

Due to the current CDC guidelines on social distancing, we are limiting the number in attendance to 8 people at the board meeting. We will also have limited call-in capabilities for up to 10 people. Phone# 651-560-1088 Access code # 0147478#

Phone or physical attendance will be allowed on a first come first serve basis following Wabasha SWCD board members receiving priority for phone or physical attendance.

Anyone who is in the at- risk category should consider not attending. If you would like to attend either by call-in or physically, you must notify Sue Cerwinske to hold your place in advance. [susan.cerwinske.wabashawcd@gmail.com](mailto:susan.cerwinske.wabashawcd@gmail.com) or 651-560-2053

**Wabasha Soil and Water Conservation  
District Regular Board Meeting  
November 19, 2020  
1:00 PM  
Criminal Justice Center  
EOC Room  
848 17<sup>th</sup> Street East**

**I. CALL MEETING TO ORDER–**

**II. PLEDGE OF ALLEGIANCE**

**III. AGENDA –**

A. Meeting statement – Terri Peters

*Terri Peters made the decision to have call-in and limited number of attendees at the Board Meetings. Consulted with other SWCD's and BWSR on how they were handling meetings because of COVID-19 and State of Emergency Guidelines. Calling in is allowed under the open meeting law. Phone line setup for SWCD meeting by the County. Board was contacted about this suggested change and it was agreed that this was the best solution for the situation, at this time.*

**IV. PUBLIC COMMENTS**

Comments limited to 5 minutes per speaker

**V. CONSENT AGENDA – Board Action**

A. MNPEIP Group Application for 2021  
Health Insurance for Employees

B. State of MN Professional and Technical Services Master Joint Powers Agreement and Invoice for Reimbursable RIM/CREP Easement Acquisition Services

**VI. SECRETARY'S REPORT**

A. October 22, 2020 Meeting Minutes-**Board Action**

**VII. TREASURER'S REPORT:**

A. October Program Record--**Board Action**

B. October District Financial Statements-**Board Action**

C. Program Funding Available for Cost Share – **Informational**

**VIII. PAYMENT OF MONTHLY BILLS**

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

**IX. DISTRICT REPORTS**

- A. Chair Report – Terry Helbig  
B. County Commissioner – Rich Hall  
C. District Manager Report – Terri Peters  
D. NRCS Report – Phillis Brey  
E. Keely Hansen – District Technician  
F. Matthew Kempinger – District Technician  
G. Henry Stelten – Natural Resources Technician  
H. Sue Cerwinske – Bookkeeper/Admin. Asst.

**X. OLD BUSINESS**

- A. CARES Act Funding - **Informational includes Spreadsheet**  
B. Update on office situation during COVID-19 pandemic – Terry Peters  
C. Update – Area 7 Meeting  
D. Election Update

**XI. NEW BUSINESS**

- A. Draft Audit Financial Statements for year ended 12-31-19 were sent to the State Auditor – **Board Discussion**  
B. WSB Project Budget Amendment to Perform Additional Services to Wabasha SWCD for North Fork Zumbro Mazeppa River Restoration Project – **Board Action/Signature**  
C. Approve Amendment 3 for Steve McNallan Contract 17-CAP-WS-13 to change expiration date from 11/30/20 to 6/30/21 with amount staying at \$1,000.00 for Well Sealing – **Board Action**  
D. Approve Amendment 1 for Rollie Schumacher Contract 18-Capacity-6 to change expiration date from 11/30/20 to 12/31/20 with amount staying at \$10,725.00 for Grassed Waterway– **Board Action**  
E. Set December employee evaluations – **Board Action**  
F. Set December 2021 Work Plan Meeting – **Board Action**  
G. Approve Voucher Payment for Joe Flynn Contract 20-CWMA-3 in the amount of \$2,000.00 (314 Brush Management – **Board Action**  
H. Approve Voucher Payment for Michael Morath 18-CWMA-3 in the amount of \$825.00 (314 Brush Management) – **Board Action**  
I. Approve Voucher Payment for Bruce Wood Contract 19-Capacity-4 in the amount of \$750.00 (340 Cover Crops 2<sup>nd</sup> Year) – **Board Action**  
J. Approve Voucher Payment for Tom Gerken Contract 20-Capacity-1 in the amount of \$900.00 (340 Cover Crops 1<sup>st</sup> Year) – **Board Action**  
K. Approve Voucher Payment for Peter Klapperich Contract 20-Capacity-2 in the amount of \$900.00 (340 Cover Crops 1<sup>st</sup> Year) – **Board Action**  
L. Approve Voucher Payment for John Miller Contract 19-DWP-CC-4 in the amount of \$900.00 (340 Cover Crops 1<sup>st</sup> Year) – **Board Action**  
M. Approve Voucher Payment for Peter Wood Contract 19-Capacity-5 in the amount of \$600.00 (340 Cover Crops 2<sup>nd</sup> Year) – **Board Action**

**XII. Upcoming Events:**

- A. MASWCD Business Meeting/Convention will be held in a virtual format  
December 8, 2020 from 9:00 am to noon

[https://www.maswcd.org/Annual\\_Convention/annual\\_convention.htm](https://www.maswcd.org/Annual_Convention/annual_convention.htm)

**XIII. Board Reports**

- A. WW – Lynn Zabel, (Alternate, Larry Theismann)
- B. Zumbro 1W1P- Larry Theismann, (Alternate, Terry Helbig)
- C. SE SWCD Technical Support JPB – Larry Theismann, (Alternate Chuck Fick)
- D. County Board Meeting – Terry Helbig, (Alternate, Lynn Zabel)

**XIV. Adjourn –Board Action**



**TERMS AND CONDITIONS**

1. By completing and signing this application for group coverage, you are agreeing to participate in the Minnesota Public Employees Insurance Program under all the terms and conditions contained in the proposal/renewal letter provided to you by the Minnesota Public Employees Insurance Program.
2. You agree that the eligibility guidelines in effect today may not be changed until the annual renewal.

You agree to participate for a two-year term. M. S. 43A.316, Subd. 5. (d) Participation in the program is for a two-year term. **Participation is automatically renewed for an additional two-year term unless the exclusive representative, or the employer for unrepresented employees, gives the commissioner notice of withdrawal at least 30 days before expiration of the participation period.** A group that withdraws must wait two years before rejoining. An exclusive representative, or employer for unrepresented employees, may also withdraw if premiums increase 50 percent or more from one insurance year to the next. The employer is liable for the full premium due within the two year commitment in the case of an invalid termination.

Following receipt of this application, coverage selections and final rates will be confirmed in writing by the Program. Premiums are guaranteed for one year. Withdrawal from the Minnesota Public Employees Insurance Program at any time prior to the end of the two-year term may result in the state pursuing legal action against the employer. Withdrawal for any reason will result in the group's ineligibility to participate for two years.

This application constitutes an offer to purchase Minnesota Public Employees Insurance Program coverage. No contract is created until the applicant receives written confirmation of acceptance from the Minnesota Public Employees Insurance Program. No agent has the authority to waive any of the Minnesota Public Employees Insurance Program's rights or requirements or to make or alter any contract or policy. In accepting group coverage under the Minnesota Public Employees Insurance Program, it is acknowledged that:

1. The applicant is the employer for purposes of ERISA (to the extent applicable), COBRA and state law regarding continuation and conversion of group health coverage. The employer will therefore be responsible for notifying the PEIP of any and all information necessary to fulfill its obligations under these laws. The employer is also responsible for receiving from employees and forwarding to the PEIP notices of events such as an employee's divorce or legal separation or cessation of a child's eligibility under this Program.
2. The employer bears full responsibility for ensuring that its Plan satisfies any and all requirements of state or federal law that relate to employee benefit plans, including ERISA and HIPAA. Employer's legal counsel should be consulted to ensure compliance with these laws.
3. The employer assumes responsibility for collecting from employees and forwarding to the Minnesota Public Employees Insurance Program in a timely and accurate manner, notices of events such as addition of new employees, changes in coverage for employees or retirees, and changes in marital or dependent status of employees and retirees.
4. The employer understands that the monthly premium must be received in the billing and enrollment administrator's office by the 25th of the month in which you receive your invoice. The employer understands that the PEIP may terminate the employer's insurance coverage after two premium delinquencies and that there will be a \$20 service fee for all Non-Sufficient-Fund (NSF) checks.

**EMPLOYER SIGNATURE**

**EXCLUSIVE REPRESENTATIVE (if applicable)**

I hereby apply for coverage stated within. I have reviewed the proposal, rates, the terms of coverage, and the terms and conditions of participation in the Minnesota Public Employees Insurance Program.

I have reviewed the selections of coverages and acknowledge that the selections are in accordance with the current collective bargaining agreement. I further acknowledge that charges for selected coverages will be collected and remitted to the billing and enrollment administrator by their employer according to the procedures established by PEIP.

Wabasha SWCD

Employer Name

*John Peters*

Authorized Signature

*District Manager*

Title

Date

*11/19/2020*

Exclusive Representative Signature

Title

Date

Name of Agent of Record, if applicable

Innovo Benefits Signature

Date

**STATE OF MINNESOTA  
PROFESSIONAL AND TECHNICAL SERVICES  
MASTER JOINT POWERS AGREEMENT**

This master contract is between the State of Minnesota, acting through its **Board of Water and Soil Resources**, 520 Lafayette Road, St. Paul, MN 55155 ("State" or "BWSR") and **Wabasha County Soil and Water Conservation District**, 611 Broadway Ave Ste 10, Wabasha, MN 55981 ("Local Government Unit" or "LGU" or "SWCD").

**Recitals**

1. Under Minnesota Statute §15.061 and §471.59, subdivision 10, the State is empowered to engage such assistance as deemed necessary.
2. The State is in need of assistance at the local level to effectively and accurately to landowners to implement practices that conserve water and soil. Conservation measures on private lands will benefit the public by reducing erosion, sedimentation, siltation, pollution.
3. Per Rule 8400.3000 through 8400.3930 the State is directed to work with SWCDs to implement the RIM Reserve Program.
4. The SWCD represents that it is duly qualified and agrees to perform all services described in this MJPA and performed under a Work Order Contract to the satisfaction of the State.

**Master Joint Powers Agreement**

**1 Term of Master Agreement**

- 1.1 **Effective Date:** **October 1, 2020**, or the date the State obtains all required signatures under Minnesota Statute §16C.05, subdivision 2, whichever is later.  
**The SWCD must not accept work under this MJPA until it is fully executed and the SWCD has been notified by the State's Authorized Representative that it may begin accepting Work Order Contracts.**
- 1.2 **Work Order Contracts.** The term of the work for Work Order Contracts issued under this MJPA may not extend beyond the expiration date of this MJPA. Work orders that are not completed by the expiration date of this MJPA may be transferred to a newly executed MJPA, if applicable, to ensure that the authorized work is completed and SWCD is paid.
- 1.3 **Expiration Date:** **June 30, 2025.**
- 1.4 **Survival of Terms.** The following clauses survive the expiration or cancellation of this MJPA and all work order contracts: 8. Indemnification; 9. State Audits; 10. Government Data Practices; 11. Governing Law, Jurisdiction, and Venue.

**2 Scope of Work**

The SWCD, who is not a state employee, may be requested to perform any of the following services under a Work Order Contract:

SWCD duties related to easement delivery include:

Easement Delivery

- o Market the programs.
- o Attend training sessions.
- o Assist landowners in completing applications for funding of easement.
- o Conduct screening committee meetings (when applicable).
- o Perform on-site investigations and surveys.
- o Perform courthouse searches (when required).
- o Conduct regularly scheduled inspections of completed easements. Report on findings, and perform corrective actions and associated enforcement as described in program guidance.

- Notify BWSR of RIM easement ownership changes as described in program guidance.

SWCD duties related to acquisition include:

Phase 1: Funded application through receipt of title commitment

- Obtain landowner signatures on the Reinvest in Minnesota (RIM) Agreement for Conservation Easement and forward to the State.
- Assemble Agreement Package Information and send to BWSR.
- Order legal boundary survey, if necessary.
- Hire, direct and pay for services provided by title agent.
- Receive and review title commitment and associated documents.
- Coordinate with landowner to ensure objectionable exceptions appearing on the title commitment are cleared to the satisfaction of the State.

Phase 2: Title clearing through recording of RIM Conservation Easement and implementation of conservation plan

- Preparation of conservation plan.
  - Field inventory and evaluation.
  - Develop conservation plan with landowner.
  - Develop seeding and maintenance plan as necessary.
- Obtain landowner signatures on the RIM Conservation Easement.
- Coordinate with landowner to ensure delivery of updated abstracts to the title agent.
- Deliver signed original easement to the title agent, provide instruction to title agent regarding gap check and recording.
- Receive and review title policies from title agent.
- Pay title agents and submit documentation to the State for reimbursement.
- Install boundary posts and signs.
- Complete and submit applicable forms for conservation plan payment.
- Provide conservation plan implementation assistance to landowner.
- Field inspections as necessary.

SWCD duties related to wetland restoration planning, design and implementation include:

General Duties

- Review of available maps, photos and other pertinent resources
- Coordinate project review/needs with cooperators, other agencies and local government units
- Assist cooperator with securing all required project permits, permissions, and authorizations.
- Assist cooperator with contractor bidding and selection

Optional Technical Assistance Duties

- Perform/assist with on-site data collection, surveying, geotechnical investigations, assessments of drainage and watershed areas
- Project design
- Perform or assist with construction staking and layout
- Perform or assist with construction oversight and observation
- Perform or assist with project close out and preparation of construction as-builts

There are four levels of wetland restoration assistance and related payment. The number of General Duties and Optional Technical Assistance Duties completed by the SWCD will determine the level of payment.

The SWCD understands that only the receipt of a fully executed Work Order Contract authorizes the SWCD to begin work under this MJPA. Any and all effort, expenses, or actions taken before the Work Order Contract is fully executed is not authorized under Minnesota Statutes and is undertaken at the sole responsibility and expense of the SWCD. A sample Work Order Contract is attached and incorporated into this MJPA as Exhibit A.

The SWCD understands that this MJPA is not a guarantee of a Work Order Contract. The State has determined that it may have need for the services under this MJPA, but does not commit to spending any money with the SWCD.

**3 Time**

The SWCD must comply with all the time requirements described in Work Order Contract. In the performance of Work Order Contract, time is of the essence.

**4 Consideration and Payment**

**4.1 Consideration.** The total of all Work Order Contracts will not exceed **\$17,000,000.00 (Seventeen Million Dollars)**. The State will pay for all services satisfactorily performed by the SWCD for all Work Order Contracts issued under this MJPA. The total compensation for an Individual Work Order Contract will not exceed **\$100,000.00 (One Hundred Thousand Dollars)**.

Easement Delivery – per easement, paid annually, not to exceed	\$ 100
Easement Acquisition	
Phase 1	\$1,000
Phase 2	\$1,000
Wetland Restoration Planning, Design and Implementation	
Level 1 (No Assistance Provided)	\$ 0
Level 2 (General Duties Provided)	\$ 500
Level 3 (General Duties and Partial Technical Assistance)	\$ 2,000
Level 4 (General Duties and Extensive Technical Assistance)	\$ 3,500

Reimbursable Costs – Title insurance costs associated with preparing and examining the title commitment, recording fees, and issuance of final policy and associated premium are reimbursable upon the State’s receipt and approval of the recorded RIM Conservation Easement and the final title insurance policy. Postage for mailing easement related documents is also reimbursable. The SWCD will submit for reimbursement using guidance and forms available on the Board of Water and Soil Resources (BWSR) website.

Payment for Easement Delivery will be calculated by the State and paid annually; no reimbursement request is necessary for this payment.

Payment requests for Phases 1 and 2 may not be submitted until the landowner receives easement payment. Payment for all tasks completed under Phase 1 are only eligible for reimbursement when BWSR has been notified that the easement cancels. **Requests will be submitted during the months of February, May, August and November.** Reimbursement requests for costs including but not limited to title insurance obtained on behalf of the State, and signs and posts may not be submitted until the easement acquisition is complete. Reimbursement requests for Technical Assistance may be made upon certification of construction.

**4.2 Payment**

All services provided by the SWCD under a Work Order Contract must be performed to the State’s satisfaction, as determined at the sole discretion of the State’s Authorized Representative and in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations. SWCDs will request reimbursement for work completed, using a BWSR developed invoice available on the BWSR website.

The SWCD will not receive payment for work found by the State to be unsatisfactory or performed in violation of federal, state, or local law.

## 5 Conditions of Payment

All services provided by the SWCD under a Work Order Contract must be performed to the State's satisfaction, as determined at the sole discretion of the State's Authorized Representative and in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations including business registration requirements of the Office of the Secretary of State. The Contractor will not receive payment for work found by the State to be unsatisfactory or performed in violation of federal, state, or local law.

## 6 Authorized Representatives and Project Managers

The State's Authorized Representative for this master agreement is **Sharon Doucette**, 444 Pine Street, Suite 130, St. Paul, MN 55155, [Sharon.doucette@state.mn.us](mailto:Sharon.doucette@state.mn.us), 651-539-2567, or her successor, and has the responsibility to monitor the Contractor's performance.

The State's Project Manager will be identified in each Work Order Contract.

The SWCD's Authorized Representative is **Terri Peters**, 611 Broadway Ave Ste 10, Wabasha, MN 55981, [terri.peters@mn.nacdnet.net](mailto:terri.peters@mn.nacdnet.net), 651-565-4673 x109, or her successor. If the SWCD's Authorized Representative changes at any time during this MJPA, the SWCD must immediately notify the State.

The SWCD's Project Manager will be identified in each Work Order Contract.

## 7 Assignment, Amendments, Waiver, and Contract Complete

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

## 8 Indemnification

In the performance of this MJPA by SWCD, or SWCD's agents or employees, the SWCD 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 SWCDs:

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

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

**9 State Audits**

Under Minnesota Statute§ 16C.05, subdivision 5, the SWCD’s books, records, documents, and accounting procedures and practices relevant to any Work Order Contract are subject to examination by the State and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this MJPA.

**10 Government Data Practices**

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

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

**11 Governing Law, Jurisdiction, and 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.

**12 Termination**

12.1 *Termination by the State.* The State or Commissioner of Administration may cancel this MJPA and any Work Order Contract at any time, with or without cause, upon 30 days written notice to the SWCD. Upon termination, the SWCD will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.

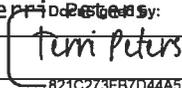
12.2 *Termination for Insufficient Funding.* The State may immediately terminate this MJPA and any Work Order Contract if it does not obtain funding from the Minnesota legislature or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written or fax notice to the SWCD. The State is not obligated to pay for any services that are provided after notice and effective date of termination. However, the SWCD 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 MJPA or Work Order Contract is terminated because of the decision of the Minnesota legislature or other funding source, not to appropriate funds. The State must provide the SWCD notice of the lack of funding within a reasonable time of the State’s receiving that notice.

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

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

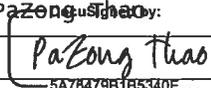
**1. WABASHA COUNTY SWCD**

*The Contractor certifies that the appropriate person(s) have executed the Contract on behalf of the Contractor as required by applicable articles, bylaws, resolutions, or ordinances.*

Print name: Terri Peters  
Signature:   
Title: District Manager Date: 10/26/2020

**3. COMMISSIONER OF ADMINISTRATION**

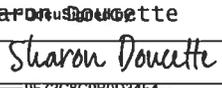
*As delegated to Materials Management Division*

Print name: Pa Zeng Thao  
Signature:   
Title: Contracts Specialist Date: 10/27/2020

69093

**2. BOARD OF WATER AND SOIL RESOURCES**

*With delegated authority*

Print name: Sharon Douette  
Signature:   
Title: Easement Section Manager Date: 10/26/2020

**Exhibit A**

**STATE OF MINNESOTA  
PROFESSIONAL AND TECHNICAL SERVICES  
WORK ORDER CONTRACT**

This Work Order Contract is between the State of Minnesota, acting through its Board of Water and Soil Resources (BWSR a.k.a. "State") and \_\_\_\_\_ ("SWCD"). This Work Order Contract is issued under the authority of Master Joint Powers Agreement (MJPA) T-Number \_\_\_\_\_, SWIFT Number \_\_\_\_\_, and is subject to all provisions of the MJPA which is incorporated by reference.

**Work Order Contract**

**1 Term of Contract**

1.1 **Effective date:** *September 1, 2020*, or the date the State obtains all required signatures under Minnesota Statute § 16C.05, subdivision 2, whichever is later.

**The SWCD must not begin work under this Work Order Contract until it is fully executed and the SWCD has been notified by the State's Authorized Representative to begin the work.**

1.2 **Expiration date:** *June 30, 2025*, or until all obligations have been satisfactorily fulfilled.

**2 SWCD's Duties**

Easement Delivery

Market the programs. Attend training sessions. Assist landowners in completing applications for funding of easement. Conduct screening committee meetings (when applicable). Perform on-site investigations and surveys. Perform courthouse searches (when required). Conduct regularly scheduled inspections of completed easements. Report on findings, and perform corrective actions and associated enforcement as described in program guidance.

Phase 1: Funded application through receipt of title commitment

Obtain landowner signatures on the Reinvest in Minnesota (RIM) Agreement for Conservation Easement and forward to the State. Assemble Agreement Package and send to BWSR. Order legal boundary survey, if necessary. Hire, direct and pay for services provided by title agent. Receive and review title commitment and associated documents. Coordinate with landowner to ensure objectionable exceptions appearing on the title commitment are cleared to the satisfaction of the State.

Phase 2: Title clearing through recording of RIM Conservation Easement and implementation of conservation plan

Complete field inventory and evaluation. Develop conservation plan with landowner. Develop seeding and maintenance plan as necessary. Obtain landowner signatures on the RIM Conservation Easement. Coordinate with landowner to ensure delivery of updated abstracts to the title agent. Deliver signed original easement to the title agent, provide instruction to title agent regarding gap check and recording. Receive and review title policies from title agent. Pay title agents and submit documentation to the State for reimbursement. Install boundary posts and signs. Complete and submit applicable forms for conservation plan payment. Provide conservation plan implementation assistance to landowner. Complete field inspections as necessary.

Wetland Restoration General Duties

Review of available maps, photos and other pertinent resources. Coordinate project review/needs with cooperators, other agencies and local government units. Assist cooperator with securing all required project permits, permissions, and authorizations. Assist cooperator with contractor bidding and selection.

Wetland Restoration Optional Technical Assistance Duties

Perform/assist with on-site data collection, surveying, geotechnical investigations, assessments of drainage and watershed areas. Project design. Perform or assist with construction staking and layout. Perform or assist with

construction oversight and observation. Perform or assist with project close out and preparation of construction as-builts.

**3 Consideration and Payment**

3.1 **Consideration.** The State will pay for all services performed by the SWCD under this Work Order Contract as follows:

(A) **Compensation.** The SWCD will be paid up to \$[100,000.00].

(B) **Total Obligation.** The total obligation of the State for all compensation and reimbursements to the SWCD under this Work Order Contract will not exceed \$[100,000.00].

3.2. **Invoices.** The SWCD will prepare and submit invoices for easement acquisition payment using the State’s invoice template (Exhibit B, available on BWSR’s website) for the services actually performed. The State will promptly pay the SWCD upon receipt and approval by the State’s Authorized Representative. A work order is necessary, but an invoice is not necessary for Easement Delivery payment. **Invoices will be accepted only during the months of February, May, August and November of each year during the life of the contract.**

**4 Project Managers**

The State's Project Manager is Sharon Doucette at 651-539-2567. The State's Authorized Representative will certify acceptance on each invoice submitted for payment.

The SWCD's Project Manager [\_\_\_\_\_], or his/her assign. If the SWCD’s Project Manager changes at any time during this Work Order Contract, the SWCD must immediately notify the State.

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

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

**SIGNATURES AS REQUIRED BY THE STATE.**

**1. STATE ENCUMBRANCE VERIFICATION**  
*Individual certifies that funds have been encumbered as required by Minn. Stat. §§ 16A.15 and 16C.05.*

Signed: \_\_\_\_\_

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

CFMS Contract No. A- \_\_\_\_\_

**3. STATE AGENCY**

By: \_\_\_\_\_

(with delegated authority)

Title: \_\_\_\_\_

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

**2. CONTRACTOR**

The Contractor certifies that the appropriate person(s) have executed the contract on behalf of the Contractor as required by applicable articles, bylaws, resolutions, or ordinances.

By: \_\_\_\_\_

Title: \_\_\_\_\_

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



**INVOICE**

**FOR: Reimbursable RIM/CREP Easement Acquisition Services  
AND/OR Reimbursable RIM/CREP Wetland Restoration Technical Assistance**

[Click Here to Select SWCD](#)

**Work Order #:** 00-00-Wxxx

<b>Part A - Easement Acquisition Services</b>		<b>BWSR</b>
Phase 1: Funded application through receipt of title commitment	\$1,000	<u>USE ONLY</u>
Phase 2: Title clearing through recording of easement and implementation of conservation plan	\$1,000	
<i>Select "X" for each phase</i>		
<b>Easement #</b>	<b>Phase 1</b>	<b>Phase 2</b>
		<b>Part A Totals:</b>
		0
		0

<b>Part B - Technical Assistance</b>		
<u>Section 1: Wetland Restoration General Duties</u>		
<i>(review maps/photos, coordinate project w/ cooperators, assist with permits, permissions, authorizations, &amp; contractor bidding/selection)</i>		
Level 1: No Technical Assistance Provided	\$0	
Level 2: General Duties provided	\$500	
<u>Section 2: Optional Technical Assistance Duties</u>		
<i>(assist w/ on-site data collection and assessments, construction staking/layout, project design, &amp; perform/assist construction oversight, project close out &amp; preparation of construction as-builts)</i>		
Level 3: General Duties & Partial Technical Assistance	\$2,000	
Level 4: General Duties & Extensive Technical Assistance	\$3,500	
<i>Select a level for each easement</i>		
<b>Easement #</b>	<b>Level of Assistance</b>	
		<b>Part B Totals:</b>
		0
		0
<b>GRAND TOTAL:</b>		\$ -

\_\_\_\_\_  
SWCD Representative \_\_\_\_\_  
Date

\_\_\_\_\_  
BWSR Engineering Approval \_\_\_\_\_  
Date

\_\_\_\_\_  
BWSR Easement Section Approval \_\_\_\_\_  
Date

**m** BOARD OF WATER AND SOIL RESOURCES  
INVOICE

FOR: Reimbursable RIM/CREP Easement Acquisition Services  
AND/OR Reimbursable RIM/CREP Wetland Restoration Technical Assistance

\*Please utilize this form for work orders made under the newest master contract expiring in 2025

Click Here to Select SWCD

Work Order #: 00-00-Wxxx

<b>Part A - Easement Acquisition Services</b>			<b>BWSR</b>
Phase 1: Funded application through receipt of title commitment		\$1,000	<b>USE ONLY</b>
Phase 2: Title clearing through recording of easement and implementation of conservation plan		\$1,000	
<i>Select "X" for each phase</i>			
<b>Easement #</b>	<b>Phase 1</b>	<b>Phase 2</b>	<b>Part A Totals:</b>
			0
			0

<b>Part B - Technical Assistance</b>			
<u>Section 1: Wetland Restoration General Duties</u>			
<i>(review maps/photos, coordinate project w/ cooperators, assist with permits, permissions, authorizations, &amp; contractor bidding/selection)</i>			
Level 1: No Technical Assistance Provided		\$0	
Level 2: General Duties provided		\$500	
<u>Section 2: Optional Technical Assistance Duties</u>			
<i>(assist w/ on-site data collection and assessments, construction staking/layout, project design, &amp; perform/assist construction oversight, project close out &amp; preparation of construction as-builts)</i>			
Level 3: General Duties & Partial Technical Assistance		\$2,000	
Level 4: General Duties & Extensive Technical Assistance		\$3,500	
<i>Select a level for each easement</i>			
<b>Easement #</b>	<b>Level of Assistance</b>		<b>Part B Totals:</b>
			0
			0
<b>GRAND TOTAL:</b>			<b>\$ -</b>

\_\_\_\_\_  
SWCD Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
BWSR Engineering Approval

\_\_\_\_\_  
Date

\_\_\_\_\_  
BWSR Easement Section Approval

\_\_\_\_\_  
Date

Due to the current CDC guidelines on social distancing, we are limiting the number in attendance to 8 people at the board meeting. We will also have limited call-in capabilities for up to 10 people. Phone# 651-560-1088 Access code # 0147478#

Phone or physical attendance will be allowed on a first come first serve basis following Wabasha SWCD board members receiving priority for phone or physical attendance.

Anyone who is in the at- risk category should consider not attending. If you would like to attend either by call-in or physically, you must notify Sue Cerwinske to hold your place in advance. [susan.cerwinske.wabashawcd@gmail.com](mailto:susan.cerwinske.wabashawcd@gmail.com) or 651-560-2053

**Wabasha Soil and Water Conservation  
District Regular Board Meeting  
October 22, 2020  
8:15 am  
Criminal Justice Center  
EOC Room  
848 17<sup>th</sup> Street East**

**I. CALL MEETING TO ORDER –Meeting Called to order at 8:15 AM by Chair, Terry Helbig  
Supervisors Present: Terry Helbig, Chair, Lynn Zabel, Co-Chair, Chuck Fick, Treasurer,  
Larry Theismann, Secretary, Nate Arendt, Member  
Others Present: John Benjamin, NRCS, Sharlene Klennert, Guest  
Calling in: Rich Hall, County Commissioner, Brian DeVetter. NRCS, Sue Cerwinske,  
Bookkeeper/Admin Asst.**

**II. PLEDGE OF ALLEGIANCE**

**III. AGENDA –**

A. Meeting statement – Terri Peters

***Terri Peters made the decision to have call-in and limited number of attendees at the Board Meetings. Consulted with other SWCD's and BWSR on how they were handling meetings because of COVID-19 and State of Emergency Guidelines. Calling in is allowed under the open meeting law. Phone line setup for SWCD meeting by the County. Board was contacted about this suggested change and it was agreed that this was the best solution for the situation, at this time.***

***Motioned by Arendt and seconded by Zabel to approve the Agenda as amended  
Affirmative: Helbig, Zabel, Fick, Theismann, Arendt***

***Opposed: None***

***Motion Carried***

**IV. PUBLIC COMMENTS**

Comments limited to 5 minutes per speaker

V. **CONSENT AGENDA – Board Action**

- A. Financial Report SWCD Local Capacity Services 2019
- B. Stacy Miller Contract 20-Capacity-4 for 340 Cover Crop on 30 acres for three years in the amount \$2,700.00

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

***Affirmative: Helbig, Zabel, Fick, Theismann, Arendt***

***Opposed: None***

***Motion Carried***

VI. **SECRETARY’S REPORT**

- A. September 24, 2020 Meeting Minutes-**Board Action**

***Motioned by Zabel and seconded by Arendt to approve the Secretary’s Report***

***Affirmative: Helbig, Zabel, Fick, Theismann, Arendt***

***Opposed: None***

***Motion Carried***

VII. **TREASURER’S REPORT:**

- A. September Program Record--**Board Action**

***Motioned by Arendt and seconded by Theismann to approve the September Program Record***

***Affirmative: Helbig, Zabel, Fick, Theismann, Arendt***

***Opposed: None***

***Motion Carried***

- B. September District Financial Statements-**Board Action**

***Motioned by Theismann and seconded by Fick to approve the September District Financials Statements***

***Affirmative: Helbig, Zabel, Fick, Theismann, Arendt***

***Opposed: None***

***Motion Carried***

- C. Program Funding Available for Cost Share – **Informational**

VIII. **PAYMENT OF MONTHLY BILLS**

- A. Monthly Bills in the amount of \$40,791.93 - **Board Action**

***Motioned by Theismann and seconded by Fick to approve payment of the monthly bills in the amount of \$40,791.93***

***Affirmative: Helbig, Zabel, Fick, Theismann, Arendt***

***Opposed: None***

***Motion Carried***

IX. **DISTRICT REPORTS**

- A. Chair Report – Terry Helbig – **No Report**

- B. County Commissioner – Rich Hall – **No Report**

***Question on what is being budgeted in 2021 for SWCD***

***Proposed budget \$125,000.00 for 2021***

C. District Manager Report – Terri Peters

**Quarterly Reporting**

**Finalizing West Indian Creek Plan. Moving forward with comment period and approval by end of the year.**

**Economic Commission Lake City looking for funding to help with Erosion Control Structure for the Mississippi River Lake Pepin Watershed. Contact target landowners in the area.**

**Gorman Creek Project – Matt will be working with Pete Fryer on the designs for Stream restoration**

**North Fork Zumbro at Mazeppa getting to the end. Public meeting at Mazeppa – 9 attendees. Construction part out for bid November and Bid for construction comes through our Board for approval in December and will start work January with completion early April.**

**Talking about Mississippi Winona/La Crescent watershed approved to start.**

**Submitted CARES Act Funding Application to the county. We were approved for \$9,795.16. Some things we purchased were TV/Cart/Camera for zoom meetings.**

D. NRCS Report – John Benjamin – **Report handed out**

**Brian DeVetter, NRCS Team Lead introduced himself.**

E. Keely Hansen – District Technician – **Report in Board packet**

F. Matthew Kempinger – District Technician – **Report in Board packet**

G. Henry Stelten – Natural Resources Technician – **Report in Board packet**

H. Sue Cerwinske – Bookkeeper/Admin. Asst. – **Report given**

**X. OLD BUSINESS**

A. Update on office situation during COVID19 pandemic – Terri Peters

B. Greater Zumbro 1W1P – Update & Discussion on Implementation Group Formation

**At point of draft implementation schedule based on modeling.**

**Board needs to put in their preference on how policy committee should be set up as Joint Powers Entity or Joint Powers Collaboration. Theismann attended meeting and his recommendation would be for Joint Powers Collaboration. This will be brought forward to County Board for approval.**

**Motioned by Theismann and seconded by Zabel for the SWCD Board supporting the Joint Powers Collaboration for 1W1P for Zumbro River.**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

**XI. NEW BUSINESS**

A. Approve Amendment of FY2018 MN BWSR 2018/2019 SWCD Programs and Operations Grants – Wabasha SWCD Change Term of Grant Agreement P18-7145 to December 31, 2021 expiration date and Change Grantee’s Duties (Reporting) to February 1, 2022– **Board Action**

**Amendment Extends the expiration date to December 31, 2021 and Reporting to February 1, 2022 for agreements: Buffer Law, State Cost Share Funds, Conservation Delivery and Local Capacity Services**

**Motioned by Theismann and seconded by Arendt to approve amendment of  
FY2018 MN BWSR 2018/2019 SWCD Programs and Operation Grants for  
Wabasha SWCD**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

B. Resolution Packets for 2020 – Individual Ballots. Sue will transfer to common ballot. Need to be returned to MASWCD by November 12, 2020

**– Board Discussion**

**Stop by office today and sign the Master Ballot**

C. Approve Tom Miller Voucher Payment for Contract 18-Capacity-4 in the amount of \$450.00 (340 practice Cover Crops) Final Payment – **Board Action**

**Motioned by Fick and seconded by Theismann to approve Tom Miller Voucher Payment for Contract 18-Capacity-4 in the amount of \$450.00 (340 practice Cover Crops) Final Payment**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

D. Approve Mike Rahman Voucher Payment for Contract 19-DWP-CC-2 in the amount of \$900.00 (340 practice Cover Crops) 1<sup>st</sup> year – **Board Action**

**Motioned by Theismann and seconded by Zabel to approve Mike Rahman Voucher Payment for Contract 19-DWP-CC-2 in the amount of \$900.00 (340 practice Cover Crops) 1<sup>st</sup> year**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

E. Approve Leo Kottschade Voucher Payment for Contract 18-Capacity-1 in the amount of \$900.00 (340 practice Cover Crops) Final Payment – **Board Action**

**Motioned by Theismann and seconded by Fick to approve Leo Kottschade Voucher Payment for Contract 18-Capacity-1 in the amount of \$900.00 (340 practice Cover Crops) Final Payment**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

F. National Association of Conservation Districts dues for 2021. Recommend at least Bronze Level (\$101-\$500) – **Board Action**

**Motioned by Zabel and seconded by Fick to contribute \$350.00 to the National Association of Conservation Districts for 2021 dues**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

G. One Watershed One Plan Mississippi River – Winona and Mississippi River-La Crescent Watersheds Memorandum of Agreement – **Board Action/Signature**  
**Motioned by Arendt and seconded by Fick for Lynn Zabel be the representative for One Watershed One Plan Mississippi River-Winona and Mississippi River-La Crescent Watersheds**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

**Motioned by Arendt and seconded by Zabel to Approve and Sign the One Watershed One Plan Mississippi River – Winona and Mississippi River-La Crescent Watersheds Memorandum of Agreement**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

H. MN PEIP Health Insurance renewal and County Benefits – Dental, Life and Long-Term Disability – **Board Action on Personnel Meeting Decisions**

**Health Insurance premiums increase for District to pay is \$4,926.10**

**No changes, keep same HSA plan option we had. Employee pays 10% of the premium. District annual contribution, employee gets \$1,500.00 for single coverage and \$3,000.00 for family coverage. For County Benefits the Dental premiums went up a small amount. District pays for single coverage \$30.04 and if Family coverage chosen Employee pays the difference \$66.52**

**Motioned by Arendt and seconded by Larry to approve the MN PEIP Health Insurance renewal and County Benefits including Dental, Life and Long-Term Disability by the recommendation of the HR Committee**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

I. Board Policy, Operating Rules, Guidelines, and Bylaws - **Discussion**

1. Data Policy Law
2. Ethics and Conduct Policy

**Bringing up as a reminder. HR/Private personnel conversations can't be Discussed In an open meeting. A special meeting should be scheduled. Five Board members, all have different opinions. Need to go through the right channels. Be cautious, where-ever you are you are representing the district**

J. Approve Voucher Payment for Stacy Miller Contract 20-Capacity-4 for 340-Cover Crops, 1<sup>st</sup> payment of \$900.00 – **Board Action**

**Motioned by Fick and seconded by Theismann to approve Voucher Payment for Stacy Miller Contract 20-Capacity-4 in the amount of \$900.00 for (340 practice Cover Crops) 1<sup>st</sup> Payment**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

K. Approve Voucher Payment for John Dose Contract 19-Capacity-3 for 340-Cover Crops \$660.00 – **Board Action**

**Motioned by Arendt and seconded by Theismann to approve Voucher Payment for John Dose Contract 19-Capacity -3 in the amount of \$660.00 for (340 practice Cover Crops) 2<sup>nd</sup> year**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion carried**

L. Approve Voucher Payment for Scott Sexton Contract 19-DWP-CC-3 for 340-Cover Crops \$900.00 – **Board Action**

**Motioned by Arendt and seconded by Fick to approve Voucher Payment for Scott Sexton Contract 19-DWP-CC-3 in the amount of \$900.00 for (340 practice Cover Crops) 1<sup>st</sup> Year**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

**XII. Upcoming Events:**

A. BWSR Academy (Online mornings only) October 27 – 29, 2020  
**At the Criminal Justice Center**

**XIII. Board Reports**

A. WW – Lynn Zabel, (Alternate, Larry Theismann) – **No Report**

B. Zumbro 1W1P- Larry Theismann, (Alternate, Terry Helbig) – **No Report**

C. SE SWCD Technical Support JPB – Larry Theismann, (Alternate Chuck Fick) – **No Report**

**Meetings July and end of Jan. Executive committee was assigned to approve**

D. County Board Meeting – Terry Helbig, (Alternate, Lynn Zabel) – **No Report**

**XIV. Adjourn –Board Action**

**Motioned by Arendt and seconded by Fick to adjourn the meeting at 9:44 AM**

**Affirmative: Helbig, Zabel, Fick, Theismann, Arendt**

**Opposed: None**

**Motion Carried**

**Respectively Submitted**

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**Larry Theismann, Secretary**

## Wabasha Soil and Water Conservation District

## Cash Balances

As of October 31, 2020

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	Oct 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Money Market- Bank of Alma	21,153.94
Money Market WNB Financial	7,388.44
Peoples State Bank Money Market	371,092.31
Petty Cash	159.16
WNB Financial	3,958.75
<b>Total Checking/Savings</b>	403,752.60
<b>Total Current Assets</b>	403,752.60
<b>TOTAL ASSETS</b>	<b>403,752.60</b>
<b>LIABILITIES &amp; EQUITY</b>	0.00

## Wabasha Soil and Water Conservation District

## Balance Sheet

As of October 31, 2020

Oct 31, 20

## ASSETS

## Current Assets

## Checking/Savings

Money Market- Bank of Alma	21,153.94
Money Market WNB Financial	7,388.44
Peoples State Bank Money Market	371,092.31
Petty Cash	159.16
WNB Financial	3,958.75

Total Checking/Savings	403,752.60
------------------------	------------

## Accounts Receivable

11000 · Accounts Receivable	9.00
-----------------------------	------

Total Accounts Receivable	9.00
---------------------------	------

Total Current Assets	403,761.60
----------------------	------------

## Fixed Assets

## 15000 · Furniture and Equipment

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

Total 15000 · Furniture and Equipment	113,389.91
---------------------------------------	------------

17000 · Accumulated Depreciation	-85,522.98
----------------------------------	------------

Total Fixed Assets	27,866.93
--------------------	-----------

## Other Assets

## Prepaid Items

Prepaid Ins - Vision & Health	4,728.19
Prepaid Rent	920.43

Total Prepaid Items	5,648.62
---------------------	----------

Total Other Assets	5,648.62
--------------------	----------

<b>TOTAL ASSETS</b>	<b>437,277.15</b>
---------------------	-------------------

## LIABILITIES &amp; EQUITY

## Liabilities

## Current Liabilities

## Accounts Payable

20000 · Accounts Payable	904.44
--------------------------	--------

Total Accounts Payable	904.44
------------------------	--------

## Other Current Liabilities

Allowance for Unemployment Reim	1,581.86
---------------------------------	----------

## Deferred Revenue

AIS	78,664.79
-----	-----------

FY18 Capacity	20,425.00
---------------	-----------

## Wabasha Soil and Water Conservation District

## Balance Sheet

As of October 31, 2020

	Oct 31, 20
FY18 CWMA	677.86
FY19 Buffer Initiative	10,411.04
FY19 Capacity	22,520.62
FY19 Cost Share	2,073.23
FY20 Buffer Initiative	19,721.42
FY20 Capacity	61,240.62
FY20 CWMA	12,176.25
FY20 Easement Delivery	-175.35
FY20 NACD TA Grant	32,000.00
FY20 State Cost share	6,524.26
FY20 WCA	6,125.06
FY20 Well Seal Grant	20,424.77
FY21 Conservation Delivery	19,619.00
FY21 LWM	14,177.00
FY21 State Cost Share	15,401.00
FY21 WCA	12,118.00
Izaak Walton League	584.98
<b>Total Deferred Revenue</b>	<b>354,709.55</b>
<b>24000 · Payroll Liabilities</b>	<b>1,192.99</b>
<b>25500 · Sales Tax Payable</b>	<b>514.17</b>
<b>Total Other Current Liabilities</b>	<b>357,998.57</b>
<b>Total Current Liabilities</b>	<b>358,903.01</b>
<b>Total Liabilities</b>	<b>358,903.01</b>
<b>Equity</b>	
Fund Balance- Restatement	47,943.10
Fund Balance Designated	31,903.30
Investment in Capital Assets	27,866.93
30000 · Opening Balance Equity	649.89
32000 · Owners Equity	148,561.80
Net Income	-178,550.88
<b>Total Equity</b>	<b>78,374.14</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>437,277.15</u></b>

## Wabasha Soil and Water Conservation District

## Profit &amp; Loss

October 2020

	Oct 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Charges for Services</b>	
2020 MPCA SWAG MWL	3,402.82
<b>Total Charges for Services</b>	3,402.82
<b>Intergovernmental Revenues</b>	
<b>County</b>	
CARES Funding	9,795.16
<b>Total County</b>	9,795.16
<b>Federal</b>	
319	565.47
<b>Total Federal</b>	565.47
<b>State</b>	
MAWQCP	15,969.92
<b>Total State</b>	15,969.92
<b>Total Intergovernmental Revenues</b>	26,330.55
<b>Total Income</b>	29,733.37
<b>Gross Profit</b>	29,733.37
<b>Expense</b>	
<b>District Operations</b>	
<b>Other Services and Charges</b>	
Building Rent	920.43
Education and Information	75.00
Employee Education and Training	75.00
Fees and Dues	350.00
Internet Expense	70.95
Supervisor's Expenses	0.00
Supervisor's Mileage	259.34
<b>Vehicle Expenses</b>	
Chevrolet Silverado Vehicle Exp	63.78
Hyundia Tucson Vehicle Expense	15.68
<b>Total Vehicle Expenses</b>	79.46
<b>Total Other Services and Charges</b>	1,830.18
<b>Personnel Services</b>	
Employee Salary Permanent	29,531.66
Employer HSA contributions	0.00
Employer Life and Health	
66000 · Payroll Expenses	5,181.77
Employer Life and Health - Other	-4,657.19

## Wabasha Soil and Water Conservation District

## Profit &amp; Loss

October 2020

	Oct 20
Total Employer Life and Health	524.58
Employer Share FICA	1,883.48
Employer Share Medicare	440.49
Employer Share PERA	2,169.45
Total Personnel Services	34,549.66
Supplies	
Office Supplies	239.56
Total Supplies	239.56
Total District Operations	36,619.40
Project Expenditures	
County	
CARES Funding	2,551.70
Total County	2,551.70
State	
FY18 Capacity Funding	1,350.00
FY19 Buffer	464.20
FY19 Capacity	660.00
FY19 Regnl Drinking Water Prote	1,800.00
FY19 SEWS -Well Sealing Grant	3,435.10
FY20 Capacity	900.00
FY20 Gorman Creek Restoration	11.84
FY20 NACD TA Grant	7,274.94
LWM NRBG	39.68
MAWQCP Administration	18,617.66
North Fork Zumbro-Mazeppa	81.77
Total State	34,635.19
Total Project Expenditures	37,186.89
Total Expense	73,806.29
Net Ordinary Income	-44,072.92
Other Income/Expense	
Other Income	
Interest Income	
Interest Earnings MM's	194.61
Total Interest Income	194.61
Total Other Income	194.61
Net Other Income	194.61
Net Income	<u>-43,878.31</u>

# Monthly Report- November

Keely Hansen

October 22<sup>nd</sup>- November 19<sup>th</sup>

## Training

- Tech Talk Training Videos
- BWSR Academy, 3 day training, survey and action plan
- Gave training on ArcGIS license and applications, plan additional training for staff
- Envirothon

## Projects

### Cover Crops

- 6 existing
- 1 new
- 4 pending

### Buffers

- Flag 3 buffer parcels
- 1 meeting with BWSR Kevin Roth and landowners
- Letters sent to all potential non-compliant landowners
- Will check back on potential non-compliant in spring before forwarding to County for enforcement
- Began 2021 buffer checks and planned 2022 buffer checks

### Projects

- R.S.'s 412 with C.N. survey waterway centerline, due to weather project pushed to spring (amendment)
- Well Sealing S.M. (amendment)
- 2 new potential waterway project surveying/pictures with NRCS
- Update P.W. pending 412 project about funding

## Other

- Organize file cabinets and file achieves
- Set up COVID19 furniture for office, set up technology
- Completed e-QIP background check
- Went to Minneapolis USDA for ID Card and fingerprinting
- Created advertising for water testing, equipment checks
- Set up ArcGIS Software
- Transferred computer files for new computers
- Trouble shoot ArcGIS license

# Monthly Report – November

Matt Kempinger

## Training

- BWSR Academy
  - Soil Organic Matter
  - Culverts
  - Hydrogeology
  - Agronomy
  - Pollinator Seed Mixes
  - GIS
- BWSR Core Competencies
  - Water Quality
  - Hydrology
- Learned about soil borings from NRCS soil scientist

## Projects

- Stream restoration, created data sheets for onsite material survey
- Stream restoration, laid out channel patterns for design
- Assisted NRCS in surveying 1 (410) grade stabilization structure location
- Investigated 2 new resource concerns of landowners
- Surveyed 1 large feedlot fix
- Flagged cut and fill lines for excavation on a large feedlot fix
- Calculated pollution reductions for several scenarios of feedlot fixes.
- Answered questions regarding wetland considerations for a development
- Provided technical assistance for grading and wetland considerations
- Coordinated several WCA related projects and permits
- Assisted a potential land buyer in understanding WCA considerations
- Flagged buffer lines at 1 site out of buffer compliance
- Assisted landowner on initial request for assistance for resource concerns relating to MPCA feedlot compliance.

## Others

- Assisted 3 landowners in applying for EQIP
- Assisted 4 landowners in applying for MAWQCP
- Gained interest of one landowner for the practice of cover crops
- Got photos and fingerprints taken for USDA Access

## Work Summary –November 2020

Henry Stelten

- 2020 BWSR Academy Courses
- Mazeppa Restoration Project meetings and site-visits
- Soil Borings with Bill Wayne
- 314 Brush Management contract site-visits and voucher completions
- Webinar on grazing management
- TCTP Hydrology modules
- Preparations for Tree Sale
- CREP/RIM training

CARES Act Grant - Coronavirus Relief Funding  
 Funding Received from application submitted is \$9,795.16

				<u>CATEGORIES OF THE FUND APPLICATION</u>					
DATE <u>PURCHASED</u>	<u>VENDOR</u>	<u>AMOUNT OF</u>		Cleaning Supplies, Sanitizers, Disposable face masks, Cloth Face Shields, Doode, Zoom and <u>Counter Sneeze Guards</u>	Floor Standing <u>Sneeze Guards</u>	Air <u>Purifier</u>	Smart TC, TV Cart and Meeting Owl <u>Camera</u>	<u>IT Items</u>	<u>TOTAL</u>
		<u>PURCHASE</u>	<u>Description</u>	<u>\$773.58</u>	<u>\$604.65</u>	<u>\$289.93</u>	<u>\$1,653.00</u>	<u>\$6,474.00</u>	<u>\$9,795.16</u>
3/17/2020	Dollar General	24.00	Disinfectant, Tissues and Paper Towels	24.00					
5/14/2020	Dollar General	4.30	4 small bottles sanitizer for vehicles	4.30					
6/24/2020	Office Depot	32.20	Disposable Face Masks	32.20					
7/23/2020	SA Company	39.71	2 sets of 5 Face Shields	39.71					
7/30/2020	SA Company	21.48	5 Cloth Face Shields	21.48					
9/1/2020	Menards	151.26	2 - Sneeze Guards for Front Counter	151.26					
9/29/2020	Dollar General	11.54	Hand sanitizer, disinfecting supplies	11.54					
10/1/2020	Best of Signs	120.93	1 Floor Standing Sneeze Guard 5' x 6.5'		120.93				
10/7/2020	Amazon	289.91	Medify Air Purifier w/ H13 Hepa filter			289.91			
10/7/2020	Amazon	1172.54	Video Conference Camera, Cables/TV Cart				1,172.54		
10/7/2020	Amazon	392.67	TCL 55 inch 4k Smart LED Roku TV (2019)				392.67		
10/7/2020	SA Company	55.84	3 sets of 5 Cloth Face Shields	55.84					
10/8/2020	Best of Signs	451.58	4 Floor Standing Sneeze Guards		451.58				
10/20/2020	Office Depot	38.63	2 Boxes of Disposable Face Masks	38.63					
10/31/2020	Walmart	29.60	Paper Towels and Windex Disinfectant	29.60					
11/5/2020	ERIS	701.00	ArcGIS Online GIS Prof Basic Term License					701.00	
11/9/2020	Kyle Jerviss	157.45	Domain Registration for 10 years					157.45	
11/9/2020	Wabasha Cty Auditor/Treasurer	625.00	Network File Share Access, Email accounts and VPN access					625.00	
11/9/2020	Amazon	470.28	Microsoft Office Home and Business 2019					470.28	
11/9/2020	Amazon	28.98	Green Works Compostable Cleaning Wipes	28.98					
11/9/2020	Amazon	3089.19	3 - 2019 Lenova Yoga Laptops w/15.6" Screens					3,089.19	
11/9/2020	Amazon	257.65	Microsoft Office Home and Business 2019					257.65	
11/10/2020	Amazon	44.97	Disposable Vinyl Gloves	44.97					
11/10/2020	Microsoft	268.43	Office Home & Business 2019					268.43	
11/10/2020	Amazon	321.05	Adobe Acrobat Standard 2020					321.05	
11/10/2020	Amazon	639.96	2 - Adobe Acrobat Standard 2020					639.96	
11/10/2020	Amazon	219.38	Disinfectant spray, sanitize gel and wipes	219.38					
11/16/2020	Amazon	152.45	WeJupit Mini Wireless HDMT Extender Kit				139.58		
11/16/2020	Amazon	34.74	4k HDMI Cable 6.6 Ft. Capshi Hight Speed 18 Gbps Infrared Non-Contact Forehead Thermometer	34.74			12.87		
<b>TOTAL SPEN</b>				<b>\$736.63</b>	<b>\$572.51</b>	<b>\$289.91</b>	<b>\$1,717.66</b>	<b>\$6,530.01</b>	<b><u>\$9,846.72</u></b>
<b>BALANCE</b>				<b>\$36.95</b>	<b>\$32.14</b>	<b>\$0.02</b>	<b>-\$64.66</b>	<b>-\$56.01</b>	<b><u>-\$51.56</u></b>

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2019**

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

**INTRODUCTORY SECTION**

**DECEMBER 31, 2019**

**WABASHA SOIL AND WATER CONSERVATION DISTRICT  
WABASHA, MINNESOTA  
ELECTED AND APPOINTED OFFICIALS  
DECEMBER 31, 2019**

<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

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

**FINANCIAL SECTION**

**DECEMBER 31, 2019**

## 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, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the District as of December 31, 2019, 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.

**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, 2019. Please read it in conjunction with the District's financial statements, which immediately follow this section.

**USING THIS ANNUAL REPORT**

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

**DISTRICT-WIDE STATEMENTS**

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

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

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

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

**FUND FINANCIAL STATEMENTS**

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

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net Position.** The District's net position from Governmental activities was \$55,517 on December 31, 2019. This was a decrease of \$34,036 from the prior year.

	Total	
	2019	2018
<b>Assets</b>		
Current and other assets	\$ 653,071	\$ 691,237
Capital assets	27,867	39,323
Total assets	680,938	730,560
<b>Deferred Outflows of Resources</b>	25,938	59,776
<b>Liabilities</b>		
Current liabilities	424,014	454,145
Long-Term liabilities	186,301	190,991
Total liabilities	610,315	645,136
<b>Deferred Inflows of Resources</b>	41,044	55,647
<b>Net Position</b>		
Net investment in capital assets	27,867	39,323
Unrestricted	27,650	50,230
Total net position	\$ 55,517	\$ 89,553

**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 \$703,746 for the year ended December 31, 2019, compared to \$515,737 for the year ended December 31, 2018. This increase of \$188,009 is primarily due to additional grant funding received during 2019 that was not received in 2018.

A condensed version of the Statement of Activities follows:

	Total	
	2019	2018
<b>Revenue</b>		
Intergovernmental	\$ 678,459	\$ 494,227
Charges for services	15,100	12,314
Investment earnings	8,890	6,811
Miscellaneous	1,297	2,385
Total revenues	703,746	515,737
 <b>Expenses</b>		
Conservation	737,782	529,710
 Change in net position	(34,036)	(13,973)
 Net position, beginning of year	89,553	103,526
 Net position, end of year	\$ 55,517	\$ 89,553

The cost of all governmental activities was \$737,782 for the year ended December 31, 2019, compared to \$529,710 for the year ended December 31, 2018. This increase of \$208,072 is primarily due to an increase in state 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 \$229,057, a decrease of \$8,035 from last year's ending fund balance of \$237,092.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The actual revenue was \$1,003,504 less than budgeted due to grant funding being less than anticipated. The actual charges to appropriations (expenditures) were \$995,800 less than the final budgeted amounts primarily due to revenues being less than anticipated not allowing for many budgeted project expenditures. The most significant positive variance of \$939,113 occurred in state project expenditures as a result of funding received was less than budgeted. The other significant positive variance of \$110,954 occurred in personnel services from not filling an open position during the year due to funding constraints.

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

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of December 31, 2019, the District had \$27,867 of capital assets, net of accumulated depreciation. Total depreciation expense for the year was \$11,456.

	<u>Total</u>	
	<u>2019</u>	<u>2018</u>
Equipment	\$ 113,390	\$ 113,390
Less accumulated depreciation	85,523	74,067
Total	<u>\$ 27,867</u>	<u>\$ 39,323</u>

**Long-Term Liabilities**

As of December 31, 2019, the District had \$14,909 in accrued compensated absences and \$171,392 in net pension liability. This compares to \$13,468 as of December 31, 2018 for accrued compensated absences and \$177,523 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, 2019**

**WABASHA SOIL AND WATER CONSERVATION DISTRICT**  
**WABASHA, MINNESOTA**  
**GENERAL FUND BALANCE SHEET AND**  
**STATEMENT OF NET POSITION OF GOVERNMENTAL ACTIVITIES**  
December 31, 2019

	General Fund	Reconciliation	Governmental Activities
<b>Assets</b>			
Cash and cash equivalents	\$ 614,800	\$	\$ 614,800
Due from other governmental units	37,407		37,407
Prepaid expenses	864		864
Capital assets			
Equipment (net of accumulated depreciation)		27,867	27,867
<b>Total Assets</b>	<b>653,071</b>	<b>27,867</b>	<b>680,938</b>
<b>Deferred Outflows of Resources</b>			
Deferred pension outflows		25,938	25,938
<b>Liabilities</b>			
Accounts payable	18,009		18,009
Salaries and wages payable	3,188		3,188
Other accrued liabilities	506		506
Unearned revenue	402,311		402,311
Noncurrent liabilities:			
Net pension liability		171,392	171,392
Compensated absences		14,909	14,909
<b>Total Liabilities</b>	<b>424,014</b>	<b>186,301</b>	<b>610,315</b>
<b>Deferred Inflows of Resources</b>			
Deferred pension inflows		41,044	41,044
<b>Fund Balance / Net Position</b>			
<b>Fund Balance</b>			
Nonspendable	864	(864)	
Unassigned	228,193	(228,193)	
<b>Total Fund Balance</b>	<b>229,057</b>	<b>(229,057)</b>	
<b>Net Position</b>			
Net investment in capital assets		27,867	27,867
Unrestricted		27,650	27,650
<b>Total Net Position</b>		<b>55,517</b>	<b>55,517</b>
<b>Total Fund Balance / Net Position</b>	<b>\$ 229,057</b>	<b>\$ (173,540)</b>	<b>\$ 55,517</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, 2019**

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

Total governmental fund balances (page 7)		\$ 229,057
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental funds - capital assets	\$ 113,390	
Less: Accumulated depreciation	85,523	27,867
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.		
Net pension liability including deferred pension inflows and outflows	(186,498)	
Compensated absences	(14,909)	(201,407)
Net position of governmental activities (page 7)		\$ 55,517

**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, 2019

	General Fund	Reconciliation	Governmental Activities
<b>Revenues</b>			
Intergovernmental revenue	\$ 678,459	\$	\$ 678,459
Charges for services	15,100		15,100
Investment earnings	8,890		8,890
Miscellaneous	1,297		1,297
<b>Total Revenues</b>	<b>703,746</b>		<b>703,746</b>
<b>Expenditures</b>			
Conservation:			
Current	711,781	26,001	737,782
Capital outlay			
<b>Total Expenditures</b>	<b>711,781</b>	<b>26,001</b>	<b>737,782</b>
<b>Net Change in Fund Balance / Net Position</b>	<b>(8,035)</b>	<b>(26,001)</b>	<b>(34,036)</b>
<b>FUND BALANCE / NET POSITION - BEGINNING</b>	<b>237,092</b>	<b>(147,539)</b>	<b>89,553</b>
<b>FUND BALANCE / NET POSITION - ENDING</b>	<b>\$ 229,057</b>	<b>\$ (173,540)</b>	<b>\$ 55,517</b>

**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, 2019**

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

Net change in fund balances - total governmental funds (page 9)	\$	(8,035)
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Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	\$	-	
Depreciation expense		<u>(11,456)</u>	(11,456)

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

Net pension liability including deferred pension inflows and outflows	\$	(13,104)	
Compensated absences		<u>(1,441)</u>	<u>(14,545)</u>

Change in net position of governmental activities (page 9)	\$	<u>(34,036)</u>
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**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, 2019

	Budgeted Amounts		2019 Actual	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
County	\$ 148,108	\$ 148,108	\$ 173,241	\$ 25,133
Federal	49,827	49,827		(49,827)
State	1,487,346	1,487,346	505,218	(982,128)
Total Intergovernmental	1,685,281	1,685,281	678,459	(1,006,822)
Charges for services	17,300	17,300	15,100	(2,200)
Miscellaneous				
Interest earnings	5,000	5,000	8,890	3,890
Other			1,297	1,297
Total Miscellaneous	5,000	5,000	10,187	5,187
<b>TOTAL REVENUES</b>	1,707,581	1,707,581	703,746	(1,003,835)
<b>EXPENDITURES</b>				
District Operations				
Personnel services	373,163	373,163	262,209	(110,954)
Other services and charges	70,170	70,170	115,055	44,885
Supplies			1,179	1,179
Capital outlay				
Total District Operations	443,333	443,333	378,443	(64,890)
Project Expenditures				
District	13,700	13,700	21,903	8,203
Federal				
State	1,250,548	1,250,548	311,435	(939,113)
Total Project Expenditures	1,264,248	1,264,248	333,338	(930,910)
<b>TOTAL EXPENDITURES</b>	1,707,581	1,707,581	711,781	(995,800)
<b>NET CHANGE IN FUND BALANCE</b>			(8,035)	(8,035)
<b>FUND BALANCE - BEGINNING</b>	237,092	237,092	237,092	
<b>FUND BALANCE - ENDING</b>	\$ 237,092	\$ 237,092	\$ 229,057	\$ (8,035)

**See Notes to Financial Statements**

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

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**

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

**NOTES TO FINANCIAL STATEMENTS**

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**1. Summary of Significant Accounting Policies**

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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)**

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

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*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)**

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

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Cash and Investments

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

Receivables

Receivables are collectible within one year.

Prepaid Expenses

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

Capital Assets

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

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

Deferred Outflows of Resources

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

Unearned Revenue

Governmental funds and government-wide financial statements report unearned revenue in connection with resources that have been received, but not yet earned. Unearned revenue as of December 31, 2019 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)**

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

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*Vacation and Sick Leave*

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

*Deferred Inflows of Resources*

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

*Pensions*

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

*Classification of Net Position*

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

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

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

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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

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*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)**

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**2. Cash and Investments**

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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, 2019, the District's deposits were not exposed to custodial credit risk.

Fair Value Measurement

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

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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**2. Cash and Investments (Continued)**

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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.

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**3. Capital Assets**

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Capital asset activity for the year ended December 31, 2019 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		\$	\$ 113,390
Less accumulated depreciation for:				
Equipment	<u>74,067</u>	<u>11,456</u>	<u></u>	<u>85,523</u>
Governmental activities capital assets, net	<u>\$ 39,323</u>	<u>\$ (11,456)</u>	<u>\$</u>	<u>\$ 27,867</u>

Depreciation for the year ended December 31, 2019 was \$11,456.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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**4. Long-Term Liabilities**

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The following is a summary of changes in long-term obligations for the year ended December 31, 2019.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Compensated Absences	\$ 13,468	\$ 1,441	\$	\$ 14,909	\$

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**5. Risk Management**

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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.

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**6. Operating Leases**

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The District leases office space on a yearly basis. Under the current agreement total costs for the year ended December 31, 2019 were \$10,370.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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**7. Defined Benefit Pension Plans – Statewide**

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Plan Description

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

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

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

Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

1. General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. The rates are 2.2% and 2.7%, respectively, for Basic members. Under Method 2, the accrual rate for Coordinated members 1.7% for all years of service, and 2.7% for Basic members. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989 normal retirement age is the age for unreduced Social Security benefits capped at 66.

Annuities, disability benefits and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be 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. For 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)**

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

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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 2019 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, 2019 were \$16,896. 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, 2019, the District reported a liability of \$171,392 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million to the fund in 2019. 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 \$5,333. The net pension liability was measured as of June 30, 2019, 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, 2018 through June 30, 2019 relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2019, the District's proportion was 0.0031 percent which was a decrease of 0.0001 percent from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the District recognized pension expense of \$824 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$399 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$6 million to the General Employees Fund.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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

*Pension Costs (continued)*

At December 31, 2019, the District reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ 4,544	\$ 12,962
Changes in actuarial assumptions		12,962
Difference between projected and actual investment earnings		15,801
Changes in proportion	12,768	12,281
Contributions paid to PERA subsequent to the measurement date	<u>8,626</u>	
Total	<u>\$ 25,938</u>	<u>\$ 41,044</u>

The \$8,626 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, 2020. 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>
2020	\$ (10,909)
2021	(8,165)
2022	(4,935)
2023	277

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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

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Actuarial Assumptions

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions:

	<b>General Employees Plan</b>
Inflation	2.50% per year
Salary Growth	3.25% per year
Investment Rate of Return	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, 2019 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 following changes in actuarial assumptions and plan provisions occurred in 2019:

- The mortality projection scale was changed from MP-2017 to MP-2018
- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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

*Actuarial Assumptions (continued)*

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	35.5%	5.10%
International Stocks	25.0%	5.90%
Bonds	20.0%	0.75%
Alternative Assets	17.5%	5.90%
Unallocated Cash	2.0%	0.00%
Total	100%	

*Discount Rate*

The discount rate used to measure the total pension liability in 2019 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>		
<i>Net Pension Liability at Different Discount Rates</i>		
	<u>General Employees Fund</u>	
1% Lower	6.50%	\$ 281,759
Current Discount Rate	7.50%	171,392
1% Higher	8.50%	80,262

*Pension Plan Fiduciary Net Position*

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

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

**REQUIRED SUPPLEMENTAL INFORMATION**

**DECEMBER 31, 2019**

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

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

Year Ended December 31	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 12,994	\$ 12,994	\$	\$ 173,249	7.50%
2016	13,099	13,099		174,651	7.50%
2017	13,247	13,247		176,627	7.50%
2018	15,324	15,324		204,320	7.50%
2019	16,896	16,896		225,280	7.50%
2020					
2021					
2022					
2023					
2024					

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

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

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

Fiscal Year Ending June 30	District's Portion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and District's Share of State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0023%	\$ 119,198	\$ -	\$ 119,198	\$ 170,509	69.91%	78.19%
2016	0.0032%	259,824		259,824	172,136	150.94%	68.90%
2017	0.0028%	178,750	2,276	181,026	176,627	102.49%	75.90%
2018	0.0032%	177,523	1,356	178,879	204,320	87.55%	79.50%
2019	0.0031%	171,392	399	171,791	225,280	76.26%	80.20%
2020							
2021							
2022							
2023							
2024							

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

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

**OTHER REPORT SECTION**

**DECEMBER 31, 2019**

## 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, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 15, 2020.

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.

Red Wing, Minnesota  
October 15, 2020



## Professional Services Order

Project Budget Amendment Agreement to Perform Additional Services to Wabasha SWCD for Zumbro River Restoration project located in the City of Mazeppa, Wabasha County MN.

Date	Consultant	Client
October 15, 2020	WSB & Associates, Inc. 3701 40 <sup>th</sup> Avenue NW Rochester, MN 55901 507.218.3380	Wabasha SWCD Terri Peters, District Manager 611 Broadway Ave, Suite 10 Wabasha, MN 55981 651-565-4673

### Schedule

The Services shall commence on 7/1/2020 and shall continue through 3/31/2021 or until project completion.

### Scope of Work

Consultant shall provide the Service(s) and/or Deliverable(s) as follows:

The project budget amendment includes the following additional services requested by Wabasha County SWCD and the MNDNR. These services are considered outside of the original project scope:

#### **SERVICE 1 – Wood Turtle Permit**

The following scope of work must be completed to maintain compliance with the MNDNR Public Waters permit.

##### **1.1 Turtle Avoidance Plan:**

WSB staff will write and submit a turtle avoidance plan to be submitted with the Public Waters Permit. This Plan will be in compliance with the MN DNR Wood Turtle Fact Sheet. In addition, the Plan will address notification procedures and WSB staff member contacts if turtles are encountered within the construction limits of the project.

##### **1.2 Turtle Inspection Summaries:**

WSB staff will perform surveys and monitoring as required by the MNDNR public waters permit and the wood turtle Avoidance Plan. This includes the following:

- Surveys and monitoring in construction areas for adult or juvenile wood turtles during construction based on a 70-day construction schedule.
- WSB will log the daily survey and monitoring information such as date, time, location of active work, number of turtles encountered, and outcome of turtles encountered.
- All observations of live or dead individual turtles will be photographed and recorded using NHIS rare species data spreadsheet templates.

If a wood turtle, or other species, is encountered during surveys, monitoring and inspections or if encountered by the construction contractor the following steps will be followed as required by the MNDNR public waters permit and wood turtle Avoidance Plan for turtle relocation:

- WSB staff will be notified wood turtles were encountered within the project limits by contractor and/or Wabasha SWCD staff.
- WSB staff will obtain a Permit for the Use of Endangered or Threatened Species in a Scientific Study prior to capturing and moving wood turtles.
- WSB staff will move the turtle by hand into a temporary storage container. On the same day that the turtles are collected, they will be transported to the relocation site (Appendix B) and released to resume overwintering behaviors.
- If a wood turtle is injured or killed as a result of project activities the Minnesota Endangered Species Coordinator will be notified immediately.
- All dead individual wood turtles found onsite will be transferred to the University of Minnesota's Bell Museum of Natural History for curation to the collection or disposal.

### **1.3 Correspondence with MNDNR, NHIS and Wabasha SWCD:**

WSB staff will correspond with MNDNR wildlife specialists, NHIS endangered species coordinator and Wabasha SWCD staff on all collected turtle survey data, turtle relocation and final summary report regarding wood turtles during construction of the Zumbro River Restoration project as required by the MNDNR public waters permit and the Wood Turtle Avoidance plan.

### **1.4 Project Management:**

WSB will summarize the results of the daily logs, meander surveys and turtle relocation in a final documentation report. The report will be completed in accordance with the Wood Turtle Avoidance Plan and MNDNR Public Waters Permit requirements and shall include the following:

- Supporting documentation from the MNDNR Public Waters Permit, MNDNR Wood Turtle fact sheet and Wood Turtle Avoidance plan upon which the findings and opinions are based.
- Scope of services performed.
- A "findings" section which will detail any encountered turtles during surveys and monitoring by WSB, contractor and Wabasha SWCD prior to and during construction.
- Any conclusions drawn from the surveys, monitoring and relocation.
- The final report will be submitted to the Wabasha SWCD, MNDNR and NHIS staff.

### Assumptions

- The actions outlined in this work plan are consistent with the DNR wood turtle fact sheet and flyer to protect wood turtles during the construction of the Zumbro River Restoration Project.
- The project is anticipated to take place from January 2021 to April 2021. No surveys are anticipated for spring 2021, as the work will conclude prior to snowmelt conditions.
- Permit fees for turtle relocation if needed is not included in this proposal of services.

### **SERVICE 2 – Floodplain Permitting**

The project design completed as requested by Wabasha County and MN DNR did not qualify for a no-rise certificate as specified in the proposal. The project therefore requires a Letter of Map Revision (LOMR) from FEMA in order to update the existing flood maps to reflect the post-project conditions.

#### **2.1 2D Modeling of Constructed Project**

WSB staff will update the existing 2D model with the results of the as-built survey and complete internal quality control review on the model results before submitting results to the MN DNR and FEMA. The as-built survey will be completed as described in the original project proposal.

#### **2.2 Agency Meetings**

WSB staff will complete the following agency meetings as the project moves through the LOMR process. This task includes the following:

- One meeting with DNR Floodplains staff to review the 2D modeling results and receive comments and feedback on the model, as well as prepare for the model submittal to FEMA.
- One meeting with FEMA staff to answer questions about the LOMR submittal.
- Document and complete changes requested in both agency meetings.

#### **2.3 Hydraulic Modeling Memo and LOMR Submittal**

WSB staff will prepare and submit all documentation for the LOMR submittal. This includes the following:

- A technical memorandum describing the 2D hydraulic model, including input and output data.
- The LOMR application and application for fee waiver based on the fact that this is an ecological restoration project.
- Revisions to the memo and LOMR submittal based on one round of comments received from the DNR Floodplains office and FEMA staff.

### **SERVICE 3 – Additional Stream Survey Collection and Data Analysis**

WSB completed the stream survey collection and data analysis as specified in the WSB project scope. Once the stream survey data was processed, an existing conditions survey was submitted to the MNDNR. During our July 2020 review meeting the MNDNR requested additional cross sections and data analysis for the project. Which included cross sections every 50 feet within the project area and processing of the collected data in the existing hydraulic modeling and design plans which was not specified in the project RFP. The following additional services were requested by Wabasha County SWCD and the MN DNR in July of 2020 after all survey and data analysis services were completed by WSB in accordance with the project scope.

These services are considered as additional services outside of the project scope. WSB performed the tasks described below in July and August of 2020 at the request of the Wabasha County SWCD and MN DNR to ensure project permit submittals and schedules were not altered which includes collection of additional stream survey information and incorporation of the survey information into the data analysis for hydraulic modeling and the design plan submittals to Wabasha County SWCD and MN DNR. WSB worked with Wabasha County staff in the field to collect additional survey data rather than an in-house WSB two-person survey crew to minimize costs of additional stream survey data collection.

#### **3.1 Additional Stream Survey**

WSB staff completed an additional site visit and collection of six additional cross sections with support from Wabasha County staff.

#### **3.2 Survey Data Analysis**

WSB staff processed and analyzed the data from the six additional cross sections collected. This includes the following:

- Process all survey data collected in RiverMorph for geomorphic analysis of bankfull width, bankfull area, bankfull depth, and channel slope.
- Update the existing conditions surface used in AutoCAD for plan set development and earthwork calculations.
- Update the 2D HEC-RAS model with the additional cross section data to better capture the existing conditions.

#### **3.3 Project Management**

WSB staff will met with DNR staff to discuss the findings of the additional survey and updated the design report to include the additional survey data.

### **SERVICE 4 – Additional Public Meeting Planning and Support**

The following services were requested by Wabasha County SWCD and the MN DNR due to changes in the public meeting process necessitated by COVID-19 which required additional support from WSB staff at the September 29, 2020 public meeting.

#### 4.1 Additional Public Meeting Planning

Additional public meeting planning and support included preparing a Zoom meeting to support both in-person and remote attendance, recording the Zoom meeting, and providing the Zoom meeting recording to SWCD staff.

#### SERVICE 5 – Additional Public Bidding Process Support

The following services were requested by Wabasha County SWCD due to a desire to streamline and simplify the bidding process. The original scope of services assumed that the services listed below would be completed by Wabasha County Staff

##### 5.1 Additional Public Bidding Process Support

Additional bidding services requested included opening the Quest number and posting the final project and all necessary documentation to Quest, administer Quest services during the bidding process, and compile the bid tabs.

## Fee

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This engagement will be conducted on a not-to-exceed Basis. The total value for the Service(s) pursuant to the Professional Services Order (PSO) is \$34,500.00. Hourly rates are to be billed per the 2019 rate schedule of the original contract.

Item Description	Amount
This project budget amendment includes the following:	
1. Wood Turtle Permitting	\$9,500.00
2. Floodplain Permitting	\$11,900.00
3. Additional Stream Survey Collection and Data Analysis	\$9,800.00
4. Additional Public Meeting Planning and Support	\$1,800.00
5. Additional Public Bidding Process Support	\$1,500.00
<b>*TOTAL COST OF SERVICES</b>	<b>\$34,500.00</b>

## Billing Information

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Bill to Address (if different from above)	Client Project Manager/Contact	Email Address	Phone Number (if different from above)

## Assumptions or Details

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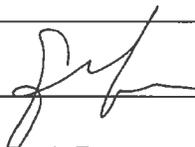
Actual hours will be used for billing purposes. Services requested by the client outside of the scope will be considered additional services and an estimate for these services will be completed by WSB with approval by the client prior to completion of services.

## Terms and Conditions

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The undersigned hereby requests that WSB & Associates, Inc. perform the services outlined herein. I further agree that I have reviewed and agree to the attached project budget amendment professional services order (PSO) dated 10-15-2020 (Exhibit A) and that payment for services outlined shall be made at thirty (30) day intervals as charges are incurred and billed unless other arrangements are made and so stated herein. I understand that a finance charge at the rate of one and one-half percent (1½%) per month on the unpaid balance shall be charged on all accounts over thirty (30) days past the statement date, which is an annual percentage rate of eighteen percent (18%), and that the minimum finance charge will be one dollar (\$1.00) per month. I certify that if I am not an agent for the owners of the project, that I am personally liable for the cost of the services ordered and if I am an agent for the owner, that I have secured proper authority to insure the cost of the services ordered on their behalf.

IN WITNESS WHEREOF, the parties hereto have caused this PSO to be effective as of the day, month and year first written above.

Wabasha SWCD		WSB	
Signature:		Signature:	
Printed Name:		Printed Name:	Earth Evans
Title:		Title:	Director of Water Resources

## Peters, Terri - NRCS-CD, Wabasha, MN

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**From:** Hillman, Amanda (DNR) <amanda.hillman@state.mn.us>  
**Sent:** Tuesday, November 10, 2020 10:57 AM  
**To:** Peters, Terri - NRCS-CD, Wabasha, MN  
**Subject:** FW: Zumbro River Budget Amendment - 11-10-2020  
**Attachments:** PSO Professional Services Order Zumbro River 20201104.pdf

Hi Terri,

As we've discussed before, the one concern I had was the cost of the additional survey work. It is unfortunate that this is costing more than originally bid, but I believe we now better understand why. Once they add the paragraph describing why they didn't include these costs in the original bid, we can move forward with approving it.

Amanda

---

**From:** Luke Lunde <LLunde@wsbeng.com>  
**Sent:** Tuesday, November 10, 2020 8:36 AM  
**To:** Amy Anderson <AAnderson@wsbeng.com>; Peters, Terri - NRCS-CD, Wabasha, MN <terri.peters@mn.nacdnet.net>; Hillman, Amanda (DNR) <amanda.hillman@state.mn.us>  
**Subject:** Zumbro River Budget Amendment - 11-10-2020

**This message may be from an external email source.**

Do not select links or open attachments unless verified. Report all suspicious emails to Minnesota IT Services Security Operations Center.

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I am attaching the budget amendment to discuss during the meeting at 9:00am today.

Luke Lunde  
Professional Soil Scientist  
507.218.3380 (o) | 507.208.5734 (m)  
WSB | wsbeng.com



*This email, and any files transmitted with it, is confidential and is intended solely for the use of the addressee. If you are not the addressee, please delete this email from your system. Any use of this email by unintended recipients is strictly prohibited. WSB does not accept liability for any errors or omissions which arise as a result of electronic transmission. If verification is required, please request a hard copy.*

## Contract Amendment Form

Organization:  <p style="text-align: center;"><b>Wabasha SWCD</b></p>	Contract Number:  <p style="text-align: center;"><b>17-CAP-WS-13</b></p>	Amendment Number: <sup>11/17/20</sup> <del>2</del> <b>3</b> Board Meeting Date: <sup>11/17/20</sup> <del>8/27/20</del> <b>11/19/20</b>	Amendment Type Date <input checked="" type="checkbox"/> Amount <input type="checkbox"/> Land Occupier <input type="checkbox"/> Practice <input type="checkbox"/> Other <input type="checkbox"/>
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*collections ok TP 11-17-2020*

Amendment requests that are received outside the executed State grant agreement date, outside the contract practice install date, or grant program policies BWSR staff must be consulted and a grant agreement amendment may be required.

State Grant Agreement Expiration Date: 12/31/2020

Amended Contract Install Date (If applicable): 6/30/2021 <sup>11/17/20</sup>  
~~11/30/2020~~ *correction on TP 11-17-2020*

Original Contract Install Date: 11/30/2019

Original Total Amount Authorized: \$1,000.00 Amended Total Amount Authorized: \$1,000.00

The Parties whose names are signed below hereby agree that the above-referenced Conservation Practice Assistance Contract is amended as follows:

**IT IS AGREED THAT:** The contract expiration date is being extended to provide additional time to carry out the project completion.

The original contract, as numbered, shall remain in full force and effect, except for those changes made necessary by the amendment.

This Amendment is to take affect on the date of the last signature hereto.

Date	Land Occupier
<u>11/12/2020</u>	<i>Steve McAllan</i>
Date	Landowner, if different from applicant

**Technical Assessment and Cost Estimate**

I have viewed the site where the above listed are to be installed and find that they are needed, and that the amended estimated quantities, costs, or completion date described above are practical and reasonable.

Date	Technical Assistance Provider
<u>11/16/2020</u>	<i>Gene Peters - meets criteria - TA will be licensed contractor</i>

**Organizational Approval**

Date	Authorized Signature

\*Attach this form to the Conservation Practice Assistance Contract

### Contract Amendment Form

<b>Organization:</b>  <p style="text-align: center;"><b>Wabasha SWCD</b></p>	<b>Contract Number:</b>  <p style="text-align: center;"><b>18-Capacity-6</b></p>	<b>Amendment Number:</b> <p style="text-align: center;">1</p> <hr/> <b>Board Meeting Date:</b> <p style="text-align: center;">11/19/20</p>	<b>Amendment Type</b> <input checked="" type="checkbox"/> <b>Date</b> <input type="checkbox"/> <b>Amount</b> <input type="checkbox"/> <b>Land Occupier</b> <input type="checkbox"/> <b>Practice</b> <input type="checkbox"/> <b>Other</b>
--	--	--	--

Amendment requests that are received outside the executed State grant agreement date, outside the contract practice install date, or grant program policies BWSR staff must be consulted and a grant agreement amendment may be required.

State Grant Agreement Expiration Date: 12/31/2020 Original Contract Install Date: 11/30/2020

Amended Contract Install Date (If applicable): 6/30/2021

Original Total Amount Authorized: \$10,725.00 Amended Total Amount Authorized: \$10,725.00

The Parties whose names are signed below hereby agree that the above-referenced Conservation Practice Assistance Contract is amended as follows:

IT IS AGREED THAT: The contract expiration date is being extended to provide additional time to carry out the project completion.

The original contract, as numbered, shall remain in full force and effect, except for those changes made necessary by the amendment.

This Amendment is to take affect on the date of the last signature hereto.

<b>Date</b> <p>13 NOV 2020</p>	<b>Land Occupier</b> 
<b>Date</b>	<b>Landowner, if different from applicant</b>

**Technical Assessment and Cost Estimate**

I have viewed the site where the above listed are to be installed and find that they are needed, and that the amended estimated quantities, costs, or completion date described above are practical and reasonable.

<b>Date</b> <p>11-16-20</p>	<b>Technical Assistance Provider</b> 
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**Organizational Approval**

<b>Date</b>	<b>Authorized Signature</b>
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\*Attach this form to the Conservation Practice Assistance Contract

# FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

## PAYEE AND COST INFORMATION

Name: Joe Flynn  
 Address: 30824 550th St.  
 City, State, Zip: Elgin, MN 55932  
 Contract No.: 20-CWMA-3 Total Amount Authorized: \$2,000.00  
(from contract)

Practice	Quantity	Unit	Unit Rate	Total
314 Brush Management - cut/treat woody invasives	20	acre	\$100.00	\$2,000

**PAYMENT REQUEST:** \$2,000.00

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

Payee Signature 

Date 11-11-20

## PAYMENT AND CERTIFICATION INFORMATION

- A. Type of request (partial or final): Final
- B. Payment amount requested: \$2,000.00
- C. Total Amount Authorized: \$2,000.00
- D. Total previous partial payments: 0
- E. Amount available (C - D): \$2,000.00

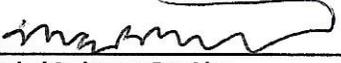
**Amount Approved for This Voucher:** \$ 2,000.00  
(cannot exceed Total Amount Authorized)

### 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.

### 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.

Technical Assistance Provider 

Administrative Sign-off 

Date 11/12/20

Date 11/17/2020

# PERCENT BASED - VOUCHER AND PRACTICE CERTIFICATION FORM

## PAYEE AND COST INFORMATION

Name: Michael Morath Contract No.: 18-CWMA-3  
 Address: 50500 Cty Rd 4  
 City, State, Zip: Plainview, MN  
 Total Amount Authorized: \$1,000.00 % Approved: 75% (state) 0% (state & non-state)  
 (from contract)

Item	Quantity	Unit	Unit Price	Cost
Labor - cut & treat	22	hours	\$50.00	\$1,100.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

**PROJECT COST:** **\$1,100.00**

## PAYMENT AND CERTIFICATION INFORMATION

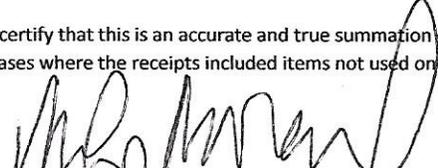
A. Type of request (partial or final): Final  
 B. Total cost of practice to date: \$1,100.00  
 C. Eligible amount (total cost x % approved): \$825.00 (state) \$0.00 (state & non-state)  
 D. Total other state payment amount: \$0.00  
 E. Total non-state payment amount: \$0.00  
 F. Total previous partial payments: \$0.00  
 G. Pre-Construction Cover payment amount: \$0.00

Pre-Con.Cover Ac.	Rate/Ac.

H. Maximum payment amount \$825.00

**Amount Approved for This Voucher:** **\$825.00**  
 (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.

  
 Payee Signature

11/12/20  
 Date

I certify that an inspection has been performed and as-built received 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.

  
 Technical Assistance Provider  
11/16/20

  
 Administrative Sign-off  
11/17/2020

## FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

### PAYEE AND COST INFORMATION

Name: Bruce Wood  
 Address: 22062 Cty Rd 27  
 City, State, Zip: Plainview, MN 55964  
 Contract No.: 19-Capacity-4 Total Amount Authorized: \$2,250.00  
(from contract)

Practice	Quantity	Unit	Unit Rate	Total
Cover Crop (340), two species on 25 acres	25	ACRES	\$30.00	\$750.00

**PAYMENT REQUEST:** **\$750.00**

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

  
 Payee Signature

10/29/2020  
 Date

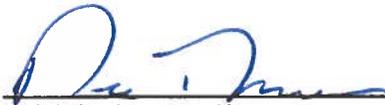
### PAYMENT AND CERTIFICATION INFORMATION

A. Type of request (partial or final):	Partial
B. Payment amount requested:	\$750.00
C. Total Amount Authorized:	\$2,250.00
D. Total previous partial payments:	\$750.00
E. Amount available (C - D)	\$1,500.00

**Amount Approved for This Voucher:** **\$750.00**  
(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

11-17-2020  
 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

11-17-2020  
 Date

## FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

### PAYEE AND COST INFORMATION

Name: Tom Gerken  
 Address: 67549 345th Ave  
 City, State, Zip: Lake City, MN 55041  
 Contract No.: 20-Capacity-1 Total Amount Authorized: \$2,700.00  
(from contract)

Practice	Quantity	Unit	Unit Rate	Total
Cover Crop (340), single species on 30 acres	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

11-12-2020  
 Date

### PAYMENT AND CERTIFICATION INFORMATION

A. Type of request (partial or final): Partial  
 B. Payment amount requested: \$900.00  
 C. Total Amount Authorized: \$2,700.00  
 D. Total previous partial payments:    
 E. Amount available (C - D) \$2,700.00

**Amount Approved for This Voucher:** **\$900.00**  
(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

11-17-2020  
 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

11-17-2020  
 Date

## FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

### PAYEE AND COST INFORMATION

Name: Peter Klapperich  
 Address: 65346 410th Ave  
 City, State, Zip: Mazeppa, MN 55956  
 Contract No.: 2020-Capacity-2 Total Amount Authorized: \$2,700.00  
(from contract)

Practice	Quantity	Unit	Unit Rate	Total
Cover Crop (340), single species on 30 acres	30	ACRES	\$30.00	\$900.00

**PAYMENT REQUEST:** \$900.00

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

Peter Klapperich  
 Payee Signature

11/11/2020  
 Date

### PAYMENT AND CERTIFICATION INFORMATION

- A. Type of request (partial or final): Partial
- B. Payment amount requested: \$900.00
- C. Total Amount Authorized: \$2,700.00
- D. Total previous partial payments:
- E. Amount available (C - D) \$2,700.00

**Amount Approved for This Voucher:** \$900.00  
(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.

[Signature]  
 Technical Assistance Provider

11-17-2020  
 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.

[Signature]  
 Administrative Sign-off

11-17-2020  
 Date

## FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

### PAYEE AND COST INFORMATION

Name: John Miller  
 Address: 22219 Cty Rd 8  
 City, State, Zip: Plainview, MN 55964  
 Contract No.: 19-DWP-CC-4 Total Amount Authorized: \$2,700.00  
(from contract)

Practice	Quantity	Unit	Unit Rate	Total
Cover Crop (340), single species on 30 acres	30	ACRES	\$30.00	\$900.00

**PAYMENT REQUEST:** **\$900.00**

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

*John D. Miller*  
 Payee Signature

10-27-2020  
 Date

### PAYMENT AND CERTIFICATION INFORMATION

A. Type of request (partial or final): Partial  
 B. Payment amount requested: \$900.00  
 C. Total Amount Authorized: \$2,700.00  
 D. Total previous partial payments: \_\_\_\_\_  
 E. Amount available (C - D) \$2,700.00

**Amount Approved for This Voucher:** **\$900.00**  
(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.

*[Signature]*  
 Technical Assistance Provider  
11-17-2020  
 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.

*[Signature]*  
 Administrative Sign-off  
11-17-2020  
 Date

## FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

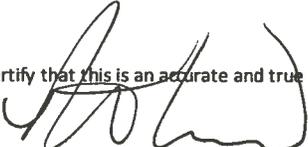
### PAYEE AND COST INFORMATION

Name: Peter Wood  
 Address: 56272 225th Ave  
 City, State, Zip: Plainview/MN 55964  
 Contract No.: 19-Capacity-5 Total Amount Authorized: \$1,800.00  
(from contract)

Practice	Quantity	Unit	Unit Rate	Total
payment for planting 2 species cover crops	20	ac	\$30.00	\$600.00

**PAYMENT REQUEST:** \$600.00

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




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Payee Signature

11-12-2020

---

Date

### PAYMENT AND CERTIFICATION INFORMATION

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

**Amount Approved for This Voucher:** \$600.00  
(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

11-17-2020

---

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

11-17-2020

---

Date



# MASWCD

PRESIDENT  
ROLAND CLEVELAND  
PO Box 307  
North Branch, MN 55056  
(612)-978-3989

VICE PRESIDENT &  
NW AREA 1 DIRECTOR  
PAUL KRABBENHOFT  
1119 - 25th Ave S  
Moorhead, MN 56560  
(701) 799-0369

SECRETARY-TREASURER &  
SW AREA 5 DIRECTOR  
CLARK LINGBEEK  
26992 570th Ave  
Comfrey, MN 56019  
(507) 920-9884

WC AREA 2 DIRECTOR  
CHARLES RAU  
11275 West Lake Rd  
Rice, MN 56367  
(320) 493-9503

NE AREA 3 DIRECTOR  
PAUL HOPPE  
1012 230th Ave  
Ogilvie, MN 56358  
(320) 272-0033

METRO AREA 4 DIRECTOR  
DOUG SCHOENECKER  
320 7th Street NE,  
New Prague, MN 56071  
(952) 758-3435

SC AREA 6 DIRECTOR  
MARK SCHNOBRICH  
24209 Unit Ave  
Hutchinson, MN 55350  
(320) 587-3760

SE AREA 7 DIRECTOR  
BILL THOMPSON  
60698 227th Ave  
Mantorville, MN 55955  
(507) 635-5998

NC AREA 8 DIRECTOR  
KEN LAPORTE  
4086 112th St SW  
Pillager, MN 56473  
(218) 746-3927

IMMEDIATE PAST  
PRESIDENT  
KURT BECKSTROM  
17404 60th Ave  
Milaca, MN 56353  
(320) 556-3403

## STAFF

Executive Director  
LEANN BUCK

Assistant Director  
SHEILA VANNEY

Office Manager  
STEFANIE MARTINEZ

## Minnesota Association of Soil and Water Conservation Districts

255 Kellogg Boulevard East, Suite 101, St. Paul, MN 55101 | 651-690-9028 | [www.maswcd.org](http://www.maswcd.org)

Date: October 27, 2020  
To: Minnesota Soil and Water Conservation Districts  
From: Roland Cleveland, MASWCD President  
Subject: Annual Business Meeting Items

Attached are items related to the 2020 MASWCD Business Meeting during the Annual Convention. **Please forward this information to your Supervisors.** We normally provide this information to SWCD offices in paper form through the postal mail. However, we recognize many of your SWCDs are holding remote/virtual board meetings, and hopefully having these items in electronic format will help facilitate distribution of the materials.

That said, please recognize these are preliminary and not final materials related to items that will get acted on during the business meeting and they should not be shared outside your SWCD. Along those same lines, because some of the Supervisor email addresses in our system may not be current, we are not emailing these materials to Supervisors and ask that one of your SWCD's employees coordinates distribution to your board members.

The business meeting/convention will be held in a virtual format on December 8, 2020 from 9 am to noon, and additional information on that will be sent soon.

- Profiles for candidates seeking election to the offices of President or Vice President.** The call for nominations was announced in the July 8 MASWCD e-newsletter and the information and link to the candidate prospectus was also provided in a July 24 email to the members and an August 27 reminder email. The nominations period was open from July 8 to September 4. The following candidates responded to the call for nominations. The information was provided to the nominations committee, and the committee recommended to the board of directors that these names be on the ballot. Their candidate profiles are attached.
  - for MASWCD President:
    - ⇒ Paul Krabbenhoft, Clay SWCD Supervisor
  - for MASWCD Vice President:
    - ⇒ Chuck Rau, Benton SWCD Supervisor
- Last year's (2019) draft MASWCD annual meeting minutes.**
- Proposed MASWCD FY 2020/2021 budget.** Note that MASWCD's fiscal year runs from November 1 through October 31.



## CANDIDATE FOR MASWCD President



**NAME & ADDRESS:** Paul Krabbenhoft  
Clay SWCD Supervisor  
1119 25<sup>th</sup> Ave S, Moorhead MN 56560

**YEARS SERVING AS LOCAL SUPERVISOR:** 35 years (since 1985)

**POSITIONS HELD WITH MASWCD:**

- MASWCD Vice President
- MASWCD Secretary/Treasurer
- MASWCD Northwest Area 1 Director
- Finance Committee, Chair
- Resolutions Committee Member
- Local Government Water Roundtable Member

**DESCRIBE YOUR CONSERVATION EXPERIENCE:** Raised on a family farm and after attaining a BS degree in Finance from the University of Montana, I had a sugar beet/small grain farm operation from 1977-1990 near Moorhead. During those years my father had been a SWCD Supervisor so farm conservation practices were part of my upbringing. As I farmed on my own, minimum tillage, tree shelter belts, RIM easements and other BMPs were always an integral part of the decision making. As I transitioned from farming into the real estate field as a MN/ND licensed realtor since 1988, my desire to be an advocate for conservation efforts never diminished. I continued to learn, listen and watch to be a positive voice as a SWCD Supervisor staying engaged with policy regarding our resource management concerns.

**DESCRIBE YOUR LEADERSHIP EXPERIENCE:**

- Clay County Appointment as Buffalo-Red River Watershed District Manager
- Policy Committee Member for the Buffalo-Red River Watershed District 1W1P
- Clay County Board of Adjustments
- Local & State Government Affairs Committee for Fargo-Moorhead Assoc. of Realtors
- BWSR Board Member representing SWCDs (1998-2006)
- City of Moorhead & Clay County Planning Commission
- Local/State/National Director for the Home Builders Association of Fargo-Moorhead
- MASWCD 2017 Outstanding SWCD Supervisor Award recipient
- Graduate of the 2018 MASWCD Leadership Institute

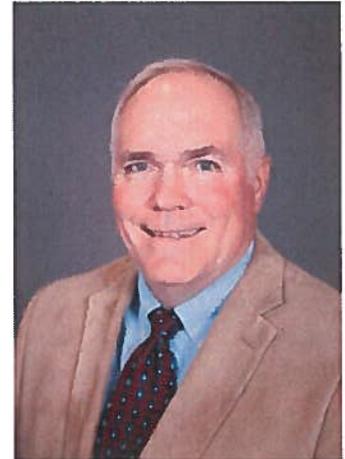
**WHAT ISSUES WOULD YOU LIKE TO ADDRESS DURING YOUR TERM OF OFFICE?** In my current role as Vice President and Area 1 Director I understand the importance of goal setting and implementation of strategic planning for MASWCD. Most pressing to me, is attaining long-term, predictable funding for SWCD operations and projects. Other important issues such as water storage and soil health advocacy are also rising to a higher level of priority. Finally, I see the need for a statewide effort through our Association to effectively make our name known. We need to convey who SWCDs are, what they do and how they benefit Minnesota so greatly. Our legislators, partners, communities and media all need to know the depth of our effectiveness and efficiency involved in our environmental tasks, the programs we provide and our services to all citizens on a voluntary basis or through implementation of State Law. It would be a privilege and honor to serve as your President of MASWCD.



## CANDIDATE FOR MASWCD Vice President

**NAME & ADDRESS:**

Chuck Rau  
Benton SWCD Supervisor  
11275 West Lake Road, Rice MN 56367



**YEARS SERVING AS LOCAL SUPERVISOR:**

Over 10 years

**POSITIONS HELD WITH MASWCD:**

- MASWCD West Central Area 2 Director
- Finance Committee Member
- Legislative Committee Member
- SWCD Capacity Funding Workgroup Member

**DESCRIBE YOUR CONSERVATION EXPERIENCE:**

- Rice Area Sportsman's Club
- Pheasants Forever – Benton/Mille Lacs Chapter
- Little Rock Lake Association

**DESCRIBE YOUR LEADERSHIP EXPERIENCE:**

- Volunteer in leadership roles in several church and community groups
- 40 years of experience in all levels of business management, primarily in the areas of accounting, marketing, and manufacturing, with experience in strategic planning

**WHAT ISSUES WOULD YOU LIKE TO ADDRESS DURING YOUR TERM OF OFFICE?**

I am interested in and excited about the opportunity to continue to help move the Association forward in the coming years and I'm anxious to be involved in any way that I can. There are many challenges, opportunities and adjustments that will come our way in the next several years and I welcome the chance to help guide the organization's efforts.

**MN Assoc of Soil and Water Conservation Districts **DRAFT** Budget**  
2020-2021

	Year to Date	Budget	Draft Budget
	Nov '19- Sept '20	Nov '19 - Oct '20	Nov '20 - Oct '21
<b>Income</b>			
301-000 · Convention	145,258.17	161,175.00	4,400.00
310-000 · Conferences	0.00	12,000.00	5,000.00
310-001 · Leadership Training	0.00	40,000.00	0.00
310-002 · Public Admin Training	0.00	75,000.00	0.00
312-000 · Legislative Day at Capitol	5,499.87	10,500.00	3,750.00
330-000 · Miscellaneous Income	0.00	250.00	250.00
333-000 · Contract Income	163,548.00	500,000.00	1,000,000.00
361-000 · Dues	336,605.16	336,605.00	336,605.00
362-000 · Non-Paying Dues	-3,836.59	-4,500.00	-3,837.00
364-000 · Annuity	0.00	825.54	0.00
380-001 · Envirothon	10,848.25	14,500.00	7,000.00
390-000 · Interest	317.71	700.00	700.00
395-000 · Donations	300.00	0.00	0.00
<b>Budget Reserve</b>	18,736.75	68,369.72	48,432.00
<b>Total Income</b>	677,277.32	1,215,425.26	1,402,300.00
<b>Expense</b>			
401-000 · Convention Expenses	93,639.99	101,730.00	3,500.00
410-020 · Conference's	0.00	9,600.00	4,000.00
410-021 · Leadership Exp.	0.00	38,000.00	0.00
410-030 · Public Admin. Exp.	0.00	67,500.00	0.00
412-000 · Legislative "Day at Capitol"	5,670.00	10,000.00	2,500.00
417-000 · Envirothon Coordination	2,650.00	14,500.00	7,000.00
433-000 · Contracts	163,493.20	475,000.00	900,000.00
464-000 · Annuity Ex.	0.00	825.54	0.00
501-000 · Directors & Officers	15,976.11	27,000.00	22,000.00
505-000 · Payroll Expenses	225,517.96	235,324.00	247,091.00
505-006 · Payroll Tx	18,073.07	25,500.00	30,000.00
506-000 · Legislative Affairs	30,328.00	32,000.00	38,000.00
508-000 · Employee/Benefits	6,765.63	7,059.72	7,413.00
509-000 · Medical/Dental	25,557.73	28,000.00	30,000.00
510-000 · Professional Fees	36,495.00	55,650.00	50,000.00
528-000 · Committee Expenses	10,038.75	10,850.00	5,000.00
534-000 · Dues and Subscriptions	2,450.27	3,000.00	3,000.00
542-000 · Insurance Other	3,438.40	4,700.00	5,000.00
555-000 · Misc. Expenses	353.99	150.00	150.00
558-000 · NACD Expenses	6,163.19	12,000.00	5,000.00
560-000 · Office Expenses	5,170.49	11,500.00	5,000.00
565-000 · Postage and Delivery	710.04	2,300.00	1,200.00
571-000 · Equipment Leases	3,841.40	9,000.00	4,500.00
572-000 · Rent	15,443.46	17,040.00	16,000.00
585-000 · Communications	3,344.67	5,050.00	6,000.00
588-000 · Travel Staff	1,940.97	7,500.00	1,500.00
589-000 · Training	215.00	1,200.00	5,000.00
595-000 · Operating Reserve	0.00	3,446.00	3,446.00
<b>Total Expense</b>	677,277.32	1,215,425.26	1,402,300.00
<b>Net Ordinary Income</b>	0.00	0.00	0.00

**Minnesota Association of Soil and Water Conservation Districts  
83<sup>st</sup> Annual Meeting  
DoubleTree by Hilton Hotel, Bloomington, Minnesota**

**Monday, December 9th, 2019 - Business Meeting**

President Roland Cleveland called the meeting of the Minnesota Association of Soil and Water Conservation Districts (MASWCD) to order at 8:30 a.m. and led attendees in the Pledge of Allegiance. He noted that today there will be reports only, and that all voting will take place tomorrow during the second day of the business meeting.

He welcomed everyone to the organization's 83<sup>nd</sup> annual meeting.

President Cleveland introduced the SWCD Supervisors serving on the MASWCD Board of Directors:

- Paul Krabbenhoft, Vice President and Northwest Area 1 Director (Clay SWCD)
- Clark Lingbeek, Secretary Treasurer and Southwest Area 5 Director (Cottonwood SWCD)
- Chuck Rau, West Central Area 2 Director (Benton SWCD)
- Paul Hoppe, Northeast Area 3 Director (Kanabec SWCD)
- Doug Schoenecker, Metro Area 4 Director (Scott SWCD)
- Mark Schnobrich, South Central Area 6 Director (McLeod SWCD)
- Bill Thompson, Southeast Area 7 Director (Dodge SWCD)
- Ken LaPorte, North Central Area 8 Director (Cass SWCD)

President Cleveland stated that the MASWCD Board members are the ambassadors of the Association and he welcomed all to approach the board members with questions or comments throughout this event. President Cleveland recognized the Association's staff – Executive Director LeAnn Buck, Assistant Director Sheila Vanney and Office Manager Stefanie Martinez – and thanked them for their commitment to the organization.

President Cleveland then gave his report. He highlighted the Association 2019 accomplishments including the work to provide a forum for members to develop and vote on conservation policies. The Association is also enhancing local district capacity at all levels including additional support for technical training and financial resources. The Association's legislative efforts this year included twenty-four million dollars for District Capacity Grants. This is a two million increase from the previous biennial budget. Early in 2019, the MASWCD Board of Directors met with new leadership within Governor Tim Walz's administration including Minnesota Department of Natural Resources Commissioner Sara Strommen and Minnesota Department of Agriculture Commissioner Thom Peterson. MASWCD continues to work with the Minnesota Board of Water and Soil Resources (BWSR) and the Natural Resources Conservation Service (NRCS) leadership to leverage conservation programs for landowners. The Association provided a variety of training for our members. This included the MASWCD Leadership Co-hort program and a Governance 101 conference in partnership with the Minnesota Association of Watershed Districts. In March, the MASWCD participated in the National Association of Conservation Districts legislative conference and met with members of congress on federal farm bill conservation programs. In 2019, the Association's Board of Directors advanced policy resolutions to address a variety of issues including groundwater soil health, forestry and water storage. Cleveland stated that the Association continues to invest communication strategies and also facilitated twenty-two area meetings for our members and partners to develop local resolutions and share conservation program information.

President Cleveland recognized MASWCD Committee Chairs. MASWCD has established standing committees plus various work groups, task force meetings, and subcommittees. In any given year, there are approximately fifty individuals from across the state providing input to the operation of this Association directly through the committee process. Cleveland introduced the committee chairs and asked them to stand. Finance Committee – Clark Lingbeek, Cottonwood SWCD Supervisor and Southwest Area 5 Director; Legislative Committee – Paul Krabbenhoft, Clay SWCD Supervisor and Northwest Area 1 Director; and Resolutions/Policy Committee – Paul Hoppe, Kanabec SWCD Supervisor and MASWCD Northeast Area 3 Director.

President Cleveland thanked all the committee members and committee chairs. He asked everyone to please refer to the back of the convention program booklet for a listing of all committee members.

President Cleveland introduced Finance Committee Chair Clark Lingbeek to report on the budget. Mr. Lingbeek stated that the finance committee developed the proposed budget with input from MASWCD areas representatives. The proposed budget was mailed to SWCD offices prior to the annual meeting. Copies of the budget are also available at the meeting. The budget will be acted on during tomorrow's business meeting. Mr. Lingbeek thanked finance committee members and MASWCD staff for their work developing the proposed budget.

President Cleveland introduced MASWCD Northeast Area 3 Director Paul Hoppe for a report on resolutions. Mr. Hoppe noted that the committee included representative from all eight areas as well as partner organizations providing advice and guidance as needed. Mr. Hoppe announced that a copy of the pre-convention balloting results which will be acted on during tomorrow's business meeting is available for delegates. Eighteen resolutions were acted on by the membership through the pre-convention balloting process, with fifteen resolutions receiving sufficient numbers of votes to be considered as moved and seconded for approval, including those numbered resolutions 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16. The remaining resolutions that received pre-convention balloting votes to be discussed on the floor of the convention, will also be acted on tomorrow, including those numbered 1, 17, and 18. President Cleveland thanked Mr. Hoppe for his report.

President Cleveland informed voting delegates that for tomorrow's business meeting, those wearing delegate nametag ribbons will be able to pick up a voting card at the entrance of the meeting room.

President Cleveland recessed the meeting at 9:00 a.m. and announced that tomorrow's business meeting will reconvene at 8:30 a.m. Tuesday, December 10<sup>th</sup>, 2019.

**Minnesota Association of Soil and Water Conservation Districts  
83<sup>rd</sup> Annual Meeting  
DoubleTree by Hilton Hotel, Bloomington, Minnesota**

**Tuesday, December 10th, 2019 - Business Meeting**

President Cleveland resumed the Business Meeting at 8:30 a.m. with the Pledge of Allegiance. He noted that voting members should make sure to pick up a voting card from the tellers.

A video message from Minnesota US Senator Tina Smith was shared with the members. Senator Smith serves on the Senate Agriculture Committee. President Cleveland introduced Roger Reinert as the parliamentary consultant for the business meeting. Cleveland introduced McLeod SWCD Supervisor Mark Schnobrich, Dakota SWCD Supervisor Jayne Hager Dee, and Dodge SWCD Supervisor Bill Thompson as the voting tellers and Sergeants at Arms. Jeff Berg serves as the timekeeper.

President Cleveland pointed out the SWCD representatives to the Minnesota Board of Water and Soil Resources (BWSR) and asked them to please stand: Chippewa SWCD Supervisor Steve Sunderland, Wadena SWCD Supervisor Tom Schulz and Renville SWCD Supervisor Dr. Kathryn Kelly. He thanked them for their ongoing service with representing districts on the BWSR board.

President Cleveland asked for a motion for approval of the standing rules. A motion was made, seconded and carried to approve the standing rules. He then asked for a motion to accept the draft minutes from the 2018 MASWCD annual meeting. A motion was made, seconded and carried to approve the minutes.

President Cleveland introduced MASWCD Finance Committee Chair Clark Lingbeek. Mr. Lingbeek provided an overview of the proposed budget to the members. A motion by Mr. Lingbeek to accept the proposed FY 2020 budget was made, seconded and carried.

President Cleveland introduced MASWCD Legislative Committee Chair Paul Krabbenhoft. Mr. Krabbenhoft provided an overview of outcomes from the 2019 legislative session.

President Cleveland introduced John Jaschke, Board of Water and Soil Resources (BWSR) Executive Director and Troy Daniell, United State Department of Agriculture Natural Resources Conservation Service (NRCS) State Conservationist. Mr. Jaschke and Mr. Daniell provided "A State of Private Lands Conservation in Minnesota" report to the members. This included an overview of the partnership's work and outcomes related to a variety of local, state and federal conservation programs.

President Cleveland introduced Department of Natural Resources (DNR) Commissioner Sarah Strommen for a report.

President Cleveland introduced Minnesota Department of Agriculture (MDA) Commissioner Thom Petersen for an update on a variety of programs including the agency's partnership with SWCDs and NRCS and the Agriculture Water Quality Certification Program.

President Cleveland stated the next item of business is resolution voting. He announced that Kevin

Bigalke (BWSR) and Jeff Berg (MDA) will serve in an advisory capacity and are available to answer any clarifying questions on resolutions from the members. Cleveland asked for a motion to dispense with the readings of the “Whereases” and allow just the readings of the “Therefore be it Resolves.” The motion was made, seconded and carried.

President Cleveland introduced MASWCD Northeast Area 3 Director Paul Hoppe for introduction of resolutions. Mr. Hoppe stated that eighteen resolutions were up for vote through the pre-convention balloting process. The following SWCDs introduced those resolutions for the membership’s consideration: Aitkin, Anoka, Carlton, Carver, Cass, Crow Wing, Dodge, Fillmore, Kanabec, Mille Lacs, Mower, Murray, West Otter Tail, Pipestone, Pope, Stearns, Wadena and Yellow Medicine.

The pre-convention resolution ballot process is a means to limit debate on the floor of the convention on resolutions for which the membership has a strong agreement for or against. He announced that fifteen of the eighteen resolutions received sufficient votes of approval that an automatic motion and second for approval are now before us today. They are resolutions numbered 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16. Mr. Hoppe stated that because of the membership’s strong agreement in favor of these resolutions, they are moved and seconded for approval. President Cleveland asked for any discussion. Hearing none, he called for the vote and those numbered 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16 were approved. The remaining resolutions received pre-convention balloting votes in favor of discussion on the floor of the convention: those numbered 1, 17, and 19. Mr. Hoppe went through each of these resolutions one by one and action by the members was taken as follows:

Resolution Number and Title	Votes to Approve	Votes to Disapprove	Votes to Discuss	Pre-Convention Balloting Results	Convention Action
1 Sales Tax for SWCD Operations	70	235	67	discuss	Failed
2 SWCD Statutory Funding Authority	269	74	32	moved & seconded for adoption	Approved
3 Incentives for MAWQCP Farmers	320	22	32	moved & seconded for adoption	Approved
4 Increased RIM Easement Options	277	40	55	moved & seconded for adoption	Approved
5 Funding to Repair Easement Projects	306	31	37	moved & seconded for adoption	Approved
6 Upland Water Storage	306	22	46	moved & seconded for adoption	Approved
7 Wind Tower Projects Plan Review	307	31	36	moved & seconded for adoption	Approved
8 Statewide Forestry Practice Database	318	18	38	moved & seconded for adoption	Approved
9 Silvopasture Practice Standard for MN	313	23	38	moved & seconded for adoption	Approved
10 Consistent State, Fed N Fertilizer Recs	293	27	54	moved & seconded for adoption	Approved
11 Education on Impacts of N Inhibitors	299	30	46	moved & seconded for adoption	Approved
12 Education for No Fall Tillage Soybeans	257	55	63	moved & seconded for adoption	Approved
13 Ecosystem Services Market	271	33	71	moved & seconded for adoption	Approved
14 E.coli as an Indicator	273	31	68	moved & seconded for adoption	Approved
15 LWGs into Watershed Planning Work	306	27	42	moved & seconded for adoption	Approved
16 Conservation Data Sharing	310	11	52	moved & seconded for adoption	Approved

17	DNR CPL Grant Staff Limit Variance	214	34	126	Discuss	Approved
18	Standardize Allowed Billing Rates	157	67	149	discuss	Approved

President Cleveland acknowledged and thanked the members of the Resolution/Policy Committee.

President Cleveland introduced MASWCD Executive Director LeAnn Buck for a MASWCD and Local Government Water Roundtable report. Ms. Buck reported on the partnership between counties, soil and water conservation districts, and watershed districts working alongside BWSR to identify and implement shared priorities. In 2019, the Roundtable, working with BWSR, supported legislation that modifies the Clean Water Legacy Act and supports coordinated watershed management. Through the collective efforts of the three associations and BWSR, watershed-based implementation funding was increased from \$9.75 million to \$24 million for FY 2020-2021 funding cycle. Ms. Buck stated that the Roundtable has forged stronger ties between the local government associations to collaborate on issues of mutual interest and provides a forum for better understanding of differing perspectives where we remain divided.

President Cleveland introduced Ian Cunningham, National Association of Conservation Districts (NACD) Executive Board Member and Pipestone SWCD Supervisor. Mr. Cunningham reported on a variety of NACD services including NACD’s work related to the implementation of 2018 Farm Bill. Farm Bill conservation policy outcomes include: no overall funding reductions to conservation title programs; the Conservation Stewardship Program and the Environmental Quality Incentive Program are now functionally separate programs; conservation compliance continues to be tied to crop insurance; The Conservation Reserve Program (CRP) provides additional grazing opportunities; and the CRP acreage cap was increased to 27 million acres. Mr. Cunningham also reported that the 2018 Farm Bill provides \$300 million annually to the Regional Conservation Partnership Program (RCPP). The 2018 Farm Bill also provides \$500 million for PL-566 program over ten years. Several of the 2018 Farm Bill policies address MASWCD policy requests adopted by the Association’s membership. Mr. Cunningham reported that he testified on the benefits of conservation soil health practices before Congress in June 2019.

President Cleveland introduced Paul Gardner, Clean Water Council Administrator. Mr. Gardner shared highlights of the Clean Water Council’s work. Holly Kovarik, Pope SWCD, serves as the SWCD representative to the Clean Water Council. The Clean Water Council was established in 2006 to advise the Legislature and Governor on the administration and implementation of the Clean Water Legacy Act. The Council is required to submit a report to the Legislature and Governor on how FY22-23 Clean Water Fund dollars should be appropriated, progress on activities, and future funding needs. Mr. Gardner highlight the Council’s work on their strategic plan and communication efforts. To date the legislature continues to source the SWCD Capacity allocations from the Clean Water Fund.

President Cleveland called for any unfinished business from the floor. No unfinished business was submitted from the floor.

President Cleveland thanked convention sponsor: Minnesota Department of Agriculture. President Cleveland thanked the MASWCD Metro Area 4 for their efforts with hosting and planning a successful convention. President Cleveland recognized Francine Larson, Franny Gerde, and Andie Bumgarner

with the Sherburne SWCD for assistance with convention registration. Cleveland announced that 2020 annual meeting will be at the Double Tree Hotel in Bloomington, MN on December 6-8, 2020.

A motion to adjourn was made, seconded and carried. Meeting adjourned at 11:05 am.

DRAFT