Getting Started with Cover Crops**
- * **Grazing Considerations**
- * **Soil Health Benefits**



In their 20 years of farming in Redwood County, Minnesota, **Grant & Dawn Breitzkreutz** have put forth a massive effort to regenerate their soils by practicing no-till row cropping and intensive rotational grazing as well as diversified cover cropping. The Breitzkreutz family has earned widespread recognition for their on-farm learning and innovation, including:

- ◇ 2010 *Minnesota Outstanding Conservationist Award* from the Minnesota Association of Soil & Water Conservation Districts
- ◇ 2016 *Environmental Stewardship Award* from the National Cattlemen's Beef Association.

Grant & Dawn believe that soil health and regenerative agriculture should not be considered an expense- everything they do on their land has an economic return plus a soil health benefit.

"The best thing that Grant and Dawn bring to the soil health conversation is their experience with practical implementation of good soil building methods. As a farmer who has read about and studied the principles of soil health, my biggest questions revolve around how to implement those principles in a realistic way on my own farm. That's where Grant and Dawn come in. They've been experimenting with soil health methods for years, and they talk about those experiences in a way that is honest, direct, and relevant to farmers who want to get started down the road to soil health on the right foot."

- Mike Seifert, No-Till Crop Farmer, Jordan, MN

Please RSVP by Feb. 13th, by calling LSP's Alex Romano at 507-523-3366 or email aromano@landstewardshipproject.org

Southeast Minnesota Farmers:

Tom Cotter's family has been farming in Mower County, Minnesota, for 140 years, and they have worked with cover crops for the past 19 years. In 2016, Tom and his late father, Michael, were given the Outstanding Conservationists Award by the Mower County Soil and Water Conservation District. In 2017, Tom was honored as a National Wildlife Federation Cover Crop Champion.

The Cotter Farm is diverse with fields of no-till & strip-till conventional corn and soybeans, sweet corn, and peas as well as some land being transitioned to organic. They raise beef cattle, grow diverse cover crop mixes, graze cover crops and incorporate practices like interseeded corn, and growing a warm season cover crop. Tom's farming practices have led to increased yields and income from the same amount of land while also improving the quality of his soils, livestock & crops.



The traditional way of farming is like playing checkers and when you add cover crops, reduced tillage, & livestock now you are playing chess. To learn the game, you need to talk to people who are playing it with you.” - Tom Cotter, Austin

**Information for
conventional and
organic farms**



Myron Sylling has been farming with his father and brother in Houston County, Minnesota. Myron is a long-time cash grain farmer who has been no-till for over 20 years and using cover crops intensively for the past six years. When he began transitioning to no-till, Myron originally saw no yield difference compared to his neighbors' conventional tillage programs, but now is seeing up to a 20-bushel yield advantage as a result of his no-till and cover cropping system.

“As you think about the soil health benefits no-till & cover crops provide, you can start to put a value to your cover crop investment on your own farm.” – Myron Sylling, Spring Grove

Please RSVP by Feb. 13th, by calling LSP's Alex Romano at 507-523-3366 or email aromano@landstewardshipproject.org



**LAND
STEWARDSHIP
PROJECT**

180 East Main Street
Lewiston, MN 55952

*Preston Soil Health Workshop
Friday, Feb. 15
10 am—3 pm*

Nonprofit Org
US Postage
PAID
Lewiston, MN 55952
Permit No. 19

**COUNTY OF OLMSTED – Wabasha County Soil and Water Conservation District
– MN Agricultural Water Quality Certification Program
BUILDING LEASE AGREEMENT**

This Agreement is made by and between the County of Olmsted, hereinafter referred to as “Lessor” and the Wabasha County Soil and Water Conservation District, hereinafter referred to as “Lessee”.

WHEREAS, Lessor is owner of the building located at 2122 Campus Drive, SE, Rochester, Minnesota, 55904 and,

WHEREAS, the Lessee has a need for the use of a portion of the building located at 2122 Campus Drive, SE, Rochester, Minnesota, 55904.

NOW THEREFORE, the Lessor, for and in consideration of the rents and covenants hereinafter contained, does hereby demise, lease and let to the Lessee the following described premises situated in the County of Olmsted, State of Minnesota, to-wit: 189.49 SF of office space for the MN Department of Agriculture, of the building located at 2122 Campus Drive, SE, Rochester, Minnesota, 55904, on the following terms and conditions.

I. TERM:

The term of this agreement shall be for 12 months, from the 1st day of January through the 31st day of December 2020.

II. RENT:

As rent for the leased premises and inconsideration for all covenants, representations and conditions of the lease agreement. LESSEE agrees to pay LESSOR the sum of **\$4,964.64** for the term of the Lease Agreement. Such amount shall be paid in monthly installments of **\$ 413.72** in accordance with the rent schedule set forth below:

<u>LEASE PERIOD</u>	<u>SQUARE FEET</u>	<u>RATE PER SQ. FT.</u>	<u>MONTHLY PAYMENT</u>	<u>RENT FOR LEASE PERIOD</u>
1/1/20- 12/31/20	189.49	\$26.20	\$413.72	\$4,964.64

Said monthly payments are to be due on or before the first day of each month during said term.

III. HOLDING OVER:

In the event Lessee remains in possession of said premises after the expiration of this Agreement and without the execution of a new lease, it shall be deemed occupying said premises as a tenant from month-to-month, subject to all the conditions, provisions and obligations of this Agreement insofar as the same can be applicable to a month-to-month tenancy. Such holdover shall be deemed to have been approved by Lessor if no written notice has otherwise been transmitted to Lessee and the monthly rent agreed to between the parties shall be paid at the beginning of each month as provided for herein.

IV. DUTIES OF LESSOR:

The Lessor shall, except as otherwise specified herein and except for damages resulting from any acts of negligence of Lessee, its agents or employees provide:

- a. Existing heat, electricity, sewer and water service available to the leased premises;
- b. Snow plowing of main streets and associated parking/access areas to the leased premises;
- c. Bulk trash removal;
- d. Regular inspections of fire detection systems and fire extinguishers in conformance with State and local code requirements.

V. LESSOR'S ACCESS:

The Lessor, acting through its designated agents, employees or officials shall have the right, upon prior notification to Lessee, to enter the leased premises at all reasonable times for the purpose of inspecting, maintaining, repairing, altering or improving the leased premise of said building.

VI. DUTIES OF LESSEE:

- a. The Lessee agrees to take reasonable precautions to prevent waste of heat, water, electricity, or anything else furnished by Lessor for Lessee's comfortable use and occupancy of the leased premises;
- b. Lessee, its agents, employees, invitees, or visitors, shall comply fully with all rules and regulations governing conduct and vehicular traffic as now posed or subsequently amended;
- c. The Lessee further agrees to maintain the premises in a neat, clean and respectable condition. Also, all ashes, garbage, and refuse of any kind shall be moved to holding area after being placed in proper containers at said Lessee's expense.
- d. Except as otherwise provided for herein, the Lessee shall furnish all supplies and services required for its use of the premises, and shall surrender the premises to the Lessor at the termination of its tenancy free and clear of any liens, claims or encumbrances and in such condition as the same are in at the commencement of such tenancy, reasonable wear and damage by the elements excepted. Alterations of fixtures attached to the leased premises shall remain a part thereof and shall not be removed unless Lessor elects to permit removal.

VII. ASSIGNMENT AND SUBLETTING:

Lessee shall not assign nor in any manner transfer this lease or any interest therein, nor sublet said leased premises or any parts thereof, nor permit occupancy by anyone with, through, or under it, without the prior written consent of Lessor.

VIII. INSURANCE:

It shall be the obligation and responsibility of Lessee to insure, as it deems prudent, its own personal property, equipment and fixtures whatever the manner of attachment to the leased premises, against damage on an "all risk" basis from fire, explosion, tornado, civil disorder, vandalism, including any damage resulting from bursting or failure of water, gas sewer or steam pipes, or by any cause or causes beyond the reasonable control of Lessor.

It shall be the responsibility of Lessee to assure that the premises are covered by a comprehensive general liability insurance policy in an amount not less than one million dollars (\$1,000,000) to cover bodily injury, property damage and personal injury (and shall include coverage for fire legal liability). Payment of the premiums therefore shall be made by Lessee. Lessor shall be named as additional insured on said policies. Lessee shall provide Lessor with certificates of such insurance, including the additional insured provision, prior to taking occupancy of the premises.

IX. INDEMNIFICATION:

Except in the case of the negligence of the Lessor, its agents or its employees, the Lessee shall save, hold harmless, indemnify and defend the Lessor, its agents and its employees against any liability for damages to any person or property in or about the premises.

X. TERMINATION:

This lease may be terminated by either Lessor or Lessee, with or without cause, upon sixty (60) days' written notice directed to the other party's designated representative.

IN WITNESS THEREOF, the parties hereto have executed this Agreement the day and year written below.

Wabasha County Soil and Water Conservation District

DATE: _____

BY: _____
Terry Helbig, Chairperson

COUNTY OF OLMSTED

DATE: _____

BY: _____
Mat Miller, Director
Facilities and Building Operations