

Please call office at 651-560-2053 or email [susan.cerwinske.wabashaswcd@gmail.com](mailto:susan.cerwinske.wabashaswcd@gmail.com) if you have any questions on attending physically or by phone.

We have call-in capabilities for up to 10 people. ~~Phone# 651-560-1088~~ Access code # 0147478#. If you plan on attending in person and are not fully vaccinated, wearing a mask and socially distancing will be required.

**Wabasha Soil and Water Conservation District  
District Regular Board Meeting  
January 27, 2022  
8:15 a.m.  
County Conference Room  
625 Jefferson Ave.**

**I. CALL MEETING TO ORDER –**

**II. PLEDGE ALLEGIANCE**

**III. AGENDA**

**IV. PUBLIC COMMENTS**

Comments limited to 5 minutes per speaker

**V. CONSENT AGENDA -Board Action**

- A. Fillmore SWCD MAWQCP additional \$2,500.00 funds with contract date of 01/01/2022 to 12/31/2022
- B. Freeborn SWCD MAWQCP additional \$2,500.00 funds with contract date of 01/01/2022 to 12/31/2022
- C. Olmsted SWCD MAWQCP additional \$2,500.00 funds with contract date of 01/01/2022 to 12/31/2022
- D. Rice SWCD MAWQCP additional \$2,500.00 funds with contract date of 01/01/2022 to 12/31/2022
- E. Root River SWCD MAWQCP additional \$2,500.00 funds with contract date of 01/01/2022 to 12/31/2022
- F. Joint Powers Agreement between the State of Minnesota acting through its Commissioner of the Minnesota Pollution Control Agency and Wabasha Soil and Water Conservation District for the Mississippi River – Winona & La Crescent (WInLaC) Prioritization & Public Outreach Project
- G. Attachment A – Work Plan for the Mississippi River – Winona & La Crescent (WInLaC) Prioritization & Public Outreach Project
- H. Approve John Dose voucher payment for Contract# 19-Capacity-3 in the amount of \$660.00 for 340 Cover Crops (final payment)  
(Funding source FY19 Capacity)
- I. Approve Ted Mehrkens voucher payment for Contract# 19-DWP-CC-7 in the amount of \$900.00 340 Cover Crops (1<sup>st</sup> payment)  
(Funding source FY19 Drinking Water Protection SE MN)
- J. Approve Lars Polson voucher payment for Contract# LMFR-17RCPP-5WAB in the amount of \$109,973.16 for Feedlot Fix  
(Funding source Lower Mississippi River Feedlot Mgmt in MN – 2017)

**VI. SECRETARY'S REPORT**

- A. December 16, 2021 Meeting Minutes-**Board Action**

**VII. TREASURER'S REPORT:**

- A. District Financial Statements-**Board Action**

**VIII. PAYMENT OF MONTHLY BILLS**

- A. Monthly Bills in the amount of \$277,645.65 -**Board Action**

**IX. DISTRICT REPORTS**

- A. Chair Report – Lynn Zabel
- B. County Commissioner – Bob Walkes
- C. District Manager Report – Terri Peters
- D. NRCS Report – John Benjamin (in packet)
- E. District Technician Report- Matt Kempinger (in packet)
- F. Natural Resources Conservation Technician Report – Henry Stelten (In packet)
- G. Bookkeeper/Administrative Assistant -Sue Cerwinske (in packet)

**X. OLD BUSINESS**

- A. Conservation Project – Lynn
- B. Wabasha SWCD Governance Letter
- C. Wabasha SWCD Internal Control Letter 2020 to Board
- D. Wabasha SWCD Final Audited Financial Statements for 2020
- E. Smith & Schafer Letter of Representation – **Board Action/Signature**

**XI. NEW BUSINESS**

- A. Election of SWCD Board Officers for 2022 – **Board Action**
  - i. Chairman –
  - ii. Vice Chairman –
  - iii. Secretary –
  - iv. Treasurer –
- B. 2022 Committee Appointments-**Board Action**
  - i. Personnel committee – Lynn and Larry
  - ii. Finance Committee – Chet and Sharleen
  - iii. Whitewater JPB - Lynn
  - iv. Zumbro 1W1P - Larry
  - v. WinLaC 1W1P - Lynn
  - vi. SE SWCD Technical Support JPB - Larry
  - vii. County Board Meeting Representative – This is a member of our board who will go to county meetings. – Larry/alternate Sharleen
  - viii. Hiawatha Valley RC&D - Lynn
- C. ELink Grant Reporting Signature Authority Resolution 01272022-1-**Board Action**

- D. Designation of Official Newspaper Resolution 01272022-2 (Plainview News) - **Board Action**
- E. Designation of Official Bank Depositories Resolution 01272022-3-**Board Action**
- F. Designation of Signatories for Bank Accounts Resolution 01272022-4 – **Board Action**
- G. Per Diem rates \$125.00 and Mileage .585 for 2022 Resolution 01272022-5- **Board Action**
- H. Contract extension authority policy 1/27/2022 – **Board Action**
- I. Operational Rules and Guidelines for 2022 – **Board Action**
- J. Bank Signatories — **Board Action**  
**Peoples State Bank – Entity Authorization - All Sign**
- K. Environmental Troubleshooters Inc. Pay Voucher #7 in the amount of \$50,600.02 for work done up through 1/17/2022 on Scope Expansion Project – **Board Action/Signature**
- L. Approve Wabasha County Contract for Services with Root River SWCD in Support of Surface Water Assessment Grant Program (WinLaC) – **Board Action/Signature**
- M. Approve Bernard Sheehan Contract# 19-Capacity-11 in the amount of \$1,000.00 for 351 Well Decommissioning – **Board Action**  
(Funding source FY19 Capacity)
- N. Approve cancelation of Rachel Walkes Contract# 21-Capacity-5 in the amount of \$2,700.00 for 340 cover crops. Not able to meet guidelines for planting deadlines. – **Board Action**  
(Funding source FY21 Capacity)
- O. Approve cancelation of the remainder of Anthony Burke’s Contract# 18-Capacity-3 for 340 cover crops for the 3rd year in the amount of \$900.00. Not able to meet guidelines for planting deadlines – **Board Action**  
(Funding source FY18 Capacity)
- P. Approve Joseph Young Contract# 21-SWD-1 in the amount of \$1,665.50 for Reverse Osmosis Water Treatment System – **Board Action**  
(Funding source FY21 Safe Drinking Water for Private Well Users)
- Q. Approve Lars Polson Contract# 19-319FL-4 in the amount of \$49,753.89 for Small Feedlot Fix – **Board Action**  
(Funding source 319 Small Feedlot Fix)
- R. Upcoming Events
  - i. MASWCD Legislative “Day on the Hill”

## **XII. Board Reports**

- A. Whitewater JPB – Lynn
- B. Zumbro 1W1P – Larry
- C. WinLaC 1W1P - Lynn
- D. SE SWCD Technical Support JPB - Larry
- E. County Board Meeting – Larry (alternate Sharleen)
- F. Hiawatha Valley RC&D - Lynn

## **XIII. Adjourn – Board Action**

**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**

**General Information**

Governmental unit Fillmore SWCD	Contact name Laura Christensen	Requested amount of funding <input checked="" type="checkbox"/> \$2,500
Address 900 Washington St. NW	City/State Preston, MN	Zip code 55965

**Contract Information**

I (we), the undersigned, do hereby agree to participate in the Minnesota Agricultural Water Quality Certification Program by providing technical assistance and/or local promotional outreach. The Governmental Unit will administer the project under the guidance of the Area Certification Specialist and in accordance with the duties described and specified as follows:

- Assist Area Certification Specialist (ACS) by obtaining applications and gathering necessary farm data needed by landowners to complete certification.
- Provide technical assistance to help landowners achieve certification, if no other cost share is available for Governmental Unit staff time.
- Attend program and assessment tool training provided by the ASC or other MAWQCP approved trainer, for staff to better deliver the MAWQCP in this region.
- Attend site visits with ACS to landowners interested in MAWQCP certification, as needed.
- Coordination and associated costs of MAWQCP promotion through activities pre-approved by the Wabasha SWCD and ACS. These activities can include general producer contacts, newsletters, local advertising related only to the MAWQCP, and events to promote MAWQCP.
- Other activities pre-approved by the Wabasha County SWCD and ACS that directly increase landowner participation in the MAWQCP.

**Effective date period**

Funds may be requested after the Report of Work Completion has been submitted and approved by the ACS, Mark Root. Submit Invoices to Wabasha SWCD to be reimbursed after the ACS has approved the Report of Work Completion.

611 Broadway Ave., Suite 10  
Wabasha, MN 55981

Or

Email: [terri.peters@mn.nacdnet.net](mailto:terri.peters@mn.nacdnet.net) and/or [susan.cerwinske.wabashaswcd@gmail.com](mailto:susan.cerwinske.wabashaswcd@gmail.com)

Contract Date 01-01-2022 to 12-31-2022. The Governmental Unit may neither assign nor transfer any rights or obligations under this agreement. This agreement may be terminated by either party with or without cause, upon (30) thirty days' written notice directed to the other party. This is a Reimbursable Fund and funds will not be distributed until expended.

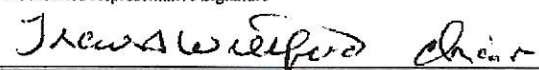


**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**

**Reporting**

I (we), the undersigned, do hereby agree to submit, upon expenditure to Wabasha SWCD a Completion Report Form, signed by the ACS and in the format provided by the board to obtain funds. The funds will be reimbursed when the Invoice is submitted. The undersigned Governmental Unit agrees to maintain all supporting documents related to the Completion Report Form and to furnish all required documentation should an audit occur.


**Applicant Signatures**

Board or Authorized Representative Signature 	Board meeting date 12-16-21	Total Amount Requested <input checked="" type="checkbox"/> \$2,500
---	--------------------------------	---

**Southeast Area Certification Specialist**

Name 	Date 12-21-21
---	------------------

**Wabasha SWCD Authorization**

Board or Authorized Representative Signature 	Board Meeting Date Board approved 5'g 12-16-21	Total Amount Authorized \$ 2,500.00
---	--	--

(Starting with \$2,500.00 for funding with additional funds that can be added.)

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**

**General Information**

Governmental unit Freeborn SWCD	Contact name Brenda Lageson	Requested amount of funding <input checked="" type="checkbox"/> \$2,500
Address 1400 West Main Street	City/State Albert Lea, MN	Zip code 56007

**Contract Information**

I (we), the undersigned, do hereby agree to participate in the Minnesota Agricultural Water Quality Certification Program by providing technical assistance and/or local promotional outreach. The Governmental Unit will administer the project under the guidance of the Area Certification Specialist and in accordance with the duties described and specified as follows:

- Assist Area Certification Specialist (ACS) by obtaining applications and gathering necessary farm data needed by landowners to complete certification.
- Provide technical assistance to help landowners achieve certification, if no other cost share is available for Governmental Unit staff time.
- Attend program and assessment tool training provided by the ASC or other MAWQCP approved trainer, for staff to better deliver the MAWQCP in this region.
- Attend site visits with ACS to landowners interested in MAWQCP certification, as needed.
- Coordination and associated costs of MAWQCP promotion through activities pre-approved by the Wabasha SWCD and ACS. These activities can include general producer contacts, newsletters, local advertising related only to the MAWQCP, and events to promote MAWQCP.
- Other activities pre-approved by the Wabasha County SWCD and ACS that directly increase landowner participation in the MAWQCP.

**Effective date period**

Funds may be requested after the Report of Work Completion has been submitted and approved by the ACS, Mark Root. Submit Invoices to Wabasha SWCD to be reimbursed after the ACS has approved the Report of Work Completion.

611 Broadway Ave., Suite 10  
Wabasha, MN 55981  
Or

Email: [terri.peters@mn.nacdnet.net](mailto:terri.peters@mn.nacdnet.net) and/or [susan.cerwinske.wabashaswcd@gmail.com](mailto:susan.cerwinske.wabashaswcd@gmail.com)

Contract Date 01-01-2022 to 12-31-2022. The Governmental Unit may neither assign nor transfer any rights or obligations under this agreement. This agreement may be terminated by either party with or without cause, upon (30) thirty days' written notice directed to the other party. This is a Reimbursable Fund and funds will not be distributed until expended.

**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**

**Reporting**

I (we), the undersigned, do hereby agree to submit, upon expenditure to Wabasha SWCD a Completion Report Form, signed by the ACS and in the format provided by the board to obtain funds. The funds will be reimbursed when the invoice is submitted. The undersigned Governmental Unit agrees to maintain all supporting documents related to the Completion Report Form and to furnish all required documentation should an audit occur.

**Applicant Signatures**

Board or Authorized Representative Signature <i>Brenda Lageson, District Manager</i>	Board meeting date 12/09/21	Total Amount Requested <input checked="" type="checkbox"/> \$2,500
---	--------------------------------	---

**Southeast Area Certification Specialist**

Name <i>Mr. J. Root</i>	Date 12-15-21
----------------------------	------------------

**Wabasha SWCD Authorization**

Board or Authorized Representative Signature <i>Jim J. Baker</i>	Board Meeting Date <i>B. &amp; B. Board Sig 12-26-21</i>	Total Amount Authorized \$ 2,500.00
---	---	--

(Starting with \$2,500.00 for funding with additional funds that can be added.)

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_



**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**

**General Information**

Governmental unit Olmsted SWCD	Contact name Skip Langer	Requested amount of funding <input checked="" type="checkbox"/> \$2,500
Address 2122 Campus Drive SE, Suite 200.	City/State Rochester, MN	Zip code 55904

**Contract Information**

I (we), the undersigned, do hereby agree to participate in the Minnesota Agricultural Water Quality Certification Program by providing technical assistance and/or local promotional outreach. The Governmental Unit will administer the project under the guidance of the Area Certification Specialist and in accordance with the duties described and specified as follows:

- Assist Area Certification Specialist (ACS) by obtaining applications and gathering necessary farm data needed by landowners to complete certification.
- Provide technical assistance to help landowners achieve certification, if no other cost share is available for Governmental Unit staff time.
- Attend program and assessment tool training provided by the ASC or other MAWQCP approved trainer, for staff to better deliver the MAWQCP in this region.
- Attend site visits with ACS to landowners interested in MAWQCP certification, as needed.
- Coordination and associated costs of MAWQCP promotion through activities pre-approved by the Wabasha SWCD and ACS. These activities can include general producer contacts, newsletters, local advertising related only to the MAWQCP, and events to promote MAWQCP.
- Other activities pre-approved by the Wabasha County SWCD and ACS that directly increase landowner participation in the MAWQCP.

**Effective date period**

Funds may be requested after the Report of Work Completion has been submitted and approved by the ACS, Mark Root. Submit Invoices to Wabasha SWCD to be reimbursed after the ACS has approved the Report of Work Completion.

611 Broadway Ave., Suite 10

Wabasha, MN 55981

Or

Email: [terri.peters@mn.nacdnet.net](mailto:terri.peters@mn.nacdnet.net) and/or [susan.cerwinske.wabashaswcd@gmail.com](mailto:susan.cerwinske.wabashaswcd@gmail.com)


Contract Date 01-01-2022 to 12-31-2022. The Governmental Unit may neither assign nor transfer any rights or obligations under this agreement. This agreement may be terminated by either party with or without cause, upon (30) thirty days' written notice directed to the other party. This is a Reimbursable Fund and funds will not be distributed until expended.

**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**


**Reporting**

I (we), the undersigned, do hereby agree to submit, upon expenditure to Wabasha SWCD a Completion Report Form, signed by the ACS and in the format provided by the board to obtain funds. The funds will be reimbursed when the Invoice is submitted. The undersigned Governmental Unit agrees to maintain all supporting documents related to the Completion Report Form and to furnish all required documentation should an audit occur.

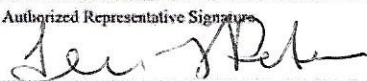
**Applicant Signatures**

Board or Authorized Representative Signature 	Board meeting date 12/16/21	Total Amount Requested <input checked="" type="checkbox"/> \$2,500
---	--------------------------------	---

**Southeast Area Certification Specialist**

Name 	Date 12-21-21
---	------------------

**Wabasha SWCD Authorization**

Board or Authorized Representative Signature 	Board Meeting Date Board Approved 12-16-2021	Total Amount Authorized \$ 2,500.00
---	--	--

(Starting with \$2,500.00 for funding with additional funds that can be added.)

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**

**General Information**

Governmental unit Rice SWCD	Contact name Steven Pahs	Requested amount of funding <input checked="" type="checkbox"/> \$2,500
Address 1810 30 <sup>th</sup> Street NW	City/State Faribault, MN	Zip code 55021

**Contract Information**

I (we), the undersigned, do hereby agree to participate in the Minnesota Agricultural Water Quality Certification Program by providing technical assistance and/or local promotional outreach. The Governmental Unit will administer the project under the guidance of the Area Certification Specialist and in accordance with the duties described and specified as follows:

- Assist Area Certification Specialist (ACS) by obtaining applications and gathering necessary farm data needed by landowners to complete certification.
- Provide technical assistance to help landowners achieve certification, if no other cost share is available for Governmental Unit staff time.
- Attend program and assessment tool training provided by the ASC or other MAWQCP approved trainer, for staff to better deliver the MAWQCP in this region.
- Attend site visits with ACS to landowners interested in MAWQCP certification, as needed.
- Coordination and associated costs of MAWQCP promotion through activities pre-approved by the Wabasha SWCD and ACS. These activities can include general producer contacts, newsletters, local advertising related only to the MAWQCP, and events to promote MAWQCP.
- Other activities pre-approved by the Wabasha County SWCD and ACS that directly increase landowner participation in the MAWQCP.

**Effective date period**

Funds may be requested after the Report of Work Completion has been submitted and approved by the the ACS, Mark Root. Submit Invoices to Wabasha SWCD to be reimbursed after the ACS has approved the Report of Work Completion.

611 Broadway Ave., Suite 10  
Wabasha, MN 55981

Or

Email: [terri.peters@mn.nacdnet.net](mailto:terri.peters@mn.nacdnet.net) and/or [susan.cerwinske.wabashaswcd@gmail.com](mailto:susan.cerwinske.wabashaswcd@gmail.com)

Contract Date 01-01-2022 to 12-31-2022. The Governmental Unit may neither assign nor transfer any rights or obligations under this agreement. This agreement may be terminated by either party with or without cause, upon (30) thirty days' written notice directed to the other party. This is a Reimbursable Fund and funds will not be distributed until expended.

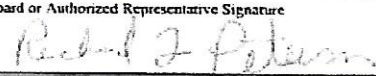


**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**

**Reporting**

I (we), the undersigned, do hereby agree to submit, upon expenditure to Wabasha SWCD a Completion Report Form, signed by the ACS and in the format provided by the board to obtain funds. The funds will be reimbursed when the Invoice is submitted. The undersigned Governmental Unit agrees to maintain all supporting documents related to the Completion Report Form and to furnish all required documentation should an audit occur.


**Applicant Signatures**

Board or Authorized Representative Signature 	Board meeting date 1-12-22	Total Amount Requested <input checked="" type="checkbox"/> \$2,500
---	-------------------------------	---

**Southeast Area Certification Specialist**

Name 	Date 1-12-22
---	-----------------

**Wabasha SWCD Authorization**

Board or Authorized Representative Signature 	Board Meeting Date Board approved by 12-1-2021	Total Amount Authorized \$ 2,500.00
---	--	--

(Starting with \$2,500.00 for funding with additional funds that can be added.)

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**

**General Information**

Governmental unit Root River Soil & Water Conservation District	Contact name Dave Walter	Requested amount of funding <input checked="" type="checkbox"/> \$2,500
Address 805 N. Hwy 44/76, Suite 1	City/State Caledonia, MN	Zip code 55921

**Contract Information**

I (we), the undersigned, do hereby agree to participate in the Minnesota Agricultural Water Quality Certification Program by providing technical assistance and/or local promotional outreach. The Governmental Unit will administer the project under the guidance of the Area Certification Specialist and in accordance with the duties described and specified as follows:

- Assist Area Certification Specialist (ACS) by obtaining applications and gathering necessary farm data needed by landowners to complete certification.
- Provide technical assistance to help landowners achieve certification, if no other cost share is available for Governmental Unit staff time.
- Attend program and assessment tool training provided by the ASC or other MAWQCP approved trainer, for staff to better deliver the MAWQCP in this region.
- Attend site visits with ACS to landowners interested in MAWQCP certification, as needed.
- Coordination and associated costs of MAWQCP promotion through activities pre-approved by the Wabasha SWCD and ACS. These activities can include general producer contacts, newsletters, local advertising related only to the MAWQCP, and events to promote MAWQCP.
- Other activities pre-approved by the Wabasha County SWCD and ACS that directly increase landowner participation in the MAWQCP.

**Effective date period**

Funds may be requested after the Report of Work Completion has been submitted and approved by the ACS, Mark Root. Submit Invoices to Wabasha SWCD to be reimbursed after the ACS has approved the Report of Work Completion.

611 Broadway Ave., Suite 10  
Wabasha, MN 55981

Or

Email: [terri.peters@mn.nacdnet.net](mailto:terri.peters@mn.nacdnet.net) and/or [susan.cerwinski@wabashaswcd@gmail.com](mailto:susan.cerwinski@wabashaswcd@gmail.com)

Contract Date 01-01-2022 to 12-31-2022. The Governmental Unit may neither assign nor transfer any rights or obligations under this agreement. This agreement may be terminated by either party with or without cause, upon (30) thirty days' written notice directed to the other party. This is a Reimbursable Fund and funds will not be distributed until expended.

**WABASHA COUNTY SWCD**  
**MINNESOTA AGRICULTURAL WATER QUALITY CERTIFICATION PROGRAM**  
**REQUEST FOR TECHNICAL ASSISTANCE AND PROMOTION FUNDS**

**Reporting**

I (we), the undersigned, do hereby agree to submit, upon expenditure to Wabasha SWCD a Completion Report Form, signed by the ACS and in the format provided by the board to obtain funds. The funds will be reimbursed when the Invoice is submitted. The undersigned Governmental Unit agrees to maintain all supporting documents related to the Completion Report Form and to furnish all required documentation should an audit occur.

**Applicant Signatures**

Board or Authorized Representative Signature <i>McH. W. Felder</i>	Board meeting date <i>1-13-2022</i>	Total Amount Requested <input checked="" type="checkbox"/> \$2,500
---	--	---

**Southeast Area Certification Specialist**

Name <i>Mike J. Post</i>	Date <i>1-13-22</i>
-----------------------------	------------------------

**Wabasha SWCD Authorization**

Board or Authorized Representative Signature <i>John - [unclear]</i>	Board Meeting Date <i>Approved by [unclear] 12-16-2021</i>	Total Amount Authorized \$ 2,500.00
---	---	--

(Starting with \$2,500.00 for funding with additional funds that can be added.)

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_

Amount Added: \$ \_\_\_\_\_

Approved by: \_\_\_\_\_



## Joint Powers Agreement State of Minnesota

SWIFT Contract No.: 205999

Tempo AI: 188886

Activity ID: PRO20220001

This Agreement is between the State of Minnesota, acting through its Commissioner of the **Minnesota Pollution Control Agency** ("MPCA" or "State"), 520 Lafayette Road North, Saint Paul, Minnesota 55155, and **Wabasha Soil and Water Conservation District** ("Governmental Unit"), 611 Broadway Avenue, Suite 10, Wabasha, Minnesota 55981.

### Recitals

1. Under Minn. Stat. § 471.59, subd. 10, the State is empowered to engage such assistance as deemed necessary.
2. The State is in need of **Mississippi River- Winona & La Crescent (WinLaC) Prioritization & Public Outreach Project** ("Project").
3. The Governmental Unit represents that it is duly qualified and agrees to provide the services described in this Agreement.

### Agreement

#### 1. Term of Agreement

- 1.1 **Effective Date:** **January 19, 2022**, or the date the State obtains all required signatures under Minn. Stat. § 16C.05, subd. 2, whichever is later. The Governmental Unit must not begin work under this Agreement until this Agreement is fully executed and the Governmental Unit has been notified by the State's Authorized Representative to begin the work.
- 1.2 **Expiration Date:** **June 30, 2023**, or until all obligations have been satisfactorily fulfilled, whichever occurs first.
- 1.3 **Survival of terms:** The following clauses survive the expiration or cancellation of this Agreement: Liability; State Audits; Government Data Practices and Intellectual Property; Publicity and Endorsement; Governing Law, Jurisdiction, and Venue.

#### 2. Agreement between the Parties

Governmental Unit shall perform the professional or technical services described in **Attachment A**, which is attached and incorporated into this Agreement.

#### 3. Consideration and Payment

- 3.1 **Consideration.** The State will pay for all services performed by Governmental Unit under this Agreement in accordance with costs as set forth in Attachment A.
- 3.2 **Total obligation.** The total obligation of the State under this Agreement will not exceed **\$26,000.00 (Twenty Six Thousand Dollars and Zero Cents)**.
- 3.3 **Payment**
  - (a) **Invoices.** The State will promptly pay Governmental Unit after the Governmental Unit presents an itemized invoice for the services actually performed and the State's Authorized Representative accepts the invoiced services. Invoices must be submitted timely and according to the following schedule: Monthly or at least quarterly

Invoices must include:

- Project Manager



- Agreement Amount
- Agreement Amount available to date
- Invoice Number
- Invoice Date
- MPCA Authorized Representative/Project Manager
- SWIFT Contract Number
- Invoicing Period (actual working period)
- Itemized list of all work performed

Invoices must be submitted electronically to: [mpca.ap@state.mn.us](mailto:mpca.ap@state.mn.us). If there is a problem with submitting an invoice electronically, please contact the Accounts Payable Unit at 651-757-2491.

**3.4 Reporting requirements.** The Governmental Unit shall submit to the State for review and approval semi-annual reports in a format prescribed by the State. Semi-Annual Reports shall be due to the State each February 1 and August 1 during the life of the Agreement. The January 1 -- June 30 reporting period will be addressed in the August 1 report; the July 1 -- December 31 reporting period will be addressed in the February 1 report. **Payments shall be withheld if reporting requirements have not been met.**

#### 4. Authorized Representatives

The State's Authorized Representative is **Emily Zanon**, 7381 Airport Drive SW, Rochester, MN 55902, [Emily.Zanon@state.mn.us](mailto:Emily.Zanon@state.mn.us), 507-206-2613, or their successor.

The Governmental Unit's Authorized Representative is **Terri Peters**, 611 Broadway Avenue, Suite 10, Wabasha, Minnesota 55981, [Terri.Peters@mn.nacdnet.net](mailto:Terri.Peters@mn.nacdnet.net), 651-560-2044, or their successor.

#### 5. Clean Water Funding

##### 5.1 Legacy Logo

Minn. Stat. § 114D.50 subd. 4 (f) states: "When practicable, a direct recipient of an appropriation from the clean Water fund shall prominently display on the recipient's Web site home page the legacy logo required under Laws 2009, chapter 172, article 5, section 10, as amended by Laws 2010, chapter 361, article 3, section 5, accompanied by the phrase "Click here for more information." When a person clicks on the legacy logo image, the Web site must direct the person to a Web page that includes both the contact information that a person may use to obtain additional information, as well as a link to the Legislative Coordinating Commission Web site required under section 3.303, subdivision 10.

Clean Water Land and Legacy Amendment Logo Usage Guidelines:

[http://www.legacy.leg.mn/sites/default/files/resources/Legacy\\_Logo\\_Guidelines.pdf](http://www.legacy.leg.mn/sites/default/files/resources/Legacy_Logo_Guidelines.pdf)

Download the Legacy Logo: <http://www.legacy.leg.mn/legacy-logo/legacy-logo-download>

##### 5.2 Reporting FTEs

Minn. Stat. §3.303, Subd. 10 (2)(vi) requires that information provided on the Legislative Coordinating Commission's Legacy Fund website must include specific information on all projects receiving funding: "(vi) the number of full-time equivalents funded under the project. For the purposes of this item, "full-time equivalent" means a position directly attributed to the receipt of money from one or more of the funds covered under this section, calculated as the total number of hours planned for the position divided by 2,088."

#### 6. Assignment, Amendments, Waiver, and Contract Complete.

**6.1 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 authorized parties or their successors.

6.2 **Amendments.** Any amendment to this Agreement must be in writing and will not be effective until it has been executed and approved by the authorized parties or their successors.

6.3 **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.

6.4 **Contract 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.

## 7. **Indemnification.**

7.1 In the performance of this Agreement, the Indemnifying Party 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 Indemnifying Party's:

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

The Indemnifying Party is defined to include the Governmental Unit, the Governmental Unit's reseller, any third party that has a business relationship with the Governmental Unit, or Governmental Unit's agents or employees, and to the fullest extent permitted by law. 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 Indemnifying Party may have for the State's failure to fulfill its obligation under this Agreement.

7.2 Nothing within this Agreement, whether express or implied, shall be deemed to create an obligation on the part of the State to indemnify, defend, hold harmless or release the Indemnifying Party. This shall extend to all agreements related to the subject matter of this Contract, and to all terms subsequently added, without regard to order of precedence.

## 8. **State Audits.**

Under Minn. Stat. § 16C.05, subd. 5, the Governmental Unit's books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by the State, the State Auditor, or Legislative Auditor, as appropriate, for a minimum of six years from the expiration or termination of this Agreement.

## 9. **Government Data Practices.**

The Governmental Unit and State must comply with the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, (or, if the State contracting party is part of the Judicial Branch, with the Rules of Public Access to Records of the Judicial Branch promulgated by the Minnesota Supreme Court as the same may be amended from time to time) 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 Contract. The civil remedies of Minn. Stat. § 13.08 apply to the release of the data governed by the Minnesota Government Practices Act, Minn. Stat. Ch. 13, 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 and consult with the State's Authorized Representative as to how the Governmental Unit should respond to the request. The Governmental Unit's response to the request shall comply with applicable law.

## 10. **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.



## 11. Termination

**11.1 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.

**11.2 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.

## 12. Vaccination/Testing Requirements

**12.1 Applicability.** This section applies to Contractor's employees or subcontractors who are performing contracted work in the following types of project settings: indoors with regular in-person contact with State agency employees or members of the public; and outdoors with substantial and/or regular in-person, non-socially distanced contact with State agency employees or members of the public ("Covered Individuals").

**12.2 Requirements.** In accordance with HR/LR Policy #1446, Covered Individuals must be fully vaccinated against COVID-19 as defined in the policy or submit to testing at least once a week.

**12.3 Compliance.** Contractor is responsible for the following:

- 12.3.1 Tracking and maintaining proof of vaccination status for vaccinated Covered Individuals;
- 12.3.2 Ensuring Covered Individuals who are not vaccinated are tested on a weekly basis;
- 12.3.3 Monitoring test results and ensuring that Covered Individuals with positive test results do not access the State workplace to perform contractual services until the Covered Individual has been medically cleared; and
- 12.3.4 Ensuring its Covered Individuals do not access the location where the contracted work is occurring if the Covered Individual is not in compliance with the requirements stated in item 2 Requirements, above.

**12.4 Reporting.** Upon request, Contractor shall provide the State with documentation demonstrating compliance with these requirements. Contractor shall maintain documentation for a minimum of thirty (30) days past the end date of the contract.

## 13. Change Orders

If the State's Project Manager or the Governmental Unit's Authorized Representative identifies a change needed in the workplan and/or budget, either party may initiate a Change Order using the Change Order Form provided by the MPCA. Change Orders may not alter the overall scope of the Project, increase or decrease the overall amount of the Contract, or cause an extension of the term of the Contract. Major changes require an Amendment rather than a Change Order.

The Change Order Form must be approved and signed by the State's Project Manager and the Governmental Unit's Authorized Representative in advance of doing the work. Documented changes will then become an integral and enforceable part of the contract. The MPCA has the sole discretion on the determination of whether a requested change is a Change Order or an Amendment. The state reserves the right to refuse any Change Order requests.

Contract Specialist	Cari Larose	 2C834AE64FDF438...	January 12, 2022
District Manager	Terri Peters	 821C273FB7D44A5...	January 12, 2022
Assistant Division Director	Lewis, Melissa	 5F0F911B6E6D4E8...	January 13, 2022
AMS	Freedland, Sara E	 9879A511B468482...	January 19, 2022

74831



520 Lafayette Road North  
St. Paul, MN 55155-4194

SWIFT Contract number: 205999

Agency Interest ID: 188886

Activity ID: PRO20220001

**Project title:** Mississippi River – Winona & La Crescent (WinLaC) Prioritization & Public Outreach Project

## 1. Project summary:

**Organization:** Wabasha County Soil and Water Conservation District (SWCD)

**Contractor contact name:** Terri Peters

**Title:** District manager

**Address:** 611 Broadway Ave., Suite 10  
Wabasha, MN 55981

**Phone:** 651-560-2044

**Email:** [Terri.Peters@mn.nacdn.net](mailto:Terri.Peters@mn.nacdn.net)

### Minnesota Pollution Control Agency (MPCA) project

**manager:** Emily Zanon

**Title:** Watershed project manager

**Address:** 7381 Airport Dr. SW  
Rochester, MN 55902

**Phone:** 507-206-2613

**Email:** [Emily.Zanon@state.mn.us](mailto:Emily.Zanon@state.mn.us)

### Project information

**County:** Winona, Wabasha, Houston

**Start date:** January 19, 2022

**End date:** June 30, 2023

**Total cost:** \$26,000.00

**Full time equivalents:** 0.01

### Major watershed(s):

- |  |  |  |  |   |
|--|--|--|--|---|
| <input type="checkbox"/> Statewide           | <input type="checkbox"/> Kettle River          | <input type="checkbox"/> Miss Rvr – GrandRpds            | <input type="checkbox"/> Lower Rainy Rvr | <input type="checkbox"/> So Fork Crow River   |
| <input type="checkbox"/> Big Fork River      | <input type="checkbox"/> Lac Qui Parle River   | <input type="checkbox"/> Miss Rvr –Headwaters            | <input type="checkbox"/> Rainy Lake      | <input type="checkbox"/> Lower St. Croix Rvr  |
| <input type="checkbox"/> Upper Big Sioux Rvr | <input type="checkbox"/> Lake of the Woods     | <input checked="" type="checkbox"/> Miss Rvr –LaCrescent | <input type="checkbox"/> Rapid River     | <input type="checkbox"/> Upper St. Croix Rvr  |
| <input type="checkbox"/> Lower Big Sioux Rvr | <input type="checkbox"/> Lake Superior – North | <input type="checkbox"/> Miss Rvr – Reno                 | <input type="checkbox"/> Red Lake River  | <input type="checkbox"/> St. Louis River      |
| <input type="checkbox"/> Blue Earth River    | <input type="checkbox"/> Lake Superior – South | <input type="checkbox"/> Miss Rvr – Sartell              | <input type="checkbox"/> Upper Red Rvr   | <input type="checkbox"/> Red Rvr of the North |

- |  |   |   |  |   |
|--|---|---|--|---|
| <input type="checkbox"/> Bois de Sioux River                     | <input type="checkbox"/> Le Sueur River                   | <input type="checkbox"/> Miss Rvr – St. Cloud         | <input type="checkbox"/> Redeye River                        | <input type="checkbox"/> Tamarac River            |
| <input type="checkbox"/> Buffalo River                           | <input type="checkbox"/> Leech Lake River                 | <input type="checkbox"/> Miss Rvr – Twin Cities       | <input type="checkbox"/> Redwood River                       | <input type="checkbox"/> Thief River              |
| <input type="checkbox"/> Cannon River                            | <input type="checkbox"/> Little Fork River                | <input checked="" type="checkbox"/> Miss Rvr – Winona | <input type="checkbox"/> Rock River                          | <input type="checkbox"/> Two Rivers               |
| <input type="checkbox"/> Cedar River                             | <input type="checkbox"/> Little Sioux River               | <input type="checkbox"/> Miss Rvr – Lake Pepin        | <input type="checkbox"/> Root River                          | <input type="checkbox"/> Upper/Lower Red Lk       |
| <input type="checkbox"/> Chippewa River                          | <input type="checkbox"/> Long Prairie River               | <input type="checkbox"/> Mustinka River               | <input type="checkbox"/> Roseau River                        | <input type="checkbox"/> Upper Iowa River         |
| <input type="checkbox"/> Clearwater River                        | <input type="checkbox"/> Red Rvr of the North Marsh River | <input type="checkbox"/> Nemadji River                | <input type="checkbox"/> Rum River                           | <input type="checkbox"/> Vermilion River          |
| <input type="checkbox"/> Cloquet River                           | <input type="checkbox"/> MN Rvr – Yellow Medicine River   | <input type="checkbox"/> No Fork Crow River           | <input type="checkbox"/> Red Rvr of the North Sandhill River | <input type="checkbox"/> Upper Wapsipinicon River |
| <input type="checkbox"/> Cottonwood River                        | <input type="checkbox"/> MN Rvr – Headwaters              | <input type="checkbox"/> Otter Tail River             | <input type="checkbox"/> Sauk River                          | <input type="checkbox"/> Watonwan River           |
| <input type="checkbox"/> Crow Wing River                         | <input type="checkbox"/> MN Rvr – Mankato                 | <input type="checkbox"/> Pine River                   | <input type="checkbox"/> Shell Rock River                    | <input type="checkbox"/> DesMoines Rvr Hdwtres    |
| <input type="checkbox"/> E Fork DesMoines Rvr                    | <input type="checkbox"/> Lower MN River                   | <input type="checkbox"/> Pomme de Terre Rvr           | <input type="checkbox"/> Snake River                         | <input type="checkbox"/> Lower DesMoines Rvr      |
| <input type="checkbox"/> Red Rvr of the North Grand Marais Creek | <input type="checkbox"/> Miss Rvr – Brainerd              | <input type="checkbox"/> Rainy Rvr – Hdwtres          |  | <input type="checkbox"/> Wild Rice River          |
|  |   |   |  | <input type="checkbox"/> Winnebago River          |
|  |   |   |  | <input type="checkbox"/> Zumbro River             |

**Organization type:**

- |   |   |
|---|---|
| <input type="checkbox"/> Federal government | <input checked="" type="checkbox"/> Local/Regional government |
| <input type="checkbox"/> For-profit         | <input type="checkbox"/> Private college/university           |
| <input type="checkbox"/> Individual         | <input type="checkbox"/> Public college/university            |
| <input type="checkbox"/> Non-profit         | <input type="checkbox"/> State government                     |
|   | <input type="checkbox"/> Tribal government                    |

**Project type:**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Analysis/Interpretation                  | <input type="checkbox"/> Modeling              | <input type="checkbox"/> Research                |
| <input type="checkbox"/> Assessment/Evaluation                    | <input checked="" type="checkbox"/> Monitoring | <input type="checkbox"/> Restoration/Enhancement |
| <input type="checkbox"/> Demo/Pilot project                       | <input type="checkbox"/> Planning              | <input type="checkbox"/> Technical assistance    |
| <input checked="" type="checkbox"/> Education/Outreach/Engagement |  |  |

**Brief project summary**

The WinLaC Prioritization and Public Participation Project will identify priority water quality issues and concerns for the second cycle of the watershed approach. Information obtained from this project will help develop the second cycle Watershed Restoration and Protection Strategy (WRAPS) Update report as well the WinLaC Comprehensive Watershed Management Plan.

**Goal of project**

The goals of the WinLaC Prioritization and Public Outreach Project are to identify chloride priority areas through chloride monitoring and engage watershed residents through outreach.

**2. Workplan detail****Task 1: Chloride monitoring**

- Monthly sampling events (January 2022 – April 2022) will monitor thirty-six sites throughout the WinLaC for in-field chloride concentrations using a YSI sonde.
- Of the thirty-six sites, four will be selected for water quality chemistry sampling during each monthly sampling event. Water chemistry samples will be sent to and analyzed for chloride by the MN Department of Health Laboratory.
- All sites will be sampled at least once during a snow melt event.
- Additional sampling will occur monthly (targeting snow melt events) at sites that have elevated in-field chloride concentrations (above 207 mg/L).
- Sampling data will be provided to the MPCA project manager no later than June 2022.

**Task 1 Timeline: January 2022 – June 2022**

**Task 2: Public Outreach****1. Waterside chats/Outreach events.**

- A series of up to 20 outreach events will be held throughout the WinLaC watershed to better understand residents' current water quality priorities and acceptable solutions. Dates, times, location, and platform to be agreed upon by all parties.
- A summary of each outreach event will be provided to the MPCA project manager no later than June 15, 2023.

**2. Citizen monitoring outreach.**

Five citizen stream monitoring sites in the WinLaC are available to be monitored but do not have a current volunteer. These sites include: Pine Creek @ Skunk Hollow Rd (S008-435), North Fork Whitewater River (S000-451), Middle Fork Whitewater River (S001-825), South Fork Whitewater River (S000-288) and Whitewater River (S001-767).

Effort will be taken to locate volunteer monitors for these five sites and enroll them in MPCA's citizen water monitoring program.

This effort will include, but is not limited to:

- Up to five mailings.
- Up to five newspaper advertisements.
- Up to five posters at the We Are Water event in Winona, MN in March 2022.

**Task 2 Timeline:** January 2022 – June 2023

**Task 3: Project Administration**

- Track hours and expenses for each task and invoice the MPCA for work.
- Regular check-ins (a minimum of quarterly) for monitoring status and public outreach development. Dates, times, and platform to be agreed upon by all parties.
- Semi-annual progress reports summarizing work accomplished by task to the MPCA Project Manager by February 1 and August 1, of each year of the contract.

**Task 3 Timeline:** January 2022 – June 2023

**3. Measurable outcomes**

Chloride monitoring will provide baseline chloride data for 36 sites and additional chloride concentrations for sites experiencing elevated chloride during the winter months. A tally of WinLaC watershed residents' water quality issues, concerns and recommended solutions will be collected during listening sessions. This information will promote the development of watershed prioritization for the WRAPS Update report and Comprehensive Watershed Management Plan (under development). Establishing citizen monitoring will allow for continued monitoring of secchi tube data, which will be used for future assessment of total suspended sediment.

**4. Project budget**

Total staff cost (see rates below)*	\$21,579.75
Mileage**	\$1,680.25
Facilitation costs (room rental, materials)	\$2,500.00
Advertising	\$140.00
Shipping	\$100.00
<b>Total obligation will not exceed:</b>	<b>\$26,000.00</b>

*\* Staff rates shall not exceed the following rates:*

*Monitoring staff* \$70.00/hr

*Outreach staff* \$162.00/hr

*\*\*Must follow the Commissioner's Plan*



## FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

### PAYEE AND COST INFORMATION

Name: **John Dose**

Address: **32973 Territorial Rd Trl**

City, State, Zip: **Lake City, MN 55041**

Contract No.: **19-Capacity-3**

Total Amount Authorized: **\$1,980.00**  
(from contract)

Practice	Quantity	Unit	Unit Rate	Total
340 Cover Crops	22	acres	\$30.00	\$660.00

PAYMENT REQUEST: **\$660.00**

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

  
Payee Signature

Nov 22, 2021  
Date

### PAYMENT AND CERTIFICATION INFORMATION

A. Type of request (partial or final):	Final
B. Payment amount requested:	\$660.00
C. Total Amount Authorized:	\$1,980.00
D. Total previous partial payments:	\$1,320.00
E. Amount available (C - D)	\$660.00

Amount Approved for This Voucher: **\$660.00**  
(cannot exceed Total Amount Authorized)

### 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.

  
Technical Assistance Provider

1-6-2022  
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.

  
Administrative Sign-off

1-20-2022  
Date

## FLAT RATE BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

### General Information

Organization: <b>Wabasha SWCD</b>	Contract Number: <b>19-Capacity-3</b>	Other state or non-state funds? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input type="checkbox"/> Board Meeting Date(s):
--------------------------------------	--	---	--	---

\* If a contract amended, attach amendment form(s) to this contract.

### Applicant

Land Occupier Name <b>John Dose</b>	Address <b>32937 Territorial Rd Trl</b>	City/State <b>Lake City/MN</b>	Zip code <b>55041</b>
--	--	-----------------------------------	--------------------------

\* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

### Conservation Practice Location

Township Name: <b>Lake</b>	Township No.: <b>111</b>	Range No.: <b>12</b>	Section No.: <b>6</b>	<b>1/4,1/4</b> <b>NE, NW</b>
-------------------------------	-----------------------------	-------------------------	--------------------------	---------------------------------

### Contract Information

I (we), the undersigned, do hereby request cost share assistance to help defray the cost of installing the following practice(s) listed on the second page of this contract. It is understood that:

1. The land occupier is responsible for full establishment, operation, and maintenance of all practices and upland treatment criteria applied under this program to ensure that the conservation objective of the practice is met and the effective life, a minimum of 3 years, is achieved. The specific operation and maintenance requirements for the conservation practice listed are described in the operation and maintenance plan prepared for this contract by the technical assistance provider.
2. Should the land occupier fail to maintain the practice during its effective life, the land occupier is liable to the State of Minnesota for the amount up to 150% of the amount of financial assistance received to install and establish the practice unless the failure was caused by reasons beyond the land occupier's control, or if conservation practices are applied at the land occupier's expense that provide equivalent protection of the soil and water resources.
3. If title to this land is transferred to another party before expiration of the aforementioned life, it shall be the responsibility of the land occupier who signed this contract to advise the new owner that this contract is in force and to notify other parties to the contract of the transfer.

4. Practice(s) must be planned and installed in accordance with technical standards and specifications of the:

340 cover crops for 3 years installed by 11/1/19, 11/1/20, 11/1/21
--

5. Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
6. This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by 11/1/19, 11/1/20, 11/1/21, this contract will be automatically terminated on that date.
7. Reimbursement requests must be supported by a completed voucher.

### Applicant Signatures

The land occupier's signature indicates agreement to:

1. Grant the organization's representative(s) access to the parcel where the conservation practice will be located.
2. Obtain all permits required in conjunction with the installation and establishment of the practice prior to starting construction of the practice.
3. Be responsible for the operation and maintenance of conservation practices applied under this program in accordance with an operation and maintenance plan prepared by the technical assistance provider.
4. Not accept any other state or federal funds for this practice.

Date	Land Occupier <i>John H. Dose</i>
Date	Landowner, if different from applicant <i>Sharon S. Springer</i>
	Address, if different from applicant information: <i>36274 Co Rd 5 Lake City, Mn. 55041</i>

### Conservation Practice

The primary practice for which cost-share is requested is **340 Cover Crops**

Eligible Component Standard & Name  <b>340 Cover Crops</b>	Engineered Practice: <input type="checkbox"/> YES <input type="checkbox"/> NO	Total Project Cost Estimate  <b>\$1,980.00</b>
	Ecological Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

### Technical Assessment and Cost Estimate

I have the appropriate technical expertise and have reviewed the site where the above-listed practice is to be installed and find it is needed and that the estimated quantities and costs are practical and reasonable.

Date <i>9-25-19</i>	Technical Assistance Provider <i>[Signature]</i>
------------------------	---

### Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed a rate of: **30/ac**

Amount	Program Name	Fiscal Year
\$660.00	Capacity 2019	2019
\$660.00	Capacity 2019	2020
\$660.00	Capacity 2019	2020

Board Meeting Date <b>9/26/2019</b>	Authorized Signature	Total Amount Authorized <b>\$1,980.00</b>
--	----------------------	--



## FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

### PAYEE AND COST INFORMATION

Name: **Theodore Mehrkens**  
Address: **61356 Co Rd 7**  
City, State, Zip: **Mazeppa, MN 55956**  
Contract No.: **19-DWP-CC-7**

Total Amount Authorized: **\$2,700.00**  
(from contract)

Practice	Quantity	Unit	Unit Rate	Total
340 cover crops	30	acres	\$30.00	\$900.00

PAYMENT REQUEST: **\$900.00**

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

  
Payee Signature

**10-12-21**  
Date

### PAYMENT AND CERTIFICATION INFORMATION

- A. Type of request (partial or final):  
B. Payment amount requested:  
C. Total Amount Authorized:  
D. Total previous partial payments:  
E. Amount available (C - D)


Partial  
\$900.00  
\$2,700.00  
\$2,700.00

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

**\$900.00**

### 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.

  
Technical Assistance Provider

**1-21-2022**  
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.

  
Administrative Sign-off

**1/25/2022**  
Date

# FLAT RATE BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

## General Information

Organization:  Wabasha SWCD	Contract Number:  19-DWP-CC-7	Other state or non-state funds?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input type="checkbox"/> Board Meeting Date(s):
-----------------------------------	-------------------------------------	---	--	---

\*If contract amended, attach amendment form(s) to this contract.

## Applicant

Land Occupier Name  Theodore Mehrkens	Address  61356 County Road 7	City/State  Mazeppa, MN	Zip code  55956
---	------------------------------------	-------------------------------	-----------------------

\* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

## Conservation Practice Location

Township Name:  Mazeppa	Township No:  109	Range No.:  14	Section No.  5	1/4,1/4  SE, SE
-------------------------------	-------------------------	----------------------	----------------------	-----------------------

## Contract Information

I (we), the undersigned, do hereby request cost share assistance to help defray the cost of installing the following practice(s) listed on the second page of this contract. It is understood that:

1. The land occupier is responsible for full establishment, operation, and maintenance of all practices and upland treatment criteria applied under this program to ensure that the conservation objective of the practice is met and the effective life, a minimum of 3 years, is achieved. The specific operation and maintenance requirements for the conservation practice listed are described in the operation and maintenance plan prepared for this contract by the technical assistance provider.
2. Should the land occupier fail to maintain the practice during its effective life, the land occupier is liable to the State of Minnesota for the amount up to 150% of the amount of financial assistance received to install and establish the practice unless the failure was caused by reasons beyond the land occupier's control, or if conservation practices are applied at the land occupier's expense that provide equivalent protection of the soil and water resources.
3. If title to this land is transferred to another party before expiration of the aforementioned life, it shall be the responsibility of the landowner who signed this contract to advise the new owner that this contract is in force and to notify other parties to the contract of the transfer.
4. Practice(s) must be planned and installed in accordance with technical standards and specifications of the:  

NRCS FOTG Practice 340 Cover Crop, Ag Tech Note 33 for 30 acres installed by 10/1/21, 10/1/22, 10/1/23
--
5. Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
6. This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by 10/1/20, this contract will be automatically terminated on that date.
7. Reimbursement requests must be supported by a completed voucher.

## Applicant Signatures

The land occupier's signature indicates agreement to:

1. Grant the organization's representative(s) access to the parcel where the conservation practice will be located.
2. Obtain all permits required in conjunction with the installation and establishment of the practice prior to starting construction of the practice.
3. Be responsible for the operation and maintenance of conservation practices applied under this program in accordance with an operation and maintenance plan prepared by the technical assistance provider.
4. Not accept any other state or federal funds for this practice.

Date 4/19	Land Occupier 
Date	Landowner, if different from applicant
	Address, if different from applicant information:

### Conservation Practice

The primary practice for which cost-share is requested is 340 Cover Crop

Eligible Component Standard & Name  <b>340 Cover Crops</b>	Engineered Practice: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Total Project Cost Estimate  <b>\$2,700.00</b>
	Ecological Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

### Technical Assessment and Cost Estimate

I have the appropriate technical expertise and have reviewed the site where the above-listed practice is to be installed and find it is needed and that the estimated quantities and costs are practical and reasonable.

Date	Technical Assistance Provider <b>DEAN THOMAS (Affiliate)</b> Digitally signed by DEAN THOMAS (Affiliate) Date: 2021.04.19 09:07:49 -05'00'
------	---

### Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed a rate of: \$30/acre

Amount	Program Name	Fiscal Year
\$900.00	FY 2019 Drinking Water Protection in Southeast Minnesota	2021
\$900.00	FY 2019 Drinking Water Protection in Southeast Minnesota	2022
\$900.00	FY 2019 Drinking Water Protection in Southeast Minnesota	2023

Date	Authorized Signature	Total Amount Authorized
		<b>\$2,700.00</b>



# PERCENT BASED - VOUCHER AND PRACTICE CERTIFICATION FORM

## PAYEE AND COST INFORMATION

Name: Lars Polson Contract No.: LMFR-17RCPP-5WAB

Address: 30533 580th St

City, State, Zip: Millville, MN

Total Amount

Authorized: \$109,973.16 % Approved: N/A (state) 75% (state & non-state)

(from contract)

Item	Quantity	Unit	Unit Price	Cost
Mulholland/Herbst/Timm Contractors Expenses (see invoices)	1	job	\$73,490.43	\$73,490.43
Materials for Ground Gutter (see invoices)	1	job	\$3,574.86	\$3,574.86
Rock - Base for Slab (see invoice)	1	hr	\$4,592.88	\$4,592.88
County Concrete Invoice	1	Job	\$112,613.00	\$112,613.00
Chosen Valley Testing Invoice	1	Job	\$180.00	\$180.00
Milkhouse Waste Irrigation Invoice	1	Job	\$24,886.00	\$24,886.00
Zabel Seed Invoice	1	Job	\$298.90	\$298.90

PROJECT COST: **\$219,636.07**

## PAYMENT AND CERTIFICATION INFORMATION

A. Type of request (partial or final): Final

B. Total cost of practice to date: \$219,636.07

C. Eligible amount (total cost x % approved): \$109,973.16 (state) \$164,727.05 (state & non-state)

D. Total other state payment amount: \$0.00

E. Total non-state payment amount: \$54,753.89

F. Total previous partial payments: \$0.00

G. Pre-Construction Cover payment amount: \$0.00

H. Maximum payment amount: \$109,973.16

Pre-Con.Cover Ac.	Rate/Ac.

Amount Approved for This Voucher:

**\$109,973.16**

(cannot exceed Total Amount Authorized)

I certify that this is an accurate and true summation of the actual costs and quantities of material, labor, and equipment used on the above project. In cases where the receipts included items not used on the project, I have corrected them accordingly.

*Lars Polson*

Payee Signature

*1-21-2021*

Date

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

I certify that I have reviewed this voucher and all supporting information, including invoices and paid receipts, and that to the best of my knowledge and belief, the quantities and billed cost or disbursements are accurate and are in accordance with terms of the contract identified.

*[Signature]*

Technical Assistance Provider

*[Signature]*

Administrative Sign-off

*1/24/22*

Date

*1/25/2022*

Date

## PERCENT BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

### General Information

Organization:  <b>Wabasha SWCD</b>	Contract Number:  <b>LMFR-17RCPP-5WAB</b>	Other state or non-State funds?  <input type="checkbox"/> YES <input type="checkbox"/> No	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input type="checkbox"/> Board Meeting Date(s):
--	---	--	--	---

\* If contract amended, attach amendment form(s) to this contract.

### Applicant

Land Occupier Name  <b>Lars Polson</b>	Address  <b>30533 580th St</b>	City/State  <b>Millville MN</b>	Zip Code  <b>55957</b>
--	--------------------------------------	---------------------------------------	------------------------------

\* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

### Conservation Practice Location

Township Name:  <b>Oakwood</b>	Township No:  <b>109</b>	Range No.:  <b>12</b>	Section No.  <b>29</b>	<b>1/4,1/4</b>  <b>E1/2,NW1/4</b>
--------------------------------------	--------------------------------	-----------------------------	------------------------------	---

### Contract Information

I (we), the undersigned, do hereby request cost share assistance to help defray the cost of installing the following practice(s) listed on the second page of this contract. It is understood that:

1. The land occupier is responsible for full establishment, operation, and maintenance of all practices and upland treatment criteria applied under this program to ensure that the conservation objective of the practice is met and the effective life, a minimum of 15 years, is achieved. The specific operation and maintenance requirements for the conservation practice listed are described in the operation and maintenance plan prepared for this contract by the technical assistance provider.
2. Should the land occupier fail to maintain the practice during its effective life, the land occupier is liable to the State of Minnesota for the amount up to 150% of the amount of financial assistance received to install and establish the practice unless the failure was caused by reasons beyond the land occupier's control, or if conservation practices are applied at the land occupier's expense that provide equivalent protection of the soil and water resources.
3. If title to this land is transferred to another party before expiration of the aforementioned life, it shall be the responsibility of the landowner who signed this contract to advise the new owner that this contract is in force and to notify other parties to the contract of the transfer.
4. Practice(s) must be planned and installed in accordance with technical standards and specifications of the:

**USDA-NRCS Field Office Technical Guide (FOTG) practice standards**

5. Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
6. This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by 5/15/2021, this contract will be automatically terminated on that date.
7. Items of cost for which reimbursement is claimed are to be supported by invoices/receipts for payments and will be verified by the organization board as practical and reasonable. The invoices must include the name of the vendor; materials, labor or equipment used; the component unit costs and the dates the work was performed. The organization board has the authority to make adjustments to the costs submitted for reimbursement. Pre-Construction Cover is exempt from having the required invoices/receipts.

### Applicant Signatures

The land occupier's signature indicates agreement to:

1. Grant the organization's representative(s) access to the parcel where the conservation practice will be located.
2. Obtain all permits required in conjunction with the installation and establishment of the practice prior to starting construction of the practice.
3. Be responsible for the operation and maintenance of conservation practices applied under this program in accordance with an operation and maintenance plan prepared by the technical assistance provider.
4. Not accept cost-share funds, from state sources in excess of 75%, or state and non-state sources that when combined are in excess of .% of the total cost to establish the conservation practice. Pre-construction Cover is exempt from the percent reimbursement rate limitations when utilizing the flat rate payment option.
5. To provide copies of all forms and contracts pertinent to any other state or non-state programs that are contributing funds toward this project.

Date 9-23-2020	Land Occupier Lars Polson <i>[Signature]</i>
Date	Landowner, if different from applicant
	Address, if different from applicant information:

### Conservation Practice

The primary practice for which cost-share is requested is: USDA-NRCS Field Office Technical Guide (FOTG) practice standards

Eligible Component Standards & Names <b>Waste Treatment (629), Waste Storage Facility (313), Roofs and Covers (367), Vegetated Treatment Area (635), Roof Runoff Structure (558), Diversion (362), Heavy Use Protection (561).</b>	Engineered Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Total Project Cost Estimate  <b>\$264,015.65</b>
	Ecological Practice: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

### Technical Assessment and Cost Estimate

I have the appropriate technical expertise and have reviewed the site where the above-listed practice is to be installed and find it is needed and that the estimated quantities and costs are practical and reasonable.

Date 9/23/2020	Technical Assistance Provider <i>[Signature]</i>
-------------------	---

### Pre-Construction Cover

Is allowed when temporary cover is necessary for the future installation of structural conservation practices. A flat rate payment of up to \$150 per acre, not to exceed 10 acres, is allowed as part of a state cost-share contract for the installation of structural practice(s).

Amount / Acre (NTE \$150/acre)	Number of Acres (NTE 10 Acres)	Total Amount

### Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed 75.0% of the total cost to establish the conservation practice plus the pre-construction cover total amount if utilizing the flat rate payment option.

Amount	Program Name	Fiscal Year
\$95,318.85	Lower Mississippi River Feedlot Management in Minnesota	2017

Date 9/24/20	Authorized Signature <i>[Signature]</i>	Total Amount Authorized <b>\$95,318.85</b>
-----------------	--	---

Lars Polson Feedlot Fix

Actual Project Cost	
Total Cost	\$ 219,636.07
75% of Total Cost	\$ 164,727.05

Contracted Amounts	
19-319FL-4	\$ 49,753.09
LMFR-17RCPP-5WAB	\$ 109,973.16
MAWQCP	\$ 5,000.00
Total Cost Share	\$ 164,726.25
Total Cost Share %	75%

Please call office at 651-560-2053 or email [susan.cerwinske.wabashaswcd@gmail.com](mailto:susan.cerwinske.wabashaswcd@gmail.com) if you have any questions on attending physically or by phone.

We have call-in capabilities for up to 10 people. Phone# 651-560-1088 Access code # 0147478#  
If you plan on attending in person and are not fully vaccinated, wearing a mask and social distancing will be required.

**Wabasha Soil and Water Conservation District  
District Regular Board Meeting  
December 16, 2021  
8:15 a.m.  
County Board Room  
625 Jefferson Ave.**

- I. **CALL MEETING TO ORDER** – *Meeting called to order at 8:15 am by Lynn Zabel, Chair*  
*Supervisors present: Lynn Zabel, Chair, Sharleen Klennert, Treasurer, Larry Theismann, Secretary*  
*Staff present: Terri Peters, District Manager*  
*Others present by phone: John Benjamin, NRCS, Sheila Harmes, Winona County Water Planner, Sue Cerwinske, Bookkeeper/Admin. Asst.*  
*Other present at meeting: Frank Klennert, citizen, Dag Knudsen, nominee for board*
- II. **PLEDGE ALLEGIANCE**
- III. **AGENDA**  
*Motioned by Klennert and seconded by Theismann to approve the Agenda as corrected.*  
*Affirmative: Klennert, Theismann, Zabel*  
*Opposed: None*  
*Motion Carried*
- IV. **PUBLIC COMMENTS**  
Comments limited to 5 minutes per speaker  
  
Dag Knudsen appointment to the Wabasha SWCD Board for District 5 – Board Action  
*Dag gave background about himself. Retired engineer. Has a farm of 42 acres.*  
*He and his wife created Sustainable Agriculture and Forestry Scholarship Program, focused on SE Minnesota. \$5,000.00 scholarship.*  
*Writes & publishes a newsletter 2 times a year about soil & water to educate farmers.*  
*Website for sustainable agriculture work with farmers.*  
*Motioned by Theismann and seconded by Klennert to approve appointment of Dag Knudsen to Wabasha SWCD Board for District 5 replacing Terry Helbig who had to resign for medical reasons*  
*Affirmative: Theismann, Klennert, Zabel*  
*Opposed: None*  
*Motion Carried*

**V. CONSENT AGENDA -Board Action**

- A. Approve John & Shar Yorde voucher payment for Contract# 19-DWP-WS-8 in the amount of \$1,500.00 for 351 Well Decommissioning  
(Funding source FY19 Drinking Water Protection SE MN)
- B. Approve Tony Burke voucher payment for Contract# 18-Capacity-8 in the amount of \$6,446.00 for 410 Grade Stabilization and 538 Water & Sediment Control Basin  
(Funding sources FY18 Capacity \$3,554.67, FY20 Capacity \$26.68 and FY20 State Cost Share \$2,864.65)
- C. Approve Peter Klapperich voucher payment for Contract# 19-DWP-CC-1 in the amount of \$900.00 for 2<sup>nd</sup> year of 340 Cover Crops  
(Funding source FY19 Drinking Water Protections on SE MN)
- D. Approve Travis Danckwart voucher payment for Contract# 19-Capacity-6 in the amount of \$900.00 for 2<sup>nd</sup> year of 340 Cover Crops  
(Funding source FY19 Capacity)
- E. Approve Travis Danckwart voucher payment for Contract# 19-Capacity-7 in the amount of \$900.00 for 2<sup>nd</sup> year of 340 Cover Crops  
(Funding source FY19 Capacity)
- F. Approve Travis Danckwart voucher payment for Contract# 19-Capacity-8 in the amount of \$900.00 for 2<sup>nd</sup> year of 340 Cover Crops  
(Funding source FY19 Capacity)
- G. Approve Dan Young voucher payment for Contract# 19-Capacity-10 in the amount of \$2,167.59 for 561 Heavy Use Protection, 561 Trails & Walkways, 575 Critical Area Planting, 614 Watering Facility  
(Funding source FY19 Capacity)
- H. MAWQCP Building Lease Agreement between County of Olmsted and Wabasha SWCD, includes 30-day written notice for termination of the lease. Monthly amount \$426.20 for lease period of 1/01/2022 – 12/31/2022.

***Motioned by Theismann and seconded by Klennert to approve the Consent Agenda***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

**VI. SECRETARY'S REPORT**

- A. November 18, 2021 Meeting Minutes-**Board Action**

***Motioned by Klennert and seconded by Theismann to approve the Secretary's Report***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

**VII. TREASURER'S REPORT:**

- A. District Financial Statements-**Board Action**

***Motioned by Theismann and seconded by Klennert to approve the Treasurer's Report***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

**VIII. PAYMENT OF MONTHLY BILLS**

A. Monthly Bills in the amount of \$28,630.91 -**Board Action**

***Motioned by Theismann and seconded by Klennert to approve payment of the monthly bills in the amount of \$28,630.91***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

B. Accounts Payable – December Employee Insurance premiums. December 23rd payroll will be run on December 20th. Auditor/Treasurer Wabasha County \$442.09 check# will need to be ran on the 22nd. MN PEIP \$5,586.42 and Vision \$64.04 will be paid online on the 22nd – **Board Action/Sign Check**

***Motioned by Klennert and seconded by Theismann to approve accounts payable***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

**IX. DISTRICT REPORTS**

A. **Chair Report – Lynn Zabel**

*Attended MASWCD convention. Lynn reported that the speech by Tom Peterson, MN Secretary of Agriculture, sounded that it was likelihood that the next federal farm bill may have green payments. Speech by Troy Daniels, State Conservationist on carbon. Seems like another business enterprise. Starting out \$30 /acre.*

B. **County Commissioner – Bob Walkes**

*Truth & Taxation Meeting. Will be approving final levy at 2%.*

C. **District Manager Report – Terri Peters**

*MASWCD Convention. Breakout session for Human Resources.*

*Meeting Joint District Managers & NCRS Managers. Talked about JAA.*

*Greater Zumbro Planning Work Group & Policy Meeting. Approved work plan, Wabasha \$80 - \$90,000 for projects. Ranking sheet, prioritize.*

*WinLaC – planning work group agreements*

*Met with “We are Water” group. Input on exhibit. “We are Water Exhibit” will be in Winona March 3 – April 25, 2022*

*Talked to Alex who is with Lake City Alliance. Lake City is having the “We are Water” Exhibit from April – June. Follow up with soil health exhibit. Asked if we want to participate.*

*Mora from Land Stewardship Project have an event on Feb 2 at Mazeppa Community Center. Grazer from Mexico on how he puts together grazing in Mexico. 2<sup>nd</sup> phase of N.Fork Zumbro is underway this week. Short period to get work done. Luke Lundy, WSB, grant approved with City of Mazeppa to do another portion of river.*

*Employee Evaluations*

D. **NRCS Report – John Benjamin – In Packet**

E. **District Technician Report- Matt Kempinger – In Packet**

F. **Natural Resources Conservation Technician Report – Henry Stelten – In Packet**

G. **Bookkeeper/Administrative Assistant -Sue Cerwinske – In Packet**

**X. OLD BUSINESS**

- A. **Conservation Project – Lynn Zabel**  
*Haven't heard back yet on MAWQCP*

**XI. NEW BUSINESS**

- A. **Set Meeting Dates/Times for 2022 (Tentative Schedule) – Board Action**  
***Motioned by Theismann and seconded by Klennert to approve the tentative meeting schedule for fourth Thursday of each month with exception of holidays. Time stays 8:15 am***  
***Affirmative: Theismann, Klennert, Zabel, Knudsen***  
***Opposed: None***  
***Motion Carried***
- B. **Approve Winona County Contract for Services in Support of Surface Water Assessment Grant Program (WinLaC) – Board Action/Signature**  
(Wabasha SWCD to do water quality monitoring in support of the WinLaC Prioritization & Public Outreach Project - Including chloride water quality monitoring)  
Discussion: Bob Walkes stated compliance issue is burden on the SWCD, he will talk to County Attorney.  
Sheila clarified that the state mandate by state employer
- C. **State of Minnesota Joint Powers Agreement Amendment 1 to Swift Agreement No. 170040 (MAWQCP) – Board Action**  
***Motioned by Klennert and seconded by Knudsen to approve State of Minnesota Powers Agreement Amendment 1 to Swift Agreement No 170040 (MAWQCP)***  
***Affirmative: Theismann, Klennert, Zabel, Knudsen***  
***Opposed: None***  
***Motion Carried***  
Request for Terri Peters to have authority to sign sub-agreements and additional funding requests for MAWQCP sub-agreements – **Board Action**  
***Motioned by Klennert and seconded by Theismann to approve Terri Peters have authority to sign sub-agreements and additional funding requests for MAWQCP sub-agreements as they come up.***  
***Affirmative: Theismann, Klennert, Zabel, Knudsen***  
***Opposed: None***  
***Motion Carried***
- D. **Wabasha SWCD Personnel Policy Handbook – Board Discussion/Action**  
(Sent to Board members 12-02 to review. SWCD -Personnel Policy Handbook, SWCD Personnel Policy Handbook Appendix, Policy Examples, SE MN compensation of leave policy)  
Discussion: Sick leave accruals, after discussion decided to leave as we are doing. Rewrite employee recognition. Make changes and bring back to board.  
***Motioned by Klennert and seconded by Theismann to table the Personnel Policy Handbook and Appendix***



***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

- E. Watershed Alliance for the Greater Zumbro River (WAGZ) Sub-agreement for Watershed Based Implementation Funding. Sub-Agreement between Goodhue SWCD and Wabasha SWCD – **Board Action/Signature**

***Motioned by Theismann and seconded by Klennert to approve the Watershed Alliance for the Greater Zumbro River (WAGZ) Sub-agreement for Watershed Based Implementation Funding, Sub Agreement between Goodhue SWCD and Wabasha SWCD***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

- F. Approve John & Susan Mundy Contract# 20-CWMA-9 in the amount of \$2,000.00 for 314 Brush Management – **Board Action**  
(Funding source FY20 CWMA)

***Motioned by Klennert and seconded by Theismann to approve John & Susan Mundy Contract# 20-CWMA-9 in the amount of \$2,000.00 for 314 Brush Management.***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

- G. Approve Mulholland Farms LLC (Ron Mulholland) Amendment #1 for Contract# 19-Capacity-9 to extend to 11-01-2022 for 3<sup>rd</sup> & final year of 340 Cover Crops. Total contract amount \$2,700.00 – **Board Action**  
(Funding source FY19 Capacity)

***Motioned by Theismann and seconded by Klennert to approve Mulholland Farms LLC (Ron Mulholland) Amendment #1 for Contract# 19-Capacity-9 to extend expiration date to 11-01-2022 for 3<sup>rd</sup> & final year of 340 Cover Crops. Total contract amount \$2,700.00***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

- H. Minnesota Campaign Finance Board. Statement of Interest Requirements for Wabasha SWCD's public officials for 2021 – **Board Discussion**

I. **Upcoming Events:**

- i. Oct – Dec Expense Reports due to Sue by 12:00 pm, Thursday December 23
- ii. Friday, December 24 office closed, Christmas observed.
- iii. Friday, December 31 office closed, New Year's observed
- iv. Monday, January 31, 2022 – Statement of Interest Requirements due

**XII. Board Reports**

**A. Whitewater JPB – Lynn**

*Sheila reported that there was a meeting 12/15. Discussion about COVID vaccination requirements brought up at county board meeting. Discussion with Dan Brunel & Mike Cruz who will be working with Sheila on forming local advisory team. Elgin, Altura and Utica. Lengthly discussion on how Whitewater will be involved. Board voted to consolidate Sheila's office space and she will be in Winona 100% at beginning of the year.*

**B. Zumbro 1W1P – Larry**

*Budget & Work Plan approved. \$900k for project. With administration total \$1.2 million. Priority area in concern counties are higher than in other areas. Small amount left for outreach. Need people who are good at outreach and good with conservation to talk to landowners.*

**C. WinLac 1W1P – Lynn**

*No meeting. Policy committee meeting 1/10/2022*

*Planning work group, prioritize issues of concern. Determine thresholds low to high priority with in respect with issue of concern.*

**D. SE SWCD Technical Support JPB – Larry** *No meeting*

**E. County Board Meeting – Larry (alternate Sharleen)** *Meeting not attended*

**F. Hiawatha Valley RC&D – Lynn**

*Organic producer's partnership with RC& D fell apart.*

*Discussion on Kasson addition to City. Farmland sold for building houses on one side of the river. Landowner stipulated that the other side of river should be a park. Sell carbon credits to Mayo Clinic or whoever would get involved. \$10,000 possible for RC&D. Only 3 RC&D's left in state. Director of Hiawatha RC&D wants to combine all 3 into one and be director of all.*

**XIII. Closed Session – Board Action**

***Motioned by Theismann and seconded by Klennert to close regular session to go into closed session at 10:13 am.***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

***Motioned by Theismann and seconded by Klennert to open Closed Session at 10:14 am***

***Affirmative: Theismann, Klennert, Zabel, Knudsen***

***Opposed: None***

***Motion Carried***

**A. Personnel Review**

**i. Sue Cerwinske**

**ii. Henry Stelten**

**iii. Matt Kempinger**

**B. District Manager – Terri Peters personnel review**

**C. Adoption of 2022 Wage Scale**

**XIV. Reopen Regular Meeting**

*Motioned by Theismann and seconded by Klennert to reopen regular meeting at 10:45 am*

*Affirmative: Theismann, Klennert, Zabel, Knudsen*

*Opposed: None*

*Motion Carried*

**A. Adoption of 2022 Wage Scale**

*Motioned by Theismann and seconded by Klennert to approve the adoption of the 2022 Wage Scale*

*Affirmative: Theismann, Klennert, Zabel, Knudsen*

*Opposed: None*

*Motion Carried*

**B. Approve employee evaluations**

*Motioned by Klennert and seconded by Theismann to approve the employee evaluations as discussed.*

*Affirmative: Theismann, Klennert, Zabel, Knudsen*

*Opposed: None*

*Motion Carried*

**C. Approve 2022 salary recommendations**

*Motioned by Klennert and seconded by Theismann to approve the 2022 salary recommendations.*

*Sue Cerwinske – Grade 8, Step 4*

*Matt Kempinger – Grade 9, Step 2*

*Henry Stelten – Grade 9, Step 2*

*Terry Peters – Grade 16, Step 4*

*Affirmative: Theismann, Klennert, Zabel, Knudsen*

*Opposed: None*

*Motion Carried*

**XV. Adjourn – Board Action**

*Motioned by Theismann and seconded by Klennert to adjourn the meeting at 10:49 am.*

*Affirmative: Theismann, Klennert, Zabel, Knudsen*

*Opposed: None*

*Motion Carried*

**Respectively Submitted By:**

---

**Larry Theismann, Secretary**

Wabasha Soil and Water Conservation District  
**Cash Balances**  
As of December 31, 2021

---

	Dec 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Money Market- Bank of Alma	208,082.87
Money Market WNB Financial	7,398.73
Peoples State Bank Money Market	385,186.02
Petty Cash	117.26
WNB Financial	27,317.30
<b>Total Checking/Savings</b>	628,102.18
<b>Total Current Assets</b>	628,102.18
<b>TOTAL ASSETS</b>	<b>628,102.18</b>
<b>LIABILITIES &amp; EQUITY</b>	0.00

## Wabasha Soil and Water Conservation District

## Balance Sheet

As of December 31, 2021

Dec 31, 21

## ASSETS

## Current Assets

## Checking/Savings

Money Market- Bank of Alma	208,082.87
Money Market WNB Financial	7,398.73
Peoples State Bank Money Market	385,186.02
Petty Cash	117.26
WNB Financial	27,317.30

Total Checking/Savings 628,102.18

## Accounts Receivable

11000 · Accounts Receivable 140,033.61

Total Accounts Receivable 140,033.61

Total Current Assets 768,135.79

## Fixed Assets

## 15000 · Furniture and Equipment

Computer	8,706.00
Laptops for Distrcit Techs (2)	3,149.22
Samsung Tablets	1,548.69
15000 · Furniture and Equipment - Other	109,828.00

Total 15000 · Furniture and Equipment 123,231.91

17000 · Accumulated Depreciation -79,335.42

Total Fixed Assets 43,896.49

## Other Assets

## Prepaid Items

Prepaid Rent 920.43

Total Prepaid Items 920.43

Total Other Assets 920.43

## TOTAL ASSETS

**812,952.71**

## LIABILITIES &amp; EQUITY

## Liabilities

## Current Liabilities

## Accounts Payable

20000 · Accounts Payable 134,150.28

Total Accounts Payable 134,150.28

## Other Current Liabilities

Allowance for Unemployment Reim 1,581.86

## Deferred Revenue

AIS	76,315.06
FY18 Capacity	18,175.00
FY19 Capacity	14,165.39
FY19 Well Seal Grant	14,576.30
FY20 Buffer Initiative	14,118.56
FY20 Capacity	9,555.51
FY20 CWMA	7,813.92
FY20 State Cost share	5,517.29
FY21 Buffer Initiative	16,903.00
FY21 Capacity	105,888.06
FY21 Conservation Delivery	6,020.65
FY21 LWM	12,480.99
FY21 State Cost Share	15,401.00
FY21 WCA	10,112.76
FY22 Buffer Initiative	17,000.00
FY22 Capacity	119,699.00
FY22 Conservation Delivery	19,619.00
FY22 State Cost Share	15,401.00

Total Deferred Revenue 498,762.49

Deposit on Tree Sales 3,783.83



## Wabasha Soil and Water Conservation District

01/19/22

## Balance Sheet

Accrual Basis

As of December 31, 2021

---

	Dec 31, 21
24000 · Payroll Liabilities	1,192.99
25500 · Sales Tax Payable	851.83
Total Other Current Liabilities	506,173.00
Total Current Liabilities	640,323.28
Total Liabilities	640,323.28
Equity	
Fund Balance- Restatement	47,943.10
Fund Balance Designated	31,903.30
Investment in Capital Assets	43,896.49
30000 · Opening Balance Equity	649.89
32000 · Owners Equity	121,565.95
Net Income	-73,329.30
Total Equity	172,629.43
TOTAL LIABILITIES & EQUITY	<u>812,952.71</u>

# Wabasha Soil and Water Conservation District

## Profit & Loss

### December 2021

	Dec 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Charges for Services	
Plat Book Sales	35.00
<b>Total Charges for Services</b>	35.00
<b>Intergovernmental Revenues</b>	
County	
County Regular Allocation	53,639.12
<b>Total County</b>	53,639.12
Federal	
Wabasha Conservation pln (NFWF)	27,709.25
<b>Total Federal</b>	27,709.25
State	
FY20 MPCA SWAG MWL	0.00
FY22 LWM	14,177.00
FY22 WCA	12,118.00
MAWQCP	11,239.23
<b>Total State</b>	37,534.23
<b>Total Intergovernmental Revenues</b>	118,882.60
<b>Total Income</b>	118,917.60
<b>Gross Profit</b>	118,917.60
<b>Expense</b>	
District Operations	
Other Services and Charges	
Building Rent	920.43
Conferences and Conventions	605.12
Employee Education and Training	245.00
Internet Expense	79.66
Professional Expenses	
Audit Fees	200.00
<b>Total Professional Expenses</b>	200.00
Subs. and Pubs.	64.00
Supervisor's Expenses	0.00
Supervisor's Mileage	536.72
Vehicle Expenses	
Chevrolet Silverado Vehicle Exp	109.08
Hyundia Tucson Vehicle Expense	35.29
<b>Total Vehicle Expenses</b>	144.37
<b>Total Other Services and Charges</b>	2,795.30
Personnel Services	
Employee Salary Permanent	19,433.86
Employer HSA contributions	0.00
Employer Life and Health	
66000 - Payroll Expenses	9,899.60
Employer Life and Health - Other	22.00
<b>Total Employer Life and Health</b>	9,921.60
Employer Share FICA	1,499.36
Employer Share Medicare	350.63
Employer Share PERA	1,558.95
<b>Total Personnel Services</b>	32,764.40
Supplies	
Office Supplies	51.88
<b>Total Supplies</b>	51.88

# Wabasha Soil and Water Conservation District

## Profit & Loss

### December 2021

---

	Dec 21
Total District Operations	35,611.58
Project Expenditures	
Federal	
FY20 NFWF	1,325.00
Total Federal	1,325.00
Partners Grants	
Zumbro Outreach-Flood Plain-TNC	1,800.00
Total Partners Grants	1,800.00
State	
FY18 Capacity Funding	3,554.67
FY19 Capacity	4,867.59
FY19 Regnl Drinking Water Prote	2,400.00
FY20 Capacity	26.68
FY21 LWM	19.16
LWM NRBG	54.32
MAWQCP Administration	9,067.10
North Fork Zumbro-Mazeppa	819.75
State Cost Share Proj. Expense	
FY20 State Cost Share Grant Exp	2,864.65
Total State Cost Share Proj. Expense	2,864.65
Total State	23,673.92
Total Project Expenditures	26,798.92
Total Expense	62,410.50
Net Ordinary Income	56,507.10
Other Income/Expense	
Other Income	
Interest Income	
Interest Earnings MM's	155.92
Total Interest Income	155.92
Total Other Income	155.92
Net Other Income	155.92
Net Income	<u>56,663.02</u>

9:00 AM

01/26/22

Cash Basis

# Wabasha Soil and Water Conservation District Monthly Bills Listing

January 27, 2022

Type	Date	Num	Name	Memo	Account	Split	Paid Amount
<b>Jan 27, 22</b>							
Liability Check	01/27/2022	11523	Auditor/Treasurer of Wabasha County		WNB Financial	-SPLIT-	-559.85
Bill Pmt -Check	01/27/2022	11524	DVS Renewal		WNB Financial	20000 · Accounts Payable	-38.50
Bill Pmt -Check	01/27/2022	11525	Environmental Troubleshooters, Inc	Pay Voucher 7 - contractor work up through 1/17/22	WNB Financial	20000 · Accounts Payable	-50,600.02
Bill Pmt -Check	01/27/2022	11526	Fillmore Soil and Water Conservation Dist	Oct - Dec 4th Qtr 2021 MAWQCP expenses	WNB Financial	20000 · Accounts Payable	-333.69
Bill Pmt -Check	01/27/2022	11527	Freeborn County SWCD	4th Qtr 2021 Brittany Dawson MAWQCP expenses	WNB Financial	20000 · Accounts Payable	-11,961.60
Bill Pmt -Check	01/27/2022	11528	Goodhue County SWCD	Envirothon Dues 2022	WNB Financial	20000 · Accounts Payable	-175.00
Bill Pmt -Check	01/27/2022	11529	HBC	Internet Service 1/02 - 2/01/2022	WNB Financial	20000 · Accounts Payable	-79.66
Bill Pmt -Check	01/27/2022	11530	Henry Stelten-b	1st Quarter 2022 HSA contribution	WNB Financial	20000 · Accounts Payable	-375.00
Bill Pmt -Check	01/27/2022	11531	Jennifer Wahls-C		WNB Financial	20000 · Accounts Payable	-5,437.50
Bill Pmt -Check	01/27/2022	11532	John Dose	19-Capacity-3 Cover Crops -final pymt	WNB Financial	20000 · Accounts Payable	-660.00
Bill Pmt -Check	01/27/2022	11533	Lars Polson	LMFR-17RCPP-5WAB 319 Feedlot Fix	WNB Financial	20000 · Accounts Payable	-109,973.16
Bill Pmt -Check	01/27/2022	11534	MASWCD	MASWCD FY2022 Dues (invoice dated 12/21/21	WNB Financial	20000 · Accounts Payable	-4,967.43
Bill Pmt -Check	01/27/2022	11535	Matthew Kempinger-c	1st qtr 2022 HSA contribution	WNB Financial	20000 · Accounts Payable	-750.00
Bill Pmt -Check	01/27/2022	11536	MCIT	PC Renewal & Workers Comp Renewal for 1-1-2022 to 1-01-2023	WNB Financial	20000 · Accounts Payable	-8,253.00
Bill Pmt -Check	01/27/2022	11537	Mittel Schule, Inc.	February 2022 Rent	WNB Financial	20000 · Accounts Payable	-920.43
Bill Pmt -Check	01/27/2022	11538	Office Depot	2-HP61X: Black Ink, 1-HP 61 Tricolor	WNB Financial	20000 · Accounts Payable	-123.13
Bill Pmt -Check	01/27/2022	11539	Olmsted County Public Works		WNB Financial	20000 · Accounts Payable	-9,457.08
Bill Pmt -Check	01/27/2022	11540	Olmsted SWCD	2nd, 3rd & 4th Qtr MAWQCP Expenses	WNB Financial	20000 · Accounts Payable	-986.20
Bill Pmt -Check	01/27/2022	11541	SE MASWCD	2022 Annual Dues	WNB Financial	20000 · Accounts Payable	-100.00
Bill Pmt -Check	01/27/2022	11542	SE SWCD Technical Support JPB		WNB Financial	20000 · Accounts Payable	-60,756.15
Bill Pmt -Check	01/27/2022	11543	Smith Schafer & Associates, LTD	Final billing for 2020 Audit	WNB Financial	20000 · Accounts Payable	-500.00
Bill Pmt -Check	01/27/2022	11544	Susan Cerwinske-1	1st Qtr 2022 HSA Contribution	WNB Financial	20000 · Accounts Payable	-750.00
Bill Pmt -Check	01/27/2022	11545	Terri Peters (Expenses)		WNB Financial	20000 · Accounts Payable	-809.82
Bill Pmt -Check	01/27/2022	11546	Theodore Mehrkens	19=DWP-CC-7 1st pymt cover crops	WNB Financial	20000 · Accounts Payable	-900.00
Bill Pmt -Check	01/27/2022	11547	Wabasha County Highway Department	Hyundai & Silverado Gas Dec. 2021	WNB Financial	20000 · Accounts Payable	-103.65
Bill Pmt -Check	01/27/2022	11548	Winona County SWCD	4th Qtr MAWQCP Expenses	WNB Financial	20000 · Accounts Payable	-675.32
Bill Pmt -Check	01/27/2022	11549	WSB	N.Fork Zumbro - Nov 1 - Nov. 30, 2021 Habitat Restoration Proj.	WNB Financial	20000 · Accounts Payable	-1,749.00
Liability Check	01/27/2022	EFT	MN PEIP	Group Number 03732 February 2022 premium	WNB Financial	-SPLIT-	-5,586.42
Liability Check	01/27/2022	EFT	VSP Vision Care	February 2022 premium	WNB Financial	24000 · Payroll Liabilities	-64.04
<b>Jan 27, 22</b>							<b>-277,645.65</b>

NRCS Field Office Report

1/27/22

John Benjamin

**Current office standing**

- Bill and I are on a rotation for covering the office on an every other day basis.
- Should be getting a permanent non-supervisory District Conservationist soon.
- All non-duty stationed employees have decided not to resume working from the office on occasion until COVID restrictions are eased. This is Brian DeVetter, Dean Thomas, etc.
- We are not to meet producers in the hall. We can do business over the phone, by email, or we must go to their place of business.
- FPAC policy is, masks required for all employees and visitors. Vaccination mandate temporarily halted.
- Office staffing is reduced to 25% capacity and maximum telework is encouraged.

**CSP (Conservation Stewardship Program)**

- 4 Active contracts
- FY22 classic Application Deadline Feb. 4<sup>th</sup> 11 applications submitted currently
- FY22 MRBI-West Indian Creek application deadline Feb. 4<sup>th</sup> no applications currently
- FY23 renewal application deadline March 25<sup>th</sup> letters just went out

**EQIP (Environmental Quality Incentive Program)**

- 12 Active EQIP contracts, 1 is on the list to cancel
- 43 EQIP applications for FY22 signup period (sign up deadline was Nov. 19<sup>th</sup>)
- There is no prioritization tool for this sign up.
- Application assessment & ranking deadline of March 4<sup>th</sup>
- 11 applications for MRBI-West Indian Creek fund pool

**RCPP-EQIP (Regional Conservation Partnership Program- EQIP)**

- 5 RCPP-EQIP active contracts 1 about to be paid on and completed
- No applications submitted currently

**RCPP (Regional Conservation Partnership Program)**

Land Management fund through MAWQCP sign up

- Application deadline is Dec. 17, 2021
- Assessment & ranking deadline of March 4<sup>th</sup>
- 2 applications submitted

**CRP (Conservation Reserve Program)**

113 Expiring contract reviews for FY23  
36 reviews completed so far.



# Monthly Report – January 2022

Matt Kempinger

## Training

- Grade Stabilization Structure design training with NRCS engineer

## Projects

- Invoice Processing for 2 Grade Stabilization Structures
- Invoice Processing for 1 Feedlot Fix
- Site Investigation for 1 Feedlot Fic
- Site Investigation for 4 Grade Stabilization Structure sites
- Preliminary Designs for 3 Grade Stabilization structure sites
- Preliminary Design for 1 Waterway Site
- Construction monitoring for 2 feedlot fixes
- Invoice processing for 1 well sealing project
- Contract creation for 1 well sealing project
- Processing of 2 WCA Joint Applications
- Followed up with various landowners that have ongoing projects
- Review of 1 1026 tiling request for WCA
- Completed project entry and pollution reduction reporting for 6 projects
- Stream restoration drafting, modeling, and permitting
- Completed cultural resources review for 2 current EQIP applications

## Others

- Assisted with West Indian Creek event preparation
- Informed 1 landowner about MAWQCP program
- Answered general resource questions from public and assisted where possible
- Aided and advised citizens regarding WCA concerns
- Provided technical assistance for wetland considerations
- Helped in planning for WinLac 1w1p chloride monitoring
- Buffer Compliance Monitoring

## Work Summary January 2021

Henry Stelten

- West Indian Creek public meetings, preparation, outreach materials with Jen Wahls
- Hydrology work for potential structures in WIC and elsewhere in county
- Cultural resources review preliminary investigation and maps for EQIP projects
- Safe Drinking Water mailing & outreach, test kit list & communications, Teepeota Point letter
- 2021 MDA Noxious Weed Grant closeout
- RUSLE2 reports for cover crop contracts through Fillmore grant
- Tree Order – landowner questions, tracker, communications, and order updates with nursery
- RIM easement assistance

**Sue:**

Minutes for 12-16 meeting from recording

W. Indian Mailing – Printed Labels

Tree orders – kept up tracker

Well Testing Mailing Teepeeota – 96 copies of letter and two flyers for manganese and nitrate.

Labels/Stuffed envelopes, stamped and mailed

AgLearn Training – Information and Communication Technology

MAWQCP 4<sup>th</sup> quarter completion reports – Update grant tracker

MAWQCP new sub-agreements for participating SWCDs for 2022

Minnesota Dept of Ag – Worked with them to tie out budget & invoices

Invoiced grant expenses for our time and expenses for 4<sup>th</sup> Qtr

2021 Sales Tax Report submitted and paid

2021 4<sup>th</sup> Qtr Payroll reports submitted

Work on Year-end reporting - PERA report, MCIT Payroll Audit, 1095's

Getting W-2's and 1099's ready for printing and submitting to federal and state.

Accounts Payable – entered and got list together for check run 1-27-22

Payroll – run payroll and reports

Board Agenda and Board Packet

October 21, 2021

Wabasha Soil and Water Conservation District  
611 Broadway Avenue  
Wabasha, Minnesota 55981

We have audited the financial statements of the governmental activities and the General Fund of Wabasha Soil and Water Conservation District for the year ended December 31, 2020, and have issued our report thereon dated October 21, 2021. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated March 5, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and *Government Auditing Standards*. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Wabasha Soil and Water Conservation District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding significant control deficiencies and other matters noted during our audit in a separate letter to you dated October 21, 2021

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you in the engagement letter dated March 5, 2021.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, and our firm have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted Wabasha Soil and Water Conservation District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended December 31, 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

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 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.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.



### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant Wabasha Soil and Water Conservation District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 21, 2021.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings or Issues**

In the normal course of our professional association with Wabasha Soil and Water Conservation District we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Wabasha Soil and Water Conservation District's auditors.

### **Other Matters**

We applied certain limited procedures to the Schedule of District's Contributions – PERA and Schedule of District's and Non-employer Proportionate Share of Net Pension Liability - PERA, 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.

**Other Significant Matters, Findings or Issues (Continued)**

*Restriction on Use*

This report is intended solely for the information and use of the board of supervisors and management of Wabasha Soil and Water Conservation District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Smith, Schafu and Associates, Ltd.*

October 21, 2021  
Board of Supervisors  
**Wabasha Soil and Water Conservation District**  
Wabasha, Minnesota

To the Board of Supervisors:

In planning and performing our audit of the governmental activities and the General Fund of Wabasha Soil and Water Conservation District as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Wabasha Soil and Water Conservation District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Wabasha Soil and Water Conservation 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 significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been 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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

### **Segregation of Duties**

We noted that due to the nature and size of the District, 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.

**Wabasha Soil and Water Conservation District**  
**Page 2**

None of the identified deficiencies in internal control listed on the prior page are considered to be material weaknesses.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

*Smith, Schafu and Associates, Ltd.*

Red Wing, Minnesota  
October 21, 2021

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2020**

**WABASHA SOIL AND WATER CONSERVATION DISTRICT  
WABASHA, MINNESOTA  
TABLE OF CONTENTS**

	<u>PAGE</u>
<b>INTRODUCTORY SECTION</b>	
Elected and appointed Officials	i
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	1
Management's Discussion and Analysis	3
Basic Financial Statements	
General Fund Balance Sheet and Statement of Net Position of Government Activities	7
Reconciliation of the Net Position in the District-Wide Financial Statements and Fund Balance in the Fund Basis Financial Statements	8
General Fund Revenues, Expenditures and Changes in Fund Balance and Statement of Activities of Governmental Activities	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	11
Notes to Financial Statements	12
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of District's Pension Contributions - PERA	26
Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability - PERA	27
<b>OTHER REPORT SECTION</b>	
Independent Auditor's Report on Minnesota Legal Compliance	28



**(This Page is Left Blank Intentionally)**

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

**INTRODUCTORY SECTION**

**DECEMBER 31, 2020**

**(This Page is Left Blank Intentionally)**

**WABASHA SOIL AND WATER CONSERVATION DISTRICT  
WABASHA, MINNESOTA  
ELECTED AND APPOINTED OFFICIALS  
DECEMBER 31, 2020**

<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

**(This Page is Left Blank Intentionally)**

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

**FINANCIAL SECTION**

**DECEMBER 31, 2020**



**(This Page is Left Blank Intentionally)**

## 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, 2020, and the related notes to 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, 2020, 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  
October 21, 2021

**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, 2020. 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 deferred outflows of resources and liabilities and deferred inflows of resources, 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 \$56,835 on December 31, 2020. This was an increase of \$1,318 from the prior year.

	Total	
	2020	2019
<b>Assets</b>		
Current and other assets	\$ 651,102	\$ 653,071
Capital assets	43,897	27,867
Total assets	694,999	680,938
<b>Deferred Outflows of Resources</b>	20,416	25,938
<b>Liabilities</b>		
Current liabilities	449,041	424,014
Long-Term liabilities	199,106	186,301
Total liabilities	648,147	610,315
<b>Deferred Inflows of Resources</b>	10,433	41,044
<b>Net Position</b>		
Net investment in capital assets	43,897	27,867
Unrestricted	12,938	27,650
Total net position	\$ 56,835	\$ 55,517

**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 \$774,686 for the year ended December 31, 2020, compared to \$703,746 for the year ended December 31, 2019. This increase of \$70,940 is primarily due to additional grant funding received during 2020 that was not received in 2019.

A condensed version of the Statement of Activities follows:

	Total	
	2020	2019
<b>Revenue</b>		
Intergovernmental	\$ 748,787	\$ 678,459
Charges for services	11,178	15,100
Investment earnings	3,731	8,890
Miscellaneous	10,990	1,297
Total revenues	774,686	703,746
<b>Expenses</b>		
Conservation	773,368	737,782
Change in net position	1,318	(34,036)
Net position, beginning of year	55,517	89,553
Net position, end of year	\$ 56,835	\$ 55,517

The cost of all governmental activities was \$773,368 for the year ended December 31, 2020, compared to \$737,782 for the year ended December 31, 2019. This increase of \$35,586 is primarily due to an increase in district project expenditures as a result of the increased 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 \$202,061, a decrease of \$26,996 from last year's ending fund balance of \$229,057.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The actual revenue was \$933,768 less than budgeted due to grant funding being less than anticipated. The actual charges to appropriations (expenditures) were \$906,772 less than the final budgeted amounts primarily due to the delay of projects. The most significant positive variance of \$953,536 occurred in state project expenditures as a result of the project delay. The other significant positive variance of \$124,678 occurred in personnel services. At the start of the year, the projects were delay due to the limited personnel. Two employees were hired during 3<sup>rd</sup> quarter of 2020.

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

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of December 31, 2020, the District had \$43,897 of capital assets, net of accumulated depreciation. Total depreciation expense for the year was \$18,265.

	Total	
	2020	2019
Equipment	\$ 123,232	\$ 113,390
Less accumulated depreciation	79,335	85,523
Total	<u>\$ 43,897</u>	<u>\$ 27,867</u>

**Long-Term Liabilities**

As of December 31, 2020, the District had \$13,247 in accrued compensated absences and \$185,859 in net pension liability. This compares to \$14,909 as of December 31, 2019 for accrued compensated absences and \$171,392 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, 2020**

**(This Page Left Blank Intentionally)**

**WABASHA SOIL AND WATER CONSERVATION DISTRICT**  
**WABASHA, MINNESOTA**  
**GENERAL FUND BALANCE SHEET AND**  
**STATEMENT OF NET POSITION OF GOVERNMENTAL ACTIVITIES**  
December 31, 2020

	General Fund	Reconciliation	Governmental Activities
<b>Assets</b>			
Cash and cash equivalents	\$ 535,055	\$	\$ 535,055
Due from other governmental units	115,127		115,127
Prepaid items	920		920
Capital assets			
Equipment (net of accumulated depreciation)		43,897	43,897
<b>Total Assets</b>	<b>651,102</b>	<b>43,897</b>	<b>694,999</b>
<b>Deferred Outflows of Resources</b>			
Deferred pension outflows		20,416	20,416
<b>Liabilities</b>			
Accounts payable	81,614		81,614
Salaries and wages payable	11,160		11,160
Other accrued liabilities	756		756
Unearned revenue	355,511		355,511
Noncurrent liabilities:			
Net pension liability		185,859	185,859
Compensated absences		13,247	13,247
<b>Total Liabilities</b>	<b>449,041</b>	<b>199,106</b>	<b>648,147</b>
<b>Deferred Inflows of Resources</b>			
Deferred pension inflows		10,433	10,433
<b>Fund Balance / Net Position</b>			
<b>Fund Balance</b>			
Nonspendable	920	(920)	
Unassigned	201,141	(201,141)	
<b>Total Fund Balance</b>	<b>202,061</b>	<b>(202,061)</b>	
<b>Net Position</b>			
Investment in capital assets		43,897	43,897
Unrestricted		12,938	12,938
<b>Total Net Position</b>		<b>56,835</b>	<b>56,835</b>
<b>Total Fund Balance / Net Position</b>	<b>\$ 202,061</b>	<b>\$ (145,226)</b>	<b>\$ 56,835</b>

**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, 2020**

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

Total governmental fund balances (page 7)		\$ 202,061
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental funds - capital assets	\$ 123,232	
Less: Accumulated depreciation	<u>79,335</u>	
		43,897
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.		
Net pension liability, deferred outflows and inflows from pension activity	\$ (175,876)	
Compensated absences	<u>(13,247)</u>	
		<u>(189,123)</u>
Net position of governmental activities (page 7)		<u><u>\$ 56,835</u></u>

**See Notes to Financial Statements**

**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, 2020

	General Fund	Reconciliation	Governmental Activities
<b>Revenues</b>			
Intergovernmental revenue	\$ 748,787	\$	\$ 748,787
Charges for services	11,178		11,178
Investment earnings	3,731		3,731
Miscellaneous	1,214	9,776	10,990
Total Revenues	764,910	9,776	774,686
<b>Expenditures</b>			
Conservation:			
Current	767,387	5,981	773,368
Capital outlay	24,519	(24,519)	
Total Expenditures	791,906	(18,538)	773,368
<b>Net Change in Fund Balance / Net Position</b>	(26,996)	28,314	1,318
<b>FUND BALANCE / NET POSITION - BEGINNING</b>	229,057	(173,540)	55,517
<b>FUND BALANCE / NET POSITION - ENDING</b>	\$ 202,061	\$ (145,226)	\$ 56,835

**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, 2020**

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

Net change in fund balances - total governmental funds (page 9)	\$	(26,996)
---	----	----------

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 - capitalized	\$	34,295	
Depreciation expense		(18,265)	
			16,030

In the statement of activities, certain operating expenses - net pension liability, and compensated absences - 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	\$	10,622	
Compensated absences		1,662	
			12,284

Change in net position of governmental activities (page 9)	\$	1,318
--	----	-------

**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, 2020

	<u>Budgeted Amounts</u>		<u>2020</u>	<u>Over (Under)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<b>REVENUES</b>				
Intergovernmental				
County	\$ 146,295	\$ 146,295	\$ 267,624	\$ 121,329
Federal	127,651	127,651	20,094	(107,557)
State	1,406,782	1,406,782	461,069	(945,713)
Total Intergovernmental	1,680,728	1,680,728	748,787	(931,941)
Charges for services	9,450	9,450	11,178	1,728
Miscellaneous				
Interest earnings	8,500	8,500	3,731	(4,769)
Other			1,214	1,214
Total Miscellaneous	8,500	8,500	4,945	(3,555)
<b>TOTAL REVENUES</b>	1,698,678	1,698,678	764,910	(933,768)
<b>EXPENDITURES</b>				
District Operations				
Personnel services	380,578	380,578	255,900	(124,678)
Other services and charges	109,835	109,835	117,495	7,660
Supplies			7,115	7,115
Capital outlay			24,519	24,519
Total District Operations	490,413	490,413	405,029	(85,384)
Project Expenditures				
District	6,400	6,400	128,983	122,583
Federal			9,565	9,565
State	1,201,865	1,201,865	248,329	(953,536)
Total Project Expenditures	1,208,265	1,208,265	386,877	(821,388)
<b>TOTAL EXPENDITURES</b>	1,698,678	1,698,678	791,906	(906,772)
<b>NET CHANGE IN FUND BALANCE</b>			(26,996)	(26,996)
<b>FUND BALANCE - BEGINNING</b>	229,057	229,057	229,057	
<b>FUND BALANCE - ENDING</b>	\$ 229,057	\$ 229,057	\$ 202,061	\$ (26,996)

**See Notes to Financial Statements**



**(This Page Left Blank Intentionally)**

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

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

**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 Items*

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, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The District has one type and is pension related and is reported on the statement of net position.

*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, 2020 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 240 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.

The amount reported as compensated absences benefits consists of unpaid, accumulated vacation and sick balances. The liability has been calculated using the vested method, in which leave amounts are accrued for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination. The liability is reported in governmental funds only if they have mature and is accrued when incurred in the government-wide statements.

*Deferred Inflows of Resources*

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

*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:

*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.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

---

**1. Summary of Significant Accounting Policies (Continued)**

---

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

*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, 2020, 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: Observable market-based inputs or unobservable inputs that are corroborated by market data. 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, 2020 was as follows:

<b>Governmental Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
Capital assets, being depreciated:				
Equipment	\$ 113,390	\$ 34,295	\$ 24,453	\$ 123,232
Less accumulated depreciation for:				
Equipment	<u>85,523</u>	<u>18,265</u>	<u>24,453</u>	<u>79,335</u>
Governmental activities capital assets, net	<u>\$ 27,867</u>	<u>\$ 16,030</u>	<u>\$</u>	<u>\$ 43,897</u>

Depreciation for the year ended December 31, 2020 was \$18,265.

**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, 2020.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Compensated Absences	\$ 14,909	\$ 9,520	\$ 11,182	\$ 13,247	\$

---

**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, 2020 were \$10,820.

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

**1. General Employees Retirement Plan**

The General Employees Retirement Plan covers certain full time and part-time employees of the District. 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 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

**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 2020 and 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, 2020 were \$16,720. 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, 2020, the District reported a liability of \$185,859 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. 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 \$5,739. The net pension liability was measured as of June 30, 2020, 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, 2019 through June 30, 2020 relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2020, the District's proportionate share was 0.000031 at the end of the measurement period and 0.000031 percent for the beginning of the period.

District's proportionate share of net pension liability	\$	185,859
State of Minnesota's proportionate share of the net pension liability associated with the District		5,739

For the year ended December 31, 2020, the District recognized pension expense of (\$10,622) for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$499 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

**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, 2020, 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	\$ 1,697	\$ 703
Changes in actuarial assumptions		6,956
Difference between projected and actual investment earnings	3,792	
Changes in proportion	6,384	2,774
Contributions paid to PERA subsequent to the measurement date	<u>8,543</u>	
Total	<u>\$ 20,416</u>	<u>\$ 10,433</u>

The \$8,543 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, 2021. 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>
2021	\$ (4,908)
2022	(1,678)
2023	3,534
2024	4,492

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

---

**7. Defined Benefit Pension Plans – Statewide (Continued)**

---

*Total Pension Expense*

Pension expense recognized by the District for the year ended December 31, 2020 is as follows:

General Employees Fund	<u>\$ (10,123)</u>
------------------------	--------------------

*Actuarial Assumptions*

The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions:

	<b>General Employees Plan</b>
<b>Inflation</b>	2.50% per year
<b>Salary Growth</b>	3.25% per year
<b>Investment Rate of Return</b>	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for the General Employees Plan.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

---

**7. Defined Benefit Pension Plans – Statewide (Continued)**

---

Actuarial Assumptions (continued)

The following changes in actuarial assumptions and plan provisions occurred in 2020:

**1. General Employees Fund**

**Changes in Actuarial Assumptions**

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

**Changes in Plan Provisions Assumptions:**

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

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



**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	35.5%	5.10%
International Stocks	17.5%	5.30%
Bonds (Fixed Income)	20.0%	0.75%
Alternative Assets (Private Markets)	25.0%	5.90%
Cash	2.0%	0.00%
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability in 2020 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:

<b>Sensitivity Analysis</b>		
<u>Net Pension Liability at Different Discount Rates</u>		
	<u>General Employees Fund</u>	
1% Lower	6.50%	\$ 297,868
Current Discount Rate	7.50%	185,859
1% Higher	8.50%	93,461

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

**(This Page Left Blank Intentionally)**

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

**REQUIRED SUPPLEMENTAL INFORMATION**

**DECEMBER 31, 2020**

# WABASHA SOIL AND WATER CONSERVATION DISTRICT WABASHA, MINNESOTA

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

Fiscal Year Ended June 30	Employer's Proportionate Share (Percentage) of Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share of the Net Pension Liability (Asset) (b)	Employer's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the District (a+b)	Covered Payroll (c)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll ((a+b)/c)	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	102.49%	75.90%
2018	0.0032%	177,523	1,356	178,879	204,320	87.55%	79.50%
2019	0.0031%	171,392	5,333	176,725	225,280	78.45%	80.20%
2020	0.0031%	185,859	5,739	191,598	222,933	85.94%	79.06%
2021							
2022							
2023							
2024							

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

**Schedule of District's Pension Contributions  
PERA General Employee Retirement Fund  
Last Ten Years (presented prospectively)**

Year Ended December 31	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/d)
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	16,896	16,896		225,280	7.50%
2020	16,720	16,720		222,933	7.50%
2021					
2022					
2023					
2024					

**(This Page Left Blank Intentionally)**

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

**OTHER REPORT SECTION**

**DECEMBER 31, 2020**

**(This Page Left Blank Intentionally)**



## 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, 2020, and the related notes to financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 21, 2021.

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  
October 21, 2021



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

October 21, 2021

Smith, Schafer & Associates, LTD  
220 South Broadway Suite 102  
Rochester, Minnesota 55904

This representation letter is provided in connection with your audit of the financial statements of Wabasha Soil and Water Conservation District, which comprise the governmental activities and the General Fund as of December 31, 2020 and the respective changes in financial position and, where applicable, the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 21, 2021:

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 5, 2021, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

**Financial Statements (continued)**

10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Wabasha Soil and Water Conservation District's accounts.
12. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14. All funds and activities are properly classified.
15. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
16. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
17. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
18. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
19. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
20. All interfund and intra-entity transactions and balances have been properly classified and reported.
21. Special items and extraordinary items have been properly classified and reported.
22. Deposit and investment risks have been properly and fully disclosed.
23. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
24. All required supplementary information is measured and presented within the prescribed guidelines.
25. With regard to investments and other instruments reported at fair value:
  - a) The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b) The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c) The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - d) There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

### Financial Statements (Continued)

26. With respect to nonattest services listed in the engagement letter, we have performed the following:
- a) Made all management decisions and performed all management functions;
  - b) Assigned a competent individual to oversee the services;
  - c) Evaluated the adequacy of the services performed;
  - d) Evaluated and accepted responsibility for the result of the service performed; and
  - e) Established and maintained internal controls, including monitoring ongoing activities.
27. As part of your audit, you prepared the draft financial statements and related notes from the trial balance. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed and approved those financial statements and related notes and believe they are adequately supported by the books and records of the entity.

### Information Provided

28. We have provided you with:
- a) Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b) Additional information that you have requested from us for the purpose of the audit; and
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
29. All transactions have been recorded in the accounting records and are reflected in the financial statements.
30. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
31. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
32. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
- a) Management;
  - b) Employees who have significant roles in internal control; or
  - c) Others when the fraud could have a material effect on the financial statements.
33. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.
34. We have no knowledge of any noncompliance or suspected noncompliance with laws, regulations, contracts, and grant agreements whose effects should be considered when preparing financial statements.
35. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
36. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
37. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
38. Wabasha Soil and Water Conservation District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

**Information Provided (Continued)**

39. We have disclosed to you all guarantees, whether written or oral, under which Wabasha Soil and Water Conservation District is contingently liable.
40. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
41. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
42. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
43. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
44. There are no:
  - a) Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b) Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
  - d) Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
45. Wabasha Soil and Water Conservation District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
46. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

**Required Supplementary Information**

47. With respect to the supplementary information accompanying the financial statements:
- a) We acknowledge our responsibility for the presentation of the supplementary information in accordance with U.S. GAAP.
  - b) We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
  - c) The methods of measurement or presentation have not changed from those used in the prior period.
  - d) We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
  - e) We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Terri L Peters

Signed: Terri L Peters (Dec 7, 2021 14:49 CST)

Title: District Manager






# Wabasha SWCD MGMT Rep Letter 2020

Final Audit Report

2021-12-07

Created:	2021-12-07
By:	Megan Houdek (M.Houdek@smithschafer.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXYKCaPiPT3d5Hy0zehWAJbGMm1ED88IR

## "Wabasha SWCD MGMT Rep Letter 2020" History

-  Document created by Megan Houdek (M.Houdek@smithschafer.com)  
2021-12-07 - 8:01:59 PM GMT
-  Document emailed to Terri L Peters (terri.peters@mn.nacdnet.net) for signature  
2021-12-07 - 8:02:16 PM GMT
-  Email viewed by Terri L Peters (terri.peters@mn.nacdnet.net)  
2021-12-07 - 8:46:51 PM GMT- IP address: 199.154.79.69
-  Document e-signed by Terri L Peters (terri.peters@mn.nacdnet.net)  
Signature Date: 2021-12-07 - 8:49:10 PM GMT - Time Source: server- IP address: 199.154.79.69
-  Agreement completed.  
2021-12-07 - 8:49:10 PM GMT



Adobe Sign

# **Resolution 01272022-1**

## **A Resolution for E-Link Financial Reporting**

### **2022**

*Whereas:*

E-Link Financial Reporting is due on all grants funded through the Board of Water and Soil Resources, and

*Whereas:*

These reports require signatures of duly authorized persons of the Board of Supervisors, and

*Whereas:*

The timing of these financials does not always allow the availability of the duly authorized member of the Board of Supervisors to timely sign the Financial Reports,

Therefore,

*Be it resolved:*

That the Board of Supervisors grants signing and submittal authority on the E-Link Financial Reporting to the District Manager, and

*Be it further resolved:*

That this authority be effective until revoked by the Board of Supervisors, and

*Be it finally resolved:*

That the financial reports signed by the District Manager be approved as part of the next regularly scheduled board meeting of the Wabasha SWCD Board of Supervisors

---

Board Chair

---

Date



**Resolution 01272022-2**  
**A Resolution to Designate the Official Newspaper**  
**For Wabasha Soil and Water Conservation District**  
**2022**

*Whereas:*

The Wabasha Soil and Water Conservation District (SWCD) must designate an official newspaper for each year, therefore

*Be it resolved:*

That the Wabasha SWCD designate the same newspaper as Wabasha County, and

*Be it finally resolved:*

That the official newspaper for 2022 be The Plainview News.

---

Board Chair

---

Date

## **Resolution 01272022-3**

# **A Resolution to Designate the Official Bank Depositories for Wabasha Soil and Water Conservation District for 2022**

*Whereas:*

Wabasha Soil and Water Conservation District (SWCD) must annually designate official bank depositories for official Wabasha SWCD funds, therefore

*Be it resolved:*

That the official depository for checking be WNB Financial (Formerly First State Bank), of Wabasha, and

*Be it further resolved:*

That the official depositories for Money Market Savings be WNB Financial, Wabasha, MN; Bank of Alma, Wabasha, MN; and Peoples State Bank, Plainview, MN.

---

Board Chair

---

Date

## **Resolution 01272022-4**

# **A Resolution Designating Signature Authority for Wabasha Soil and Water Conservation District Bank Accounts 2022**

*Whereas:*

Wabasha Soil and Water Conservation District (SWCD) has newly elected Board of Supervisors members,  
and

*Whereas:*

The Wabasha SWCD Board of Supervisors had members retire, and

*Whereas:*

It is proper policy to remove retired members and add new member to the signature authority card for  
bank accounts, therefore

*Be it resolved:*

That the following Board of Supervisors be authorized to have signature authority over all bank accounts  
of the Wabasha SWCD:

Take off Terry Helbig and add Dag Knudsen

Chet Ross

Sharleen Klennert

Lawrence (Larry) Theismann

Lynn Zabel

and,

*Be it further resolved:*

That the Wabasha SWCD Board of Supervisors grant signature authority over all bank accounts to the  
District Manager, Terri Peters, and

*Be it further resolved:*

That all checks for disbursement of funds from WNB Financial (formerly First State Bank) require two (2)  
authorized signatures, and

*Be it further resolved:*

That transfer checks from Money Market accounts require one (1) signature, to accommodate funding needs, and that the checks can only be issued to Wabasha SWCD for deposit into other existing bank accounts, and

*Be it finally resolved:*

That this resolution remains in effect only until any of the above-named signatories are no longer associated with Wabasha SWCD

---

Board Chair

---

Date

## **Resolution 01272022-5**

### **A Resolution to Set Board Supervisor Per Diem and Mileage Rates for 2022**

*Whereas:*

Wabasha Soil and Water Conservation District (SWCD) is required to annually set the per diem and mileage rates, and

*Whereas:*

Maximum amounts for such rates are mandated by state statute (M.S. 103C.315 Subd 4), therefore

*Be it resolved:*

That the Wabasha SWCD set the 2022 per diem and mileage rates at the mandated maximum allowable level of \$125/day per diem and \$.585 /mile (IRS Rate) for Board Supervisors

---

Board Chair

---

Date

# **Contract extension authority policy**

## **Wabasha SWCD**

**1/27/2022**

In the event that existing contracts will expire between scheduled board meetings, the District Manager and either the Board Chair, or Vice Chair will have the authority to sign the extension on behalf of the Wabasha SWCD, with ratification of the amendment to extend the contract being made at the next regular board meeting of the Wabasha SWCD.

This policy is designed to reduce the expense and requirement to schedule and hold a special board meeting for a single, non-controversial item.

This policy applies only to non-controversial amendments to extend the contract end date.

---

Board Chair

---

Date

**2022**  
**Board Policy, Operating Rules, Guidelines, and Bylaws**



Wabasha Soil and Water Conservation District

Board of Supervisors

**2022**

***Policy, Operating Rules, Guidelines and Bylaws***

(TO BE REVIEWED ANNUALLY AT THE BEGINNING OF EACH YEAR)

MISSION STATEMENT

**“The mission statement of the Wabasha Soil & Water Conservation District is to provide technical, financial, and educational assistance for land and water management in a way that promotes a sound economy and sustains and enhances natural resources.”**

Wabasha County Soil and Water Conservation District

Board of Supervisors

District I		Lynn Zabel
District II		Sharleen Klennert
District III		Chet Ross
District IV		Larry Theismann
District V		Dag Knudsen

Office of the Board of Supervisors

Wabasha Soil & Water Conservation District

611 Broadway Ave., Suite 10

Wabasha, MN 55981

[www.wabashaswcd.com](http://www.wabashaswcd.com)



# **WABASHA SOIL AND WATER CONSERVATION DISTRICT BOARD OF SUPERVISORS**

## **RULES OF THE BOARD OF SUPERVISORS**

### **INTRODUCTION**

The Wabasha Soil and Water Conservation District (District) is a soil and water conservation district established and operated pursuant to Chapter 103C of Minnesota Statutes and governed by an elected Board of Supervisors (Board). These rules are intended to facilitate the transaction of business by the District Board and its committees.

These rules shall become effective upon passage by the District Board. Acceptance of the office of a District Supervisor constitutes acceptance of the obligation to abide by these Rules.

### **ARTICLE 1**

#### **TRANSACTING THE BUSINESS OF THE DISTRICT**

- 1. Organizational Structure.** The business and affairs of the District shall be managed by the Board. It is collectively the responsibility of the Board to make policy and oversee the implementation of policy as the governing authority for the District. An individual Supervisor has no authority to act on behalf of the Board or the District, except to the extent such authority is expressly conferred upon him/her by a majority of the Board. The Board implements its policies by hiring, supervising and directing the District Manager. The District Manager is responsible for implementing policies adopted by the Board and for hiring, supervising and directing the staff of Wabasha SWCD.
- 2. Vacancies.** A vacancy in the Board resulting from the death, resignation, removal or disqualification of a Supervisor shall be filled by a majority vote of the remaining members of the Board. A Board Supervisor so appointed shall serve until a possible successor is elected. (Refer to 103c.305 subdiv. 6)

Board supervisors or other persons may suggest names of potential supervisors to the Board. These suggestions shall be submitted to the Board for consideration. The

Board may request additional information, such as a resume or statement of interest, in making its determination on the potential supervisor. The Board shall make it clear to the proposed supervisor that as part of their duties, they will be expected to agree to and follow all rules, guidelines, and/or bylaws in place for the Board. The Board shall vote on this recommendation, and it shall be passed if majority vote has been achieved.

### **3. Officers and Committees**

1. **Terms of Office.** The term of each Board member is defined by Minnesota Statute.
2. **Chair.** In addition to such other powers or duties as the Board may stipulate, the Chair shall preside over the debate. The Chair shall sign all contracts and agreements on behalf of the District or designate such authority. The Chair shall have such other powers as may be granted by Minnesota law.
3. **Vice Chair.** If the Board shall elect a Vice Chair, the Vice Chair shall, in the absence or disability of the Chair, perform the duties and exercise the powers of the Chair, and shall perform such other duties as the Board may prescribe.
4. **Treasurer.** In addition to such other powers or duties as the Chair or the Board may prescribe, the Treasurer shall have such other powers as may be granted by Minnesota law. In the absence of the Treasurer, the chair shall be appointed to sign the Treasurer's report as submitted for approval.
5. **Secretary.** The Secretary shall attend all meetings of the Board and record or delegate all votes and the minutes of all proceedings in a book kept for that purpose. The Secretary shall also perform such other duties prescribed by the Board. In the absence of the Secretary, the Chair shall be appointed to sign the minutes as submitted for approval.
6. **Committees.** The Chairman may establish committees composed of one or two Supervisors to carry out the functions specified in the resolution of the Board establishing the Committee. Committees so established are subject at all times to the direction and control of the Board. These Rules apply to such committees and members of such committees to the same extent as they apply to the Board.
7. **Vacancy of a Committee Member.** If the office of any officer or committee assignment becomes vacant, the Supervisors then in office, although less than a quorum, may choose a successor, who shall hold office for the unexpired term with respect to which such vacancy occurred.

**4. Meetings.** The business of the Board is transacted during meetings and upon a vote of a majority of the Supervisors present. Board meetings shall be conducted in accordance with Minnesota Statutes Sections 103C.301-.335, the Minnesota Open Meeting Law, the Minnesota Government Data Practices Act, and Robert's Rules of Order at the discretion of the chair.

1. **Organizational Meeting.** Each January, the Board shall conduct an organizational meeting, which may be a regular monthly meeting, at which the Board shall elect a Chair, Vice Chair, Treasurer, and Secretary. Committees shall be appointed. Board members shall set the per diem and mileage rates and designate the financial institutions, official paper and date, time, and place of its regular monthly meetings. Rates cannot exceed those established by the state of Minnesota. Policy will be reviewed at this meeting, as well.
2. **Notice.** Meetings of the Board may be convened only after proper notice. The type of notice depends upon the type of meeting. The regular meeting of the Board shall be held on the dates and at the place and time established by the Board at its Organizational Meeting. The date, time and place of regular meetings shall be posted or published by the District Administrator or Administrative Assistant. If the time or place of a regular meeting is changed, notice of the time and place of the meeting must be given in the manner of a special meeting. Special meetings may be called by the Board Chair or upon the approved motion of Board members. Notice of special meetings shall be given to Board members (and the public in the manner described by the Open Meeting Law) by mail at least 72 hours before the meeting. Emergency meetings may be called only in situations that demand the immediate attention of the Board. Notice of the emergency meetings shall be given by telephone or any other available means as soon as is practical prior to the meeting. The notice of a special or emergency meeting must include a description of the business to be conducted. The business transacted at a special or emergency meeting shall be limited to items specifically contained in the notice of the meeting. The District Administrator or Administrative Assistant shall provide to the Supervisors at least three days prior to a regular meeting agendas and relevant printed materials to be received and/or discussed at the meeting.
3. **Quorum.** A majority of the total number of Supervisors constitutes a quorum. No

business may be conducted by the Board unless a quorum is present.

4. **Actual Attendance Required.** Actual attendance is required in order to cast a vote or to meet quorum requirements. Votes may not be cast by proxy. Failure to attend more than three (3) regularly scheduled meetings in a row or four (4) regularly scheduled meetings in any one year shall constitute neglect of duty within the meaning of Minn. Stat. 103C.315 and could, with a board motion, subject the Supervisor to the sanctions set forth in these Rules.
5. **Decorum at Meetings.** Board members are expected to conduct themselves at Board meetings in a pleasant, polite, courteous and respectful manner. Board members shall strive not to speak while another Board member, a staff member, or a member of the public has the floor. There shall be no name-calling or profanity. Indecorous language or behavior shall be grounds for the imposition of sanctions as set forth in these Rules. Discussion will remain germane to the topic of discussion.
5. **Government Data.** The government Data Practices Act, Minn. Stat. Ch. 13, applies to the District. The Act specifies that each public body must designate a "responsible authority" to handle requests for data. The "responsible authority" for the District is the District Administrator. Thus, all requests or inquiries regarding District data received or made by a Board member must be forwarded to the District Administrator. The District Administrator shall be responsible for searching for the data, classifying the data within the scope of the request and for making the specific response to the request for data. The District Administrator and District staff are obligated to provide a Supervisor with data he/she needs in order to carry out his/her duties as a Supervisor. Thus, District data should not be accessed or modified by a Supervisor.

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

Charges must be paid with receipt of data or pre-paid.

Charges are as follows:

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.

Copies on DVD - \$10.00/DVD

Copies on CD - \$10.00/CD

Commercial Use Fee-\$50.00 per request

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.

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.

Section 1619 of the Food, Conservation, and Energy Act of 2008 prohibits USDA, its contractors, and cooperators, from disclosing information provided by an agricultural producer or owner of agricultural land concerning the agricultural operation, farming or conservation practices, or the land itself, in order to participate in a USDA program as well as geospatial information maintained by USDA with respect to such agricultural land or operations, subject to certain exceptions and authorized disclosures. Examples of such data include, but are not limited to, conservation plans, wetland determinations, Highly Erodible Land Determinations, acreage amounts, assistance notes, National Resources Inventory point data, flood damage surveys, program contract information, maps, surveys, charts, and aerial photographs if they contain data identifying characteristics of the agricultural land. Sharing of routine information as necessary for the implementation of conservation programs with partners will be permitted through a

Memorandum of Understanding (MOU) "Acknowledgement of Section 1619 Compliance" signed by the SWCD Board Chair on December 17, 2009.

## **ARTICLE 2**

### **RULES OF CONDUCT**

- 1. Employee Policies Applicable to Supervisors.** The following policies set forth in the District Employee Handbook shall apply to Board members:

- Internet/Email Use Policy
- Equal Employment Opportunity (Policy 100)
- Employee Conduct and Work Rules (Policy 106)
- Payroll (Policy 109)
- Sexual Harassment Policy
- Employee Code of Ethics (Policy 003)
- Chain of Command (Policy 418)

However, the disciplinary portions of these policies shall not apply to Supervisors. A Supervisor who violates any of these policies shall be considered to have engaged in "malfeasance" or "neglect of duty" within the meaning of Minn. Stat. § 103C.315 and may be sanctioned as set forth in these Rules.

- 2. Action in furtherance of Mission.** The Board is a policy-making body and must act as a majority when making any determinations. Therefore, it is imperative that each Board member act in a manner consistent with and in furtherance of the policies, mission and core values established by the majority of the Board. Therefore, when a Supervisor appears in public and speaks on any issue concerning the District and/or its general mission or specific projects or practices, such Board Supervisor shall express the official Board position on the issue. If a Board Supervisor personally disagrees with the Board's position, the Board member shall only express his/her personal opinion if the Board member first:

- Presents the official position of the Board;
- Clearly explains that his/her personal position is the minority position; and

- Explains that s/he is speaking as a citizen rather than expressing the opinion of the Board.

### **3. Per Diem and Reimbursement of Travel Expenses Incurred on Behalf of the**

**District.** A Board Supervisor is entitled to a per diem in the amount set by the Board when engaged in activities on behalf of Wabasha SWCD. However, no Supervisor shall receive per diem payments that total more than \$550.00 per month. Supervisors, who attend meetings or functions on behalf of the District and in furtherance of the goals of the District, shall be eligible for reimbursement of reasonable and necessary travel expenses actually incurred. If the Supervisor uses his/her own personal vehicle, mileage reimbursement shall be payable in the amount established by the United States Internal Revenue Service. For meetings other than regularly scheduled monthly Board meetings, it is the policy of the District Board that Supervisors may only receive a per diem payment and be reimbursed for travel expenses when attending special board meetings and committee assignment meetings as directed or approved by the Board.

Board members planning to attend other meetings representing the Wabasha SWCD or educational opportunities to enhance their role as a Wabasha SWCD Supervisor should obtain prior approval from the Board to receive per diem and mileage. If time constraints prevent prior approval, board members may submit a request, included in their quarterly vouchers, for consideration of post approval by the Board. Prior approval must be obtained from the Board for all out-of-state travel. All reimbursements for travel related expenses require the appropriate receipts.

### **4. Interaction with District Staff.**

1. **Direction and Assignment of Work.** The Board shall direct and assign the work of the District Administrator. The District Administrator shall direct and assign the work of all other District staff.
2. **Supervision, Evaluation and Discipline of Staff.** While a Supervisor may provide input to the District Administrator, the District Administrator and not the Board shall be responsible for the supervision, direction, evaluation and discipline of individual staff members. However, nothing shall preclude the District Administrator from eliciting the assistance of the Board, an Officer or an individual Supervisor in the

performance of the District Administrator's duties as personnel manager.

3. **Interaction.** Board members' interaction with the District Administrator or with staff must recognize that only the board acting as a whole can govern and give direction to the District Administrator.
4. **Problem Resolution.** If a problem arises between a Supervisor and a staff person, it is expected that the individuals involved will seek to resolve the problem promptly. The District Supervisor is subject to the Chain of Command and should address the employee issue through the District Manager, in the same manner that the employee should address the issue. It is the responsibility of the District Administrator to deal with the involved staff member and the responsibility of the Board to deal with the involved Supervisor. If a problem arises between the District Administrator and a Supervisor, the District Administrator and the Board member shall make all attempts to resolve the issue themselves. If sincere and diligent attempts by both parties do not resolve the issue, then the District Administrator and the Supervisor shall present the situation jointly to the Board. The Board shall resolve all such disputes brought before it and its decision shall be final.

### **ARTICLE 3**

### **ETHICS POLICY**

1. **Purpose.** Officials in public service must maintain the highest possible standards of ethical conduct in their transaction of public business. Such standards should be clearly defined and known to the public as well as to local officials. Furthermore, the proper operation of democratic government requires that local officials be independent, impartial, and responsible to the people; that government decisions and policy be made in the proper channels of the government structure; that public office not be used for personal gain or as a platform for personal opinion; and that the public have confidence in the integrity of this government. The board shall not act in a technical capacity. The board will support duties staff are required to carry out as delegated by specific program requirements. In recognition of these goals, there is hereby established a Code of Ethics for all Supervisors. The purpose of this Code is to establish ethical standards of conduct for all Supervisors by setting forth those acts or actions that are incompatible with the best interest of the people of Wabasha County, and by directing disclosure by



Supervisors of private financial or other interest in matters affecting the County and District.

## **2. Definitions.**

1. *Administrative action* means an action of a nonministerial nature by any Board member.
2. *Legislative action* means introduction, sponsorship, debate, voting and any other official action on any ordinance, resolution amendment, nomination, appointment, report or other matter pending or proposed before the Board.
3. *Candidate* means any individual who files an affidavit of candidacy or petition to appear on the ballot for an elective public office.
4. *Election* means a general, special, primary or special primary election.
5. *Local official* as defined in Minnesota Statutes, Section 10A.01 means a person who holds elective office in a political subdivision or who is appointed to or employed in a public position in a political subdivision in which the person has authority to make, to recommend, or to vote on, as a member of the governing body, major decisions regarding the expenditure or investment of public money and shall include the supervisors, who are elected officials.

- 3. Conflicts of Interest.** Board members should not participate in or vote on issues by which they are personally affected. Said supervisor should recuse themselves from any voting on an issue where there is a conflict of interest.

Any member of the Board who in the discharge of his or her official duties would be required to take an administrative or legislative action or make a decision which would substantially affect his or her financial interest, or those of a business with which he or she is associated (hereafter the affected person), unless the effect of the affected person would be no greater than on other members of his or her business classification, profession or occupation, shall take the following actions:

- The affected person shall prepare, on such form as prescribed by the state ethical practices board, a written statement describing the matter requiring action or decision and the nature of his or her potential conflict of interest;
- The affected person shall deliver a copy of the statement to the Chair of the Board;
- If a potential conflict of interest presents itself and there is insufficient time to comply

with the provision of subsections (1) and (2), the affected person shall orally inform the Board of the potential conflict. The affected person shall file a written statement as prescribed above within one week after the potential conflict presents itself.

- The affected person shall remove himself or herself, if possible, from influence over the action or decision in question and assign the matter to a subordinate. The Board may, upon request, excuse the affected person from taking part in the action or decision in question.
- If the affected person is not permitted or is otherwise unable to abstain from action in connection with the matter, he or she must file with the Chair of the Board a statement describing the potential conflict of interest and the action taken. Such statement must be filed within one week of the action taken.

- 4. Representation for a fee.** No Supervisor shall represent a client for a fee before the Board.
- 5. Statement of economic interest.** Each individual required to file a statement of economic interest shall do so in compliance with Minn. Stat. § 10A.09. All statements filed with the Board Chair shall be public data.
- 6. Penalty for false statements.** A report or statement required by this section shall be signed and certified as true by the person required to file the report. Any person who signs and certifies to be true a report or statement which he or she knows contains false information, who knowingly omits required information, or who fails to file a report or statement when required by this section, is subject to penalties established by law.
- 7. Gifts.** No person or entity shall offer to give a Supervisor or the Supervisor's spouse or dependent children, and the Supervisor shall not solicit or receive, anything of value (including a gift, favor or service, or a promise of future employment), which would cause the total value of such things received from the same person or association to exceed one hundred dollars (\$100.00) during any calendar year, and which is either (a) based on any understanding that such Supervisor's vote, official actions or judgment would be influenced thereby, or (b) where the circumstances are such that it could reasonably be inferred that the thing of value would influence the Supervisor in the discharge of his or her duties.
- 8. Confidential information.** No Board member shall use or disclose confidential

information gained in the course of or by reason of his or her official position or activities, including, but not limited to, any data classified as private, confidential, nonpublic or protected nonpublic pursuant to Minnesota Statutes, Chapter 13, in any way that could result in financial gain for the Board member, members of his or her family, or any business with which he or she is associated.

- 9. Violation of Ethics Policy.** Violation of the Ethics Policy shall be considered "malfeasance" or "neglect of duty," and may result in sanctions set forth in these Rules.

## **ARTICLE 4**

### **SANCTIONS FOR VIOLATION OF THESE RULES**

Violation of any portion of these Rules shall be considered "malfeasance" or "neglect of duty". Sanctions for violation of these rules will be in accordance with state statute procedures103c. This may result in any or all of the following sanctions:

- Private or Public Censure
- Limitation of the Board member's authority to appear and act on behalf of the Board
- The docking or stripping of the Board member's per diem
- The petition by the Board to the Board of Water and Soil Resources for the removal of the Board member pursuant to Minnesota Statute.

## **ARTICLE 5**

### **AMENDMENTS TO RULES**

These Rules may be amended or repealed by the affirmative vote of a majority of the Board provided that: the text of the proposed change was provided in writing along with the notice of the meeting at which such proposed change is to be considered; and the Board shall not adopt, amend or repeal any Rule to the extent such action causes any Rule to violate Minnesota Statutes, the United States Constitution or the Constitution of the State of Minnesota.

## **Board Service Commitment Pledge and Standards**

As a Wabasha Soil & Water Conservation District Board Member recognizing the important responsibility, I am undertaking in serving as a member of the Board, I hereby pledge to carry out in a trustworthy and diligent manner the duties and obligations in my role as a board member.

### **ROLE:**

I acknowledge that my primary role as a board member is (1) to contribute to the defining of the organization mission and governing the fulfillment of that mission, and (2) to carry out the functions of the office of Board Member and/or Officer as stated in the Supervisors Handbook or Operating rules.

My role as a board member will focus on the development of broad policies that govern the implementation of institutional plans and purposes. This role is separate and distinct from the role of the District Administrator, who determines the means of implementation.

### **Commitment:**

I will exercise the duties and responsibilities of this office with integrity, collegiality and care.

### **I Pledge:**

1. To establish as a high priority my attendance at all meetings of the board and committees on which I serve.
2. To come prepared to discuss the issues and business to be addressed at scheduled meetings, having read the agenda and all background material relevant to the topics at hand.
3. To work with and respect the opinions of my peers who serve this board, and to leave my personal prejudices out of all board motions.

4. To always act for the good of the organization.
5. To represent this organization in a positive and supportive manner at all times and in all places.
6. To observe the parliamentary procedures and display courteous conduct in all board and committee meetings.
7. To refrain from intruding on administrative issues that are the responsibility of management, except to monitor the results and prohibit methods that conflict with board policy.
8. To avoid conflicts of interest between my position as a board member and my personal life. If such a conflict does arise, I will declare that conflict before the board and refrain from voting on matters in which I have conflict.
9. To support in a positive manner all actions taken by the Board even when I am in a minority position on such actions.
10. Prohibit mistreating, provoking or harassing other employees, supervisors, or making unwarranted criticism or accusations against other employees or supervisors.
11. To agree when placed as Chair or on a committee to: Call meetings as necessary until objectives are met; ensure that the agenda and support materials are mailed to all members in advance of the meetings; conduct the meetings in an orderly, fair, open, and efficient manner; and make committee progress reports to the board at its scheduled meetings.
12. To participate in the annual plan meetings, planning retreats, board development workshops, seminars, and other educational events that enhance my skills as a board member.

Board Member Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# Entity Authorization

**ENTITY CERTIFICATIONS.** I, Lynn Zabel (Authorization Signer's name), certify that: I am a/the (Authorization Signer's title) designated to act on behalf of WABASHA SOIL AND WATER CONSERVATION DISTRICT (Authorizing Entity). Authorizing Entity is a Public Funds (type of entity, like a "non-profit" corporation) and its Taxpayer Identification Number 41-6205517. I am authorized and directed to execute an original or a copy of this Authorization to Financial Institution, and anyone else requiring a copy. Authorizing Entity is duly organized, validly existing and in good standing under the laws of Minnesota and is duly qualified, validly existing and in good standing in all jurisdictions where Authorizing Entity operates or owns or leases property. Authorizing Entity has the power and authority to provide this Authorization, to confer the powers granted in this Authorization and to carry on Authorizing Entity's business and activities as now conducted. The designated Agents have the power and authority to exercise the actions specified in this Authorization and Authorizing Entity properly adopted these authorizations and appointed the Agents and me to act on its behalf. Authorizing Entity will notify Financial Institution before reorganizing, merging, consolidating, recapitalizing, dissolving or otherwise materially changing ownership, management or organizational form. Authorizing Entity will be fully liable for failing to notify Financial Institution of these material changes.

☐ Authorizing Entity conducts business and other activities under the additional trade name or fictitious name of \_\_\_\_\_ and Authorizing Entity has the legal power and authority to use this trade name or fictitious name. Authorizing Entity will not use any trade name or fictitious name without Financial Institution's prior written consent and will preserve Authorizing Entity's existing name, trade names, fictitious names and franchises.

**GENERAL AUTHORIZATIONS.** I certify Authorizing Entity authorizes and agrees that: Peoples State Bank of Plainview (Financial Institution) is designated to provide Authorizing Entity the financial accommodations indicated in this Authorization, subject to the Financial Institution's rules and regulations from time to time. All prior transactions obligating Authorizing Entity to Financial Institution by or on behalf of Authorizing Entity are ratified by execution of this Authorization. Any Agent, while acting on behalf of Authorizing Entity, is authorized, subject to any expressed restrictions, to make all other arrangements with Financial Institution which are necessary for the effective exercise of the powers indicated within this Authorization. The signatures of the Agents are conclusive evidence of their authority to act on behalf of Authorizing Entity. Unless otherwise agreed to in writing, this Authorization replaces any earlier related Authorization and will remain effective until Financial Institution receives and records an express written notice of its revocation, modification or replacement. Any revocation, modification or replacement of this Authorization must be accompanied by documentation, satisfactory to Financial Institution, establishing the authority for the change. Authorizing Entity agrees not to combine proceeds from collateral securing any debts owed to Financial Institution with unrelated funds.

**SPECIFIC AUTHORIZATIONS.** The following persons (Agents) are authorized to act on behalf of Authorizing Entity in fulfilling the purposes of this Authorization:

Individual's Name, Title, & if applicable, Representative Entity's Name and Relationship to Authorizing Entity	Signature or Facsimile Signature
SHARLEEN A. KLENNERT	
(a) _____	_____
DAG KNUDSEN	
(b) _____	_____
CHET ROSS	
(c) _____	_____
LYNN D. ZABEL	
(d) _____	_____
LAWRENCE R. THEISMANN	
(e) _____	_____
TERRI LYNN PETERS, District Manager	
(f) _____	_____

Authorizing Entity has adopted any facsimile signatures indicated above. Financial Institution may rely on those facsimile signatures that resemble the specimens within this Authorization or the specimens that Authorizing Entity periodically files with Financial Institution, regardless of by whom or by what means the signatures were affixed.

Authorizing Entity authorizes and directs the designated Agents to act, as indicated, on Authorizing Entity's behalf to:

(Indicate a, b, c, d, e and/or f to exercise each specific power):

a, b, c, d, e	Open or close any share or deposit accounts in Authorizing Entity's name, including, without limitation, accounts such as share draft, checking, savings, certificates of deposit or term share accounts, escrow, demand deposit, reserve, and overdraft line-of-credit accounts. Number of signatures required 1
a, b, c, d, e	Enter into and execute any preauthorized electronic transfer agreements for automatic withdrawals, deposits or transfers initiated through an electronic ATM or point-of-sale terminal, telephone, computer or magnetic tape using an access device like an ATM or debit card, a code or other similar means. Number of signatures required 1

a, b, c, d, e Enter into and execute commercial wire transfer agreements that authorize transfers by telephone or other communication systems through the network chosen by Financial Institution. Number of signatures required 1

a, b, c, d, e, f Endorse for cash, deposit, negotiation, collection or discount by Financial Institution any and all deposit checks, drafts, certificates of deposit and other instruments and orders for the payment of money owned or held by Trust. Number of signatures required 1

a, b, c, d, e, f Sign checks or orders for the payment of money, withdraw or transfer funds on deposit with you. If Authorizing Entity authorizes and Financial Institution accepts this power with a multiple signature limitation, Authorizing Entity agrees to waive the multiple signatures requirement for any withdrawal in a format that does not allow Financial Institution an opportunity to examine signatures. Number of signatures required 1

Enter into and execute a written night depository agreement, a lock-box agreement or a safe deposit box lease agreement. Number of signatures required

Borrow money or obtain other credit or financial accommodation from Financial Institution on behalf of and in the name of Authorizing Entity on the terms agreed to with Financial Institution. The designated Agents may execute and endorse promissory notes, acceptances or other evidences of indebtedness. ☐ If checked, the maximum outstanding credit limit for all available credit and financial accommodation to Authorizing Entity from Financial Institution must not exceed \$ . Number of signatures required

Grant a security interest, lien or other encumbrance to Financial Institution in any or all real or personal property that Authorizing Entity now owns or may acquire in the future for the payment or performance of:

☐ **Specific Debts.** The debts, liabilities and obligations, and their renewals, extensions, refinancing and modifications, evidenced by *(describe)*:

☐ **All Debts.** All debts, liabilities and obligations of every type and description owed now or in the future by Authorizing Entity to Financial Institution.

Number of signatures required

Receive and acknowledge receipt for funds, whether payable to the order of Authorizing Entity or an Agent, without additional certification as to the use of the proceeds. Number of signatures required

Guaranty the payment and performance of debts, liabilities and obligations owed to Financial Institution or its successors and assigns by (Borrower):

☐ **Specific Debts.** The debts, liabilities and obligations, and their renewals, extensions, refinancing and modifications, evidenced by *(describe)*:

☐ **All Debts.** All debts, liabilities and obligations, and their renewals, extensions, refinancing and modifications, that Borrower owes now or in the future to Financial Institution, to the extent allowed by law.

Number of Signatures required

☐ **Grant a Security Interest.** The designated Agents may also grant a security interest, lien or other encumbrance to Financial Institution in any or all real or personal property that Authorizing Entity now owns or may acquire in the future for the payment or performance of this guaranty. Number of signatures required

a, b, c, d, e Periodically amend, restructure, renew, extend, modify, substitute or terminate any agreements or arrangements with Financial Institution that relate to this Authorization. Number of signatures required 1

a, b, c, d, e Execute other agreements that Financial Institution may require, and perform or cause to be performed any further action necessary to carry out the purposes of this Authorization. Number of signatures required 1

Other *(specify)*

Number of signatures required

**INTERPRETATION.** Whenever used, the singular includes the plural and the plural includes the singular. The section headings are for convenience only and are not to be used to interpret or define the terms of this Authorization.

**SIGNATURES.** By signing, I certify and agree to the terms contained in this Authorization on behalf of Authorizing Entity on 1/27/2022  
I also acknowledge receipt of a copy of this Authorization.

**AUTHORIZATION'S SIGNERS:**

By: \_\_\_\_\_ By: \_\_\_\_\_  
Name Date Attest: Name Date  
LYNN ZABEL

**FOR FINANCIAL INSTITUTION USE ONLY**

Acct/Loan # 284703 PORT 115417 Authorization and agreement completed and effective 01/27/2022  
By MELISSA ARENDT for the Financial Institution.

North Fork Zumbro River at  
Mazeppa Channel Restoration

Pay Voucher 7



<b>Client:</b> Wabasha County SWCD 611 Broadway Ave Wabasha, MN 55981	<b>Contractor:</b> Environmental Troubleshooters, Inc. 3100 Courthouse Lane Eagan, MN 55121
---	---

<b>WSB Project No.:</b> 014051-000
<b>Client Project No.:</b>
<b>State Project No.:</b>
<b>Federal Project No.:</b>

Contract Amount		Funds Encumbered	
Original Contract	\$251,299.40	Original	\$251,299.40
Contract Changes	\$61,829.72	Additional	N/A
Revised Contract	\$313,129.12	Total	\$251,299.40

Work Certified To Date	
Base Bid Items	\$244,908.60
Contract Changes	\$56,317.38
Material On Hand	\$0.00
Total	\$301,225.98

Work Certified This Voucher	Work Certified To Date	Less Amount Retained	Less Previous Payments	Amount Paid This Voucher	Total Amount Paid To Date
\$51,632.67	\$301,225.98	\$6,024.52	\$244,601.44	\$50,600.02	\$295,201.46
Percent Retained: 2%			Percent Complete: 96.2%		

This is to certify that the items of work shown in this Pay Voucher have been actually furnished for the work comprising the above-mentioned project in accordance with the plans and specifications heretofore approved.

Approved By WSB

Approved By Environmental Troubleshooters, Inc.

Project Engineer

1-17-2022

Date

1/17/22

Approved By Wabasha County SWCD

Date



Payment Summary				
No.	Up Through Date	Work Certified Per Voucher	Amount Retained Per Voucher	Amount Paid Per Voucher
1	02/11/21	\$42,047.14	\$2,102.36	\$39,944.78
2	02/19/21	\$89,265.68	\$4,463.28	\$84,802.40
3	03/19/21	\$51,515.03	\$2,575.75	\$48,939.28
4	05/20/21	\$58,764.01	\$2,938.20	\$55,825.81
5	06/23/21	\$8,001.45	\$400.08	\$7,601.37
6	08/06/21	\$0.00	(\$7,487.80)	\$7,487.80
7	01/17/22	\$51,632.67	\$1,032.65	\$50,600.02

Funding Category Name	Work Certified To Date	Less Amount Retained	Less Previous Payments	Amount Paid This Voucher	Total Amount Paid To Date
014051-000 Source 1	\$301,225.98	\$6,024.52	\$244,601.44	\$50,600.02	\$295,201.46

Accounting Number	Funding Source	Amount Paid This Voucher	Revised Contract Amount	Funds Encumbered To Date	Paid Contractor To Date
014051-000 Source 1	Local	\$50,600.02			\$295,201.46

Contract Item Status									
Line No.	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Voucher	Amount This Voucher	Quantity To Date	Amount To Date
1	2021.501	MOBILIZATION	LS	\$4,250.00	1	0	\$0.00	1	\$4,250.00
2	2051.501	MAINT & RESTORATION OF HAUL ROADS	LS	\$2,520.00	1	0	\$0.00	1	\$2,520.00
3	2101.505	CLEARING	ACRE	\$3,318.52	2.7	0	\$0.00	2.7	\$8,960.00
4	2101.505	GRUBBING	ACRE	\$2,635.29	1.7	0	\$0.00	1.7	\$4,479.99
5	2104.501	REMOVE CONCRETE STRUCTURES (DAM REMNANTS)	LS	\$2,280.00	1	0	\$0.00	1	\$2,280.00
6	2105.507	COMMON EXCAVATION (P)	C Y	\$4.49	31405	0	\$0.00	31405	\$141,008.45
7	2511.507	RANDOM RIPRAP CLASS I	C Y	\$57.55	100	0	\$0.00	100	\$5,755.00
8	2511.507	RANDOM RIPRAP CLASS V	C Y	\$49.78	300	0	\$0.00	300	\$14,934.00
9	2573.502	STABILIZED CONSTRUCTION EXIT	EACH	\$1,000.00	2	0	\$0.00	2	\$2,000.00
10	2573.503	SILT FENCE; TYPE MS	L F	\$2.01	870	0	\$0.00	439	\$882.39
11	2573.503	FLOTATION SILT CURTAIN TYPE MOVING WATER	L F	\$7.94	425	0	\$0.00	425	\$3,374.50
12	2573.503	SEDIMENT CONTROL LOG TYPE COMPOST	L F	\$1.47	3400	0	\$0.00	2932	\$4,310.04
13	2575.508	SEED MIXTURE 21-111	LB	\$0.86	193	0	\$0.00	193	\$165.98
14	2575.508	SEED MIXTURE 25-131	LB	\$7.48	60	0	\$0.00	50	\$374.00

Contract Item Status									
Line No.	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Voucher	Amount This Voucher	Quantity To Date	Amount To Date
15	2575.508	SEED MIXTURE 32-241	LB	\$7.13	190	0	\$0.00	190	\$1,354.70
16	2575.508	SEED MIXTURE 34-261	LB	\$23.08	91	0	\$0.00	91	\$2,100.28
17	2575.508	HYDRAULIC BONDED FIBER MATRIX	LB	\$0.97	31000	0	\$0.00	26091	\$25,308.27
18	2575.602	SITE RESTORATION	EACH	\$1,740.00	2	0	\$0.00	2	\$3,480.00
19	2575.605	MULCH MATERIAL TYPE 1	ACRE	\$166.67	1.2	0	\$0.00	1.2	\$200.00
20	2577.210	TOE WOOD	L F	\$38.00	400	0	\$0.00	400	\$15,200.00
21	2577.502	LIVE STAKES	EACH	\$4.38	450	0	\$0.00	450	\$1,971.00
<b>Bid Totals:</b>							<b>\$0.00</b>		<b>\$244,908.60</b>

Project Category Totals		
Category	Amount This Voucher	Amount To Date
Base bid	\$0.00	\$244,908.60

Contract Change Item Status											
CC	CC No.	Line No.	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Voucher	Amount This Voucher	Quantity To Date	Amount To Date
CO	1	22	2104.601	EXPANDING MORTAR PILOT TEST	LS	\$960.00	1	0	\$0.00	1	\$960.00
CO	1	23	2540.601	PURCHASE EXPANDING MORTAR AND DELIVERY	LS	\$1,524.71	1	0	\$0.00	1	\$1,524.71
CO	1	24	2104.601	DRILL AND APPLY MORTAR TO BOTH DAM REMNANTS	LS	\$2,200.00	1	0	\$0.00	1	\$2,200.00
CO	2	25	2021.501	MOBILIZATION	LS	\$6,480.00	1	1	\$6,480.00	1	\$6,480.00
CO	2	26	2051.501	MAINTENANCE AND RESTORATION OF HAUL ROADS	LS	\$2,520.00	1	1	\$2,520.00	1	\$2,520.00
CO	2	27	2101.505	CLEARING	ACRE	\$3,318.52	0.5	0.5	\$1,659.26	0.5	\$1,659.26
CO	2	28	2101.505	GRUBBING	ACRE	\$2,635.29	0.5	0.5	\$1,317.65	0.5	\$1,317.65
CO	2	29	2105.507	COMMON EXCAVATION	C Y	\$9.99	3500	3500	\$34,965.00	3500	\$34,965.00
CO	2	30	2573.503	SEDIMENT CONTROL LOG TYPE COMPOST	L F	\$1.47	1500	1500	\$2,205.00	1500	\$2,205.00
CO	2	31	2575.508	SEED MIXTURE 32-241	LB	\$7.13	68	68	\$484.84	68	\$484.84



**Contract Change Item Status**

CC	CC No.	Line No.	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Voucher	Amount This Voucher	Quantity To Date	Amount To Date
CO	2	32	2575.508	SEED MIXTURE 34-261	LB	\$23.08	49	49	\$1,130.92	49	\$1,130.92
CO	2	33	2575.602	SITE RESTORATION	EACH	\$1,740.00	1	0.5	\$870.00	0.5	\$870.00
CO	2	34	2575.508	HYDRAULIC BONDED FIBER MATRIX	LB	\$0.97	4700	0	\$0.00	0	\$0.00
CO	2	35	2575.605	MULCH MATERIAL TYPE 1	ACRE	\$166.67	0.5	0	\$0.00	0	\$0.00
<b>Contract Change Totals:</b>									<b>\$51,632.67</b>		<b>\$56,317.38</b>

**Contract Change Totals**

No.	Contract Change	Description	Amount This Voucher	Amount To Date
1	CO	Dam remnant removal using expanding mortar.	\$0.00	\$4,684.71
2	CO	Scope Expansion Lange Property New Substantial Completion Date is December 31, 2021 and new Final Completion Date is June 30, 2022.	\$51,632.67	\$51,632.67

**Material On Hand Additions**

Line No.	Item	Description	Date	Added	Comments

**Material On Hand Balance**

Line No.	Item	Description	Date	Added	Used	Remaining

**Wabasha County SWCD – Root River SWCD  
Contract for Services  
In Support of Surface Water Assessment Grant Program**

THIS AGREEMENT is made and entered into by and between Wabasha County Soil and Water Conservation District, 611 Broadway Ave., Suite 10, Wabasha, MN 55981, hereinafter referred to as the “Wabasha SWCD”, and Root River Soil and Water Conservation District, 805 N. Hwy. 44/76, Suite 1, Caledonia, MN 55921, hereinafter referred to as the “Contractor”.

**RECITALS**

WHEREAS, the SWCD wishes to purchase the services of Contractor for water quality monitoring in support of the WinLaC Prioritization & Public Outreach Project efforts for the Mississippi River – Winona and La Crescent Watersheds, and the Contractor is willing to provide these services;

WHEREAS, there are funds available for the purchase of these services through a grant agreement with the State of Minnesota Pollution Control Agency;

NOW, THEREFORE, in consideration of mutual undertakings and agreements hereinafter set forth, the SWCD and the Contractor agree as follows:

**1. Term and Cost of the Agreement**

MF  
1/20/22  
The Contractor agrees to furnish services on behalf of Wabasha SWCD during the period commencing, January 19, 2022, or until all signatures are obtained, and terminating June 30, 2023, or until all obligations set forth in this contract have been satisfactorily fulfilled, whichever occurs first. The Contractor is not an employee of Wabasha SWCD.

The Contractor shall be paid for services rendered according to the WinLaC Prioritization & Public Outreach Project Workplan. The cost of this agreement covers up to \$3,201.00 for staff time based on the hourly rate structure approved by the Minnesota Pollution Control Agency and detailed in WinLaC Prioritization & Public Outreach Project Workplan (Attachment A). Up to \$412.50 is available for travel expenses. Subject to approval by Wabasha SWCD, the Contractor may modify Attachment A to make changes to the workplan. Some changes may require approval of the grantor, State of Minnesota Pollution Control Agency (MPCA).

The Contractor shall work cooperatively with other Mississippi River-Winona/La Crescent SWAG grant partners, Root River Soil and Water Conservation District (SWCD), to achieve goals of the WinLaC Prioritization & Public Outreach Project.

The Contractor also agrees to adhere to the provisions of the attached Minnesota Pollution Control Agency Grant Agreement.

**2. Services to be Provided**

The services to be performed by the contractor are detailed in the Joint Powers Agreement between MPCA and Wabasha SWCD and its Attachment A (WinLaC Prioritization & Public Outreach Project Workplan), which include chloride water quality monitoring. This work is directed by the MPCA and completed in coordination with Wabasha SWCD and Root River SWCD.

### **3. Payment for Services**

Contractor shall submit invoices quarterly to Wabasha SWCD, along with documentation of completed tasks. Grant funds are disbursed from the MPCA to Wabasha SWCD on a reimbursement basis. Wabasha SWCD shall submit invoices, which include the contractor's invoices, to the MPCA. Wabasha SWCD shall issue payment to the Contractor after such payment is approved and funds received from the MPCA. No other payments shall be made to the Contractor. It is understood that any reductions or termination of funds allocated to the State for this project work may result in a like reduction to Contractor. No expenditures can be incurred after June 30, 2023.

### **4. Contractor Status**

Nothing contained in this Agreement is intended or should be construed as creating the relationship of co-partners of joint ventures with Wabasha SWCD. No tenure or any rights or benefits available to Wabasha SWCD employees shall accrue to the Contractor or employees of the Contractor performing services under this Agreement.

### **5. Indemnification and Insurance**

Each party shall be responsible for claims, losses, damages and expenses which are proximately caused by the wrongful or negligent acts or omissions of that party or its agents, employees or representatives acting within the scope of their duties. The liability of Wabasha SWCD is as set out in Chapter 466 of Minnesota Statutes and subject to the limitations therein. 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. This provision shall survive the termination of this Agreement.

### **6. Data Practices**

All data collected, created, received, maintained, or disseminated for any purposes by the activities of Contractor because of this contract is governed by the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as amended, the Minnesota Rules implementing such act now in force or as adopted, as well as federal regulations on data privacy.

### **7. Records-Availability and Retention**

The Contractor agrees that Wabasha SWCD, the State Auditor, or any of their duly authorized representatives at any time during normal business hours and as often as they may reasonably deem necessary, shall have access to and the right to examine, audit, excerpt, and transcribe any books, documents, papers, records, etc., which are pertinent to the accounting practices and procedures of the Contractor and involve transactions relating to this Agreement.

### **8. Merger and Modification**

It is understood and agreed that the entire Agreement between the parties is contained here and that this Agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter. All items referred to in this Agreement are incorporated or attached and are deemed to be part of this Agreement. These include Joint Powers Agreement between MPCA and Wabasha SWCD and its Attachment A (WinLaC Prioritization & Public Outreach Project Workplan).

Any material alterations, variations, modifications, or waivers of provisions of this Agreement shall be valid only when they have been reduced to writing as amendment and signed by the parties.

## **9. Default and Cancellation**

If the Contractor fails to perform any of the provisions of this Agreement or so fails to administer the work as to endanger the performance of the Agreement, this shall constitute default.

Unless the Contractor's default is excused, Wabasha SWCD may, upon written notice, immediately cancel this Agreement in its entirety.

This Agreement may be canceled with or without cause by either party upon thirty days written notice. In the event of such a cancellation, Contractor shall be entitled to payment, determined on a pro rata basis, for work or services satisfactorily performed.

## **10. Subcontracting and Assignment**

Contractor shall not enter into any subcontract for performance of any services contemplated under this Contract without prior written approval of Wabasha SWCD and subject to such conditions and provisions as Wabasha SWCD may deem necessary. The Contractor shall be responsible for the performance of all subcontractors.

## **11. Nondiscrimination**

During the performance of the Agreement, Contractor agrees to the following: No person shall, on the grounds of race, color, religion, age, sex, disability, marital status, sexual orientation, public assistance status, criminal record, creed or national origin excluded from full employment rights in, participation in, be denied by benefits of or be otherwise subjected to discrimination under any and all applicable federal and state laws against discrimination.

## **12. Ownership of Documents**

The State owns all rights, title, and interest in all of the intellectual property rights, including copyrights, patents, trade secrets, trademarks, and service marks in the Works and Documents. Works means all inventions, improvements, discoveries (whether or not patentable), databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, and disks conceived, reduced to practice, created or originated by the Grantee, its employees, agents, and subcontractors, either individually or jointly with others in the performance of this grant. Works includes "Documents." Documents are the originals of any databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, disks, or other materials, whether in tangible or electronic forms, prepared by the Grantee, its employees, agents, or subcontractors, in the performance of this grant. The Documents will be the exclusive property of the State and all such Documents must be immediately returned to the State by the Grantee upon completion or cancellation of this grant at the State's request. To the extent possible, those Works eligible for copyright protection under the United States Copyright Act will be deemed to be "works made for hire." The Grantee assigns all right, title, and interest it may have in the Works and the Documents to the State. The Grantee must, at the request of the State, execute all papers and perform all other acts necessary to transfer or record the State's ownership interest in the Works and Documents.

## **13. Drug-Free Workplace Requirements**

Wabasha SWCD provides a drug-free workplace. The unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in Wabasha SWCD's workplace. As a condition of the contract, the contractor will abide by the terms of the above statement and will notify Wabasha SWCD in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

Signature \_\_\_\_\_

Lynn Zabel

Wabasha County SWCD Chair

Date \_\_\_\_\_

Signature Matt W. Feldmeier

Matt Feldmeier

Root River SWCD Chair

Date 1/13/2022

## PERCENT BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

### General Information

Organization:  <b>Wabasha SWCD</b>	Contract Number:  <b>19-Capacity-11</b>	Other state or non-State funds?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> No	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input type="checkbox"/> Board Meeting Date(s):
--	---	---	--	---

\*If contract amended, attach amendment form(s) to this contract.

### Applicant

Land Occupier Name  <b>Bernard Sheehan</b>	Address <b>63041 County Road 84</b>	City/State <b>Kellogg, MN</b>	Zip Code <b>55945</b>
--	--	----------------------------------	--------------------------

\* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

### Conservation Practice Location

Township Name:  <b>Greenfield</b>	Township No:  <b>110</b>	Range No.:  <b>10</b>	Section No.  <b>25</b>	<b>1/4,1/4</b>  <b>SE1/4,SW1/4</b>
---	--------------------------------	-----------------------------	------------------------------	--

### Contract Information

I (we), the undersigned, do hereby request cost share assistance to help defray the cost of installing the following practice(s) listed on the second page of this contract. It is understood that:

1. The land occupier is responsible for full establishment, operation, and maintenance of all practices and upland treatment criteria applied under this program to ensure that the conservation objective of the practice is met and the effective life, a minimum of 20 years, is achieved. The specific operation and maintenance requirements for the conservation practice listed are described in the operation and maintenance plan prepared for this contract by the technical assistance provider.
2. Should the land occupier fail to maintain the practice during its effective life, the land occupier is liable to the State of Minnesota for the amount up to 150% of the amount of financial assistance received to install and establish the practice unless the failure was caused by reasons beyond the land occupier's control, or if conservation practices are applied at the land occupier's expense that provide equivalent protection of the soil and water resources.
3. If title to this land is transferred to another party before expiration of the aforementioned life, it shall be the responsibility of the landowner who signed this contract to advise the new owner that this contract is in force and to notify other parties to the contract of the transfer.
4. Practice(s) must be planned and installed in accordance with technical standards and specifications of the:

**351 Well Decommissioning NRCS Field Office Technical Guide**

5. Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
6. This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by 11/30/2022, this contract will be automatically terminated on that date.
7. **Cost-share funds will only be provided to applicants that use a licensed well driller to seal their well. Well must be sealed by a MDH licensed well contractor and once well is fully sealed, contractor will submit a Well and Boring Sealing Record to MDH. This information must be provided to the Wabasha SWCD.**
8. Items of cost for which reimbursement is claimed are to be supported by invoices/receipts for payments and will be verified by the organization board as practical and reasonable. The invoices must include the name of the vendor; materials, labor or equipment used; the component unit costs and the dates the work was performed. The organization board has the authority to make adjustments to the costs submitted for reimbursement.


### Applicant Signatures

The land occupier's signature indicates agreement to:

1. Grant the organization's representative(s) access to the parcel where the conservation practice will be located.
2. Obtain all permits required in conjunction with the installation and establishment of the practice prior to starting construction of the practice.
3. Be responsible for the operation and maintenance of conservation practices applied under this program in accordance with an operation and maintenance plan prepared by the technical assistance provider.



4. Not accept cost-share funds, from state sources in excess of 50.0%, or state and federal sources that when combined are in excess of 50.0% of the total cost to establish the conservation practice.
5. To provide copies of all forms and contracts pertinent to any other state or non-state programs that are contributing funds toward this project.

Date <b>1-21-22</b>	Land Occupier 
Date	Landowner, if different from applicant
	Address, if different from applicant information:

### Conservation Practice

The primary practice for which cost-share is requested is: **351 Well Decommissioning**

Eligible Component Standards & Names  <b>351 Well Decommissioning</b>	Engineered Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Ecological Practice: <input type="checkbox"/> YES <input type="checkbox"/> NO	Total Project Cost Estimate  <b>\$5,345.00</b>
---	---	--

### Technical Assessment and Cost Estimate

I have the appropriate technical expertise and have reviewed the site where the above-listed practice is to be installed and find it is needed and that the estimated quantities and costs are practical and reasonable.

Date <b>1-20-2022</b>	Technical Assistance Provider <b>Matt Kempinger</b>	<b>Meets criteria TA will be licensed well contractor</b>
--------------------------	--	---

### Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed 50.0% of the total cost to establish the conservation practice.

Amount	Program Name	Fiscal Year
\$1,000.00	2019 Capacity	2019

Board Meeting <b>1/27/2021</b>	Authorized Signature	Total Amount Authorized <b>\$1,000.00</b>
-----------------------------------	----------------------	--

## FLAT RATE BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

### General Information

Organization: <b>Wabasha SWCD</b>	Contract Number: <b>21-Capacity-5</b>	Other state or non-state funds? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input checked="" type="checkbox"/> Board Meeting Date(s): <b>11-18-21</b>
--------------------------------------	--	---	--	---

\*If contract amended, attach amendment form(s) to this contract.

### Applicant

Land Occupier Name <b>Rachel Walkes</b>	Address <b>25089 County Road 25</b>	City/State <b>Plainview, MN</b>	Zip code <b>55964</b>
--	--	------------------------------------	--------------------------

\* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

### Conservation Practice Location

Township Name: <b>Plainview</b>	Township No: <b>108</b>	Range No.: <b>11</b>	Section No. <b>29</b>	<b>1/4, 1/4</b> <b>NE, SW</b>
------------------------------------	----------------------------	-------------------------	--------------------------	----------------------------------

### Contract Information

I (we), the undersigned, do hereby request cost share assistance to help defray the cost of installing the following practice(s) listed on the second page of this contract. It is understood that:

1. The land occupier is responsible for full establishment, operation, and maintenance of all practice(s) applied under this program to ensure that the conservation objectives are met and the effective life, a minimum of \_\_\_\_\_ years, is achieved. The specific operation and maintenance requirements for the conservation practice(s) listed are described in the Operation and Maintenance plan prepared for this contract by the technical assistance provider.
2. Should the land occupier fail to maintain the practice(s) during its effective life, the land occupier is liable to the organization for the amount up to 150% of the amount of financial assistance received to complete the practice(s) unless the failure was caused by reasons beyond the land occupier's control, or if conservation practices are applied at the land occupier's expense that provide equivalent protection of the soil and water resources.
3. If title to this land is transferred to another party before expiration of the aforementioned effective life, it shall be the responsibility of the landowner who signed this contract to advise the new owner that this contract is in force and to notify other parties to the contract of the transfer.
4. Practice(s) must be planned and installed in accordance with technical standards and specifications of the:

**340 Cover Crops**

5. Increases in the practice(s) units or cost must be approved by the organization board through amendment of this contract as a condition to increase the payments.
6. This contract, when approved by the organization board, will remain in effect unless canceled or amended by mutual agreement. If practice(s) covered by this contract have not been completed by 11/1/21, 11/1/22, 11/1/23, this contract will be automatically terminated on that date.
7. Reimbursement requests must be supported by a completed voucher.

### Applicant Signatures

The land occupier's signature indicates agreement to:

1. Grant the organization's representative(s) access to the parcel(s) where the conservation practice(s) will be located.
2. Obtain any permits required in conjunction with the completion of the practice(s) prior to starting work on the practice(s).
3. Be responsible for the operation and maintenance of conservation practice(s) applied under this program in accordance with an Operation and Maintenance Plan prepared by the technical assistance provider.
4. Not accept any other state or federal funds for the practice(s) named in this agreement.

Date <b>10/19/2021</b>	Land Occupier <b>Rachel Walkes</b>
---------------------------	---------------------------------------

Date 10/19/21	Landowner, if different from applicant <i>Jon Cravath</i>
Address, if different from applicant information: 51445 CR4 PLATVIEW, MA	

### Conservation Practice

The primary practice for which cost-share is requested is

**340 Cover Crops**

Practice standard(s) or eligible component  340 Cover Crops	Engineered Practice: <input type="checkbox"/> YES <input type="checkbox"/> NO	Units  <b>30 acres</b>
	Ecological Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

### Technical Assessment and Cost Estimate

I have the appropriate technical expertise and have reviewed the site where the above-listed practice is to be installed and find it is needed and that the estimated quantities and costs are practical and reasonable.

Date 10/26/21	Technical Assistance Provider <i>[Signature]</i>
------------------	---

### Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed a rate of: \$30/acre

Date Oct 28, 2021	Authorized Signature <i>[Signature]</i>	Total Amount Authorized  <b>\$2,700.00</b>
----------------------	--	--



## FLAT RATE BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

### General Information

Organization:  Wabasha SWCD	Contract Number:  18-Capacity-3	Other state or non-state funds?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input checked="" type="checkbox"/> Board Meeting Date(s): 1-27-22
-----------------------------------	---------------------------------------	---	--	---

\*If contract amended, attach amendment form(s) to this contract.

### Applicant

Land Occupier Name  Anthony Burke	Address  57393 225th Ave	City/State  Plainview, MN	Zip code  55964
---	--------------------------------	---------------------------------	-----------------------

\* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

### Conservation Practice Location

Township Name:  Highland	Township No:  109	Range No.:  11	Section No.  27 & 28	1/4, 1/4  S 1/2, NE 1/4
--------------------------------	-------------------------	----------------------	----------------------------	-------------------------------

### Contract Information

I (we), the undersigned, do hereby request cost share assistance to help defray the cost of installing the following practice(s) listed on the second page of this contract. It is understood that:

1. The land occupier is responsible for full establishment, operation, and maintenance of all practices and upland treatment criteria applied under this program to ensure that the conservation objective of the practice is met and the effective life, a minimum of 3 years, is achieved. The specific operation and maintenance requirements for the conservation practice listed are described in the operation and maintenance plan prepared for this contract by the technical assistance provider.
2. Should the land occupier fail to maintain the practice during its effective life, the land occupier is liable to the State of Minnesota for the amount up to 150% of the amount of financial assistance received to install and establish the practice unless the failure was caused by reasons beyond the land occupier's control, or if conservation practices are applied at the land occupier's expense that provide equivalent protection of the soil and water resources.
3. If title to this land is transferred to another party before expiration of the aforementioned life, it shall be the responsibility of the land occupier who signed this contract to advise the new owner that this contract is in force and to notify other parties to the contract of the transfer.

4. Practice(s) must be planned and installed in accordance with technical standards and specifications of the:

efotg 340 cover crops installed by 11/1/2018, 11/1/2019, 11/1/2020

5. Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
6. This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by 11/1/2020, this contract will be automatically terminated on that date.
7. Reimbursement requests must be supported by a completed voucher.

### Applicant Signatures

The land occupier's signature indicates agreement to:

1. Grant the organization's representative(s) access to the parcel where the conservation practice will be located.
2. Obtain all permits required in conjunction with the installation and establishment of the practice prior to starting construction of the practice.
3. Be responsible for the operation and maintenance of conservation practices applied under this program in accordance with an operation and maintenance plan prepared by the technical assistance provider.
4. Not accept any other state or federal funds for this practice.

Date 8-21-18	Land Occupier Tony Bledsoe
Date 8-21-18	Landowner, if different from applicant Jim Bledsoe
	Address, if different from applicant information: Jim Bledsoe

### Conservation Practice

The primary practice for which cost-share is requested is 340 Cover Crops

Eligible Component Standard & Name  30ac 340 Cover Crops	Engineered Practice: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Total Project Cost Estimate  \$2,700.00
	Ecological Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

### Technical Assessment and Cost Estimate

I have the appropriate technical expertise and have reviewed the site where the above-listed practice is to be installed and find it is needed and that the estimated quantities and costs are practical and reasonable.

Date 8-22-18	Technical Assistance Provider [Signature]
-----------------	--

### Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed a rate of: \$30/ac

Amount	Program Name	Fiscal Year
\$2,700.00	Capacity	2018

Board Meeting Date 8/23/2018	Authorized Signature [Signature]	Total Amount Authorized \$2,700.00
---------------------------------	-------------------------------------	---------------------------------------



## PERCENT BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

### General Information

Organization:	Contract Number:	Other state or non-State funds?	Amendment <input type="checkbox"/>	Canceled <input type="checkbox"/>
Wabasha SWCD	21-SDW-1	<input type="checkbox"/> YES <input checked="" type="checkbox"/> No	Board Meeting Date(s):	Board Meeting Date(s):

\* If contract amended, attach amendment form(s) to this contract.

### Applicant

Land Occupier Name	Address	City/State	Zip Code
Joseph Young	54544 225th Ave	Plainview, MN	55964

\* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

### Conservation Practice Location

Township Name:	Township No:	Range No.:	Section No.	1/4, 1/4
Plainview	108	11	11	SW, NW

### Contract Information

I (we), the undersigned, do hereby request cost share assistance to help defray the cost of installing the following practice(s) listed on the second page of this contract. It is understood that:

1. The land occupier is responsible for full establishment, operation, and maintenance of all practices and upland treatment criteria applied under this program to ensure that the conservation objectives are met and the effective life, a minimum of N/A years, is achieved. The specific operation and maintenance requirements for the conservation practice(s) listed are described in the Operation and Maintenance plan prepared for this contract by the technical assistance provider.
2. Should the land occupier fail to maintain the practice(s) during its effective life, the land occupier is liable to the organization for the amount up to 150% of the amount of financial assistance received to install and establish the practice(s) unless the failure was caused by reasons beyond the land occupier's control, or if conservation practices are applied at the land occupier's expense that provide equivalent protection of the soil and water resources.
3. If title to this land is transferred to another party before expiration of the aforementioned life, it shall be the responsibility of the landowner who signed this contract to advise the new owner that this contract is in force and to notify other parties to the contract of the transfer.
4. Practice(s) must be planned and installed in accordance with technical standards and specifications of the:

N/A

5. Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
6. This contract, when approved by the organization board, will remain in effect unless canceled or amended by mutual agreement. If the practice(s) covered by this contract have not been installed by 6/30/22, this contract will be automatically terminated on that date.
7. Items or cost for which reimbursement is claimed are to be supported by invoices/receipts for payments and will be verified by the organization board as practical and reasonable. The invoices/receipts must include: the name of the vendor; the materials, labor or equipment used; the component unit costs and the date(s) the work was performed. The organization board has the authority to make adjustments to the costs submitted for reimbursement. Pre-Construction Cover is exempt from having the required invoices/receipts. Reimbursement requests must also be supported by a completed Percent Based Voucher Form.

### Applicant Signatures

The land occupier's signature indicates agreement to:

1. Grant the organization's representative(s) access to the parcel(s) where the conservation practice(s) will be located.
2. Obtain any permits required in conjunction with the installation and establishment of the practice(s) prior to starting construction of the practice(s).
3. Be responsible for the operation and maintenance of conservation practice(s) applied under this program in accordance with an Operation and Maintenance Plan prepared by the technical assistance provider.
4. Not accept cost-share funds, from state sources in excess of 50%, or state and non-state sources that when combined are in excess of \_\_\_\_\_ % of the total cost to establish the conservation practice(s). Pre-construction Cover is exempt from the percent reimbursement rate limitations when utilizing the Flat Rate Payment option.
5. Provide copies of all forms and contracts pertinent to any other state or non-state programs that are contributing funds toward this project.

Date 01/25/2022	Land Occupier Joseph A. Young
Date	Landowner, if different from applicant
	Address, if different from applicant information:

### Conservation Practice

The primary practice for which cost-share is requested is: **Reverse-Osmosis Water Treatment System**

Practice standard(s) or eligible component(s)	Engineered Practice: <input type="checkbox"/> YES <input type="checkbox"/> NO	Total Project Cost Estimate
Reverse-Osmosis Water Treatment System	Ecological Practice: <input type="checkbox"/> YES <input type="checkbox"/> NO	<b>\$3,331.00</b>

### Technical Assessment and Cost Estimate

I have the appropriate technical expertise and have reviewed the site where the above-listed practice(s) will be installed and deem the practice(s) needed and that the estimated quantities and costs are practical and reasonable.

Date	Technical Assistance Provider
------	-------------------------------

### Pre-Construction Cover

Allowed when temporary cover is necessary for future installation of structural conservation practices. A Flat Rate Payment of up to \$150 per acre, not to exceed 10 acres, is allowed as part of a State Cost-Share contract for the installation of structural practice(s).

Amount / Acre (NTE \$150/acre)	Number of Acres (NTE 10 Acres)	Total Amount

### Amount Authorized for Financial Assistance

The organization board has authorized the following for financial assistance, total not to exceed 50.0% of the total cost to establish the conservation practice plus the pre-construction cover total amount if utilizing the Flat Rate Payment option.

Date	Authorized Signature	Total Amount Authorized <b>\$1,665.50</b>
------	----------------------	--

# FEEDLOT VII COST-SHARE ASSISTANCE APPLICATION/CONTRACT

CONSERVATION DISTRICT

CONTRACT: 19-319FL-4

## Wabasha County

### Applicant

Applicant	Address	City/State	Zip
Lars Polson	30533 580 <sup>th</sup> St	Millville, MN	55957

### Conservation Practice Location

Township Name	Township	Range	Section	¼
Oakwood	109N	12W	29	NW1/4

### Contract Information

I (we) the undersigned do hereby request cost-share assistance to help defray the cost of installing the following Small Feedlot Fix.

The project includes the following practices:

Manure Stacking Slab, Solid Settling Basin, Picket Fence, Vegetative Treatment Area, Clean Water Diversion, Ground Gutter, Re-grading, Critical Area Planting, Milk House Waste Treatment, Abandoning Noncompliant Manure Storage Pit

It is understood that:

1. The land occupier or landowner is responsible for the operation and maintenance of practices applied under this program to ensure that the conservation objective of the practice is met.
2. Costs covered through the Feedlot VII grant are for Implementation and Materials of the eligible practices.
3. **Cost Share: up to 75%**
4. All work completed under this program meets the guidelines set forth in the Feedlot VII grant.
5. Practices will be installed by 6/30/22 unless this contract is amended by mutual consent to reschedule the work and funding.
6. Items of cost for which reimbursement is claimed are to be supported by invoices/receipts for payments and will be verified by the conservation district board as practical and reasonable.

**A site inspection will be done by your CFO and the Professional Engineer, the PE will oversee construction; the CFO and Professional Engineer will sign off on completed construction.**



Total Cost of Project \$219,636.07 Amount Requested \$49,753.89

Owner's Signature [Signature] Date 1-21-2022

PE Signature [Signature] Date 1/24/22

**Required MinnFarm Rating:**

Before Practice Installed: 3456 lb BODs/yr

After Practice Installed: 21 lb BODs/yr

Amount Authorized: \$49,753.89

SWCD Board Chair \_\_\_\_\_ Date \_\_\_\_\_

***Upon Completion of Construction:***

***I have reviewed the site where the above listed conservation practice(s) have been installed and have met the requirements outlined in the 319 Cost-Share for Small Feedlot Fixes grant.***

CFO \_\_\_\_\_ Date \_\_\_\_\_

SWCD Technician \_\_\_\_\_ Date \_\_\_\_\_

SWCD Board Chair \_\_\_\_\_ Date \_\_\_\_\_

PE Signature [Signature] Date 1/24/22

Lars Polson Feedlot Fix

Actual Project Cost	
Total Cost	\$ 219,636.07
75% of Total Cost	\$ 164,727.05

Contracted Amounts	
19-319FL-4	\$ 49,753.09
LMFR-17RCPP-5WAB	\$ 109,973.16
MAWQCP	\$ 5,000.00
Total Cost Share	\$ 164,726.25
Total Cost Share %	75%