

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

- I. **CALL MEETING TO ORDER –**
- II. **PLEDGE OF ALLEGIANCE**
- III. **AGENDA**
- IV. **PUBLIC COMMENTS**
Comments limited to 5 minutes per speaker
- V. **CONSENT AGENDA**
MASWCD Annual Business Meeting Items
Items introduced Dec-09 and discussed, voted on Dec 10 – **Board Action**
- VI. **SECRETARY’S REPORT**
A. October 24, 2019 Meeting Minutes-**Board Action**
- VII. **TREASURER’S REPORT:**
A. October Program Record-**Board Action**
B. District Financial Statements October 2019-**Board Action**
- VIII. **PAYMENT OF MONTHLY BILLS**
A. Monthly bills in the amount of \$73,959.77-**Board Action**
- IX. **DISTRICT REPORTS**
A. Chair Report – Terry Helbig
B. County Commissioners – Don Springer; Rich Hall
C. District Manager Report – Terri Peters
D. NRCS Report – Phillis Brey
E. District Technician Report – Mitch Rigelman
F. Ecological Technician Report – Jen Wahls
- X. **OLD BUSINESS**
A. MASWCD Annual Meeting Auction Donation-**Board Action**
- XI. **NEW BUSINESS**
A. Set date for employee evaluations with personnel committee – **Board Action**
B. Set Date for work planning 2020 (after-December board meeting?) -**Board Action**
C. 2019-20 Zumbro River Valley Outreach Grant Acceptance- **Board Action**
D. MAWQCP Area Grant Administration-**Board Action**
E. Tool Box for GMC Truck – **Board Action**

- F. State of Minnesota Office of State Auditor – Final draft and MN review letter for year ended 12-31-18 Audit (MN review points letter) - **Board Discussion**
- G. Amendment to Conservation Practice Assistance Contract for Steve McNallan. Approval on contract 17-CAP-WS-13 for \$1,000.00, original expiration date 11/30/2019. New State Grant expiration date will be 08/30/2020- **Board Action**
- H. Payment for approval on contract 19-Capacity-5 Peter Wood for 20 acres of cover crops (practice 340 Capacity 2019 amount \$600 completes yr. 1 of contract) – **Board Action**
- I. Payment for approval on contract 19-Capacity-9 Mulholland Farms for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr 1 of contract) – **Board Action**
- J. Payment for approval on contract 19-Capacity-6 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr. 1 of contract) – **Board Action**
- K. Payment for approval on contract 19-Capacity-7 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr 1 of contract) – **Board Action**
- L. Payment for approval on contract 19-Capacity-8 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019 amount \$900 completes yr 1 of contract) – **Board Action**
- M. Payment for approval on contract 19-Capacity-3 John Dose for 22 acres of cover crops (practice 340 Capacity 2019 amount \$660 completes yr 1 of contract) – **Board Action**
- N. Payment for approval on contract 18-C4apacity- Tom Miller for 15 of cover crops (practice 340 Capacity 2108 amount \$450 completes yr 2 of contract)– **Board Action**
- O. Amendment approval for amount change on contract 2016CWF-05 Gerard Marking for 410 Grade Stabilization Structures (practice 410 MRLP CWF) – **Board Action**
- P. Payment for approval on contract 2016CWF-05 Gerard Marking for completion of 410 Grade Stabilization structures for \$15,520.50 (MRLP CWF) – **Board Action**
- Q. Payment for approval on contract 15-MRLP-5 Keith Bremer for completion of 2 410 Grade Stabilization structures for \$21,532.86 (MRLP CWF) – **Board Action**
- R. James Dittrich contract 18-CS-1 for grade stabilization structure Voucher payment in the amount of \$10,596.49- **Board Action**
- S. **Vision Plan/County - Employee Elective – Board Action**
- T. Upcoming Events
 - i. MASWCD Convention December 8-10 Bloomington, MN

XII. Board Reports

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

XIII. Adjourn- Board Action



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
STEFFANIE 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

Date: November 1, 2019

To: Minnesota Soil and Water Conservation Districts

From: Roland Cleveland, MASWCD President

Subject: **Annual Business Meeting Items**

Enclosed are items related to the 2019 MASWCD Business Meeting during the Annual Convention (December 8-10, 2019). ***Please forward this information to your Supervisors.*** Items will be introduced on Dec. 9 and discussed and voted on Dec. 10.

Enclosures include:

1. Last year's (2018) draft MASWCD annual meeting minutes
2. Proposed MASWCD FY 2018/2019 budget

MASWCD BOARD OF DIRECTORS		
President	Roland Cleveland, Chisago SWCD	612-978-3989
Vice President and NW Area 1 Director	Paul Krabbenhoft, Clay SWCD	701-799-0369
West Central Area 2 Director	Chuck Rau, Benton SWCD	320-493-9503
Northeast Area 3 Director	Paul Hoppe, Kanabec SWCD	320-272-0033
Secretary/Treasurer & Southwest Area 5 Director	Clark Lingbeek, Cottonwood SWCD	507-920-9884
South Central Area 6 Director	Mark Schnobrich, McLeod SWCD	320-587-3760
Southeast Area 7 Director	Bill Thompson, Dodge SWCD	507-635-5998
North Central Area 8 Director	Ken LaPorte, Cass SWCD	218-746-3927

MN Assoc of Soil and Water Conservation Districts Draft Budget

2019/ 2020 Budget- Executive Committee Recommendation

	Year to Date	Annual Budget	Proposed Budget
	Nov '18 - Sept 19	Nov '18 - Oct 19	Nov '19 - Oct 20
Income			
301-000 · Convention	159,832.44	153,500.00	161,175.00
310-000 · Conferences	17,472.82	7,000.00	12,000.00
310-001 · Leadership Training	28,000.00	40,000.00	40,000.00
310-002 · Public Admin Training	49,450.00	75,000.00	75,000.00
312-000 · Legislative Day at Capitol	11,475.34	10,500.00	10,500.00
330-000 · Miscellaneous Income	0.00	250.00	250.00
333-000 · Contract Income	128,890.00	202,000.00	500,000.00
361-000 · Dues	316,603.88	316,605.00	336,605.00
362-000 · Non-Paying Dues	-3,598.98	-2,500.00	-4,500.00
364-000 · Annuity	825.54	825.54	825.54
380-000 · Auction	7,954.50	8,000.00	8,000.00
380-001 · Envirothon	5,000.00	6,500.00	6,500.00
390-000 · Interest	570.85	700.00	700.00
395-000 · Donations	230.00	0.00	0.00
Budget Reserve Over/Under		53,299.54	68,369.72
Total Income	722,706.39	871,680.08	1,215,425.26
Expense			
401-000 · Convention Expenses	80,127.43	82,600.00	101,730.00
410-020 · Conference's	250.00	6,300.00	9,600.00
410-021 · Leadership Exp.	16,591.77	38,000.00	38,000.00
410-030 · Public Admin. Exp.	44,555.11	67,500.00	67,500.00
412-000 · Legislative "Day at Capitol"	5,511.28	10,000.00	10,000.00
417-000 · Envirothon Coordination	5,253.62	7,000.00	7,000.00
433-000 · Contracts	109,695.31	192,000.00	475,000.00
464-000 · Annuity Ex.	825.54	825.54	825.54
480-00 · Auction Ex.	7,954.50	7,500.00	7,500.00
501-000 · Directors & Officers	30,280.91	24,000.00	27,000.00
505-000 · Payroll Expenses	215,313.25	224,118.00	235,324.00
505-006 · Payroll Tx	15,027.87	23,100.00	25,500.00
506-000 · Legislative Affairs	26,000.00	40,000.00	32,000.00
508-000 · Employee/Benefits	5,840.62	6,723.54	7,059.72
509-000 · Medical/Dental	23,376.18	27,500.00	28,000.00
510-000 · Professional Fees	40,650.00	31,200.00	55,650.00
528-000 · Committee Expenses	5,038.20	10,850.00	10,850.00
534-000 · Dues and Subscriptions	2,578.50	3,000.00	3,000.00
542-000 · Insurance Other	4,660.40	4,400.00	4,700.00
555-000 · Misc. Expenses	2,310.35	150.00	150.00
558-000 · NACD Expenses	10,877.39	10,600.00	12,000.00
560-000 · Office Expenses	4,882.25	10,500.00	11,500.00
565-000 · Postage and Delivery	791.38	2,300.00	2,300.00
571-000 · Equipment Leases	3,696.66	9,000.00	9,000.00
572-000 · Rent	16,679.49	17,040.00	17,040.00
585-000 · Communications	2,320.37	5,050.00	5,050.00
588-000 · Travel Staff	4,477.01	7,500.00	7,500.00
589-000 · Training	199.00	1,200.00	1,200.00
595-000 · Operating Reserve	0.00	1,723.00	3,446.00
Total Expense	685,764.39	871,680.08	1,215,425.26
Net Ordinary Income	36,942.00	0.00	0.00



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 &
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CLARK LINGBEEK
26992 570th Ave
Cornfey, MN 56019
(507) 920-9884

WC AREA 2 DIRECTOR
CHARLES RAU
11275 West Lake Rd
Rice, MN 56367
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PAUL HOPPE
1012 230th Ave
Ogilvie, MN 56358
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DOUG SCHOENECKER
320 7th Street NE,
New Prague, MN 56071
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24209 Unit Ave
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60698 227th Ave
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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

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Minnesota Association of Soil and Water Conservation Districts

255 Kellogg Boulevard East, Suite 101, St. Paul, MN 55101 | 651-690-9028 | www.maswcd.org

October 25, 2019

To: SWCD District Managers
SWCD District Board Chair (or designee)

From: Roland Cleveland, MASWCD President

Subj.: Invitation to a SWCD Leadership Summit, December 8, 2019

You are cordially invited to attend the *SWCD Leadership Summit* December 8, 2019 in conjunction with the 2019 MASWCD Annual Convention

This invitation-only event is a gathering for SWCD managers and Board representatives skilled in strategic thinking to enhance the future vision for SWCDs.

The summit will take place on Sunday, December 8, 2019 from 3:00 – 5:15 pm in conjunction with the MASWCD Annual Meeting at the DoubleTree by Hilton Hotel Bloomington - Minneapolis South.

The SWCD Leadership Summit topics include:

- What have been the major SWCD milestones over the past decades?
- Now, are we busy or effective? What's vital for SWCDs to be doing?
- What are the trends facing SWCDs over the next five years?
- How might leaders direct energy and resources to fulfill the future vision for SWCDs?

Donna Rae and Peter Scheffert, *Leadership Tools Consulting*, will serve as facilitators for the event.

There is no additional cost for the event but we are requesting SWCD representatives to register, by going to www.maswcd.org/summit.htm and clicking on the link to the Eventbrite registration form.

Minnesota Association of Soil and Water Conservation Districts
82st Annual Meeting
DoubleTree by Hilton Hotel, Bloomington, Minnesota

Monday, December 10th, 2018 - Business Meeting

President Kurt Beckstrom 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 82nd annual meeting.

President Beckstrom introduced the individuals serving on the MASWCD Board of Directors:

- Paul Krabbenhoft, Secretary/Treasurer and Northwest Area 1 Director (Clay SWCD)
- Mike Jorgenson, West Central Area 2 Director (Big Stone SWCD)
- Bob Hoefert, Northeast Area 3 Director (Mille Lacs SWCD)
- Roland Cleveland, Vice President & Metro Area 4 Director (Chisago SWCD)
- Clark Lingbeek, Southwest Area 5 Director (Cottonwood 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 Beckstrom 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 Beckstrom 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 Beckstrom then gave his report. He highlighted the Association 2018 accomplishments including enhancing local district capacity at all levels including additional support for technical training and financial resources. The MASWCD partners with the Minnesota Board of Water and Soil Resources (BWSR) and the Natural Resources Conservation Service (NRCS) to leverage conservation programs for landowners. The Association was instrumental in providing leadership training and six additional local work group workshops for SWCD and NRCS staff. In 2018, the Association worked with Minnesota Department of Natural Resources to support for forestry coordination. Beckstrom stated that the Association invested in additional communication strategies and facilitated twenty-two area meetings for our members and partners to forward resolutions and share information. He summarized his report by stating that it is a great time to be involved in conservation.

President Beckstrom recognized MASWCD Committee Chairs. There are four standing committees in this organization 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. Beckstrom introduced the committee chairs and asked them to stand. Finance Committee – Paul Krabbenhoft, Clay SWCD Supervisor and Northwest Area 1 Director; Legislative Committee – Clark Lingbeek, Cottonwood SWCD Supervisor and Southwest Area 5 Director; and Resolutions/Policy Committee – Mike Jorgenson, Big Stone SWCD Supervisor and MASWCD

West Central Area 2 Director.

President Beckstrom 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 Beckstrom noted that 2018 is an election year for the Association and elections will be held during tomorrow's business meeting. The candidates on the ballots will include for President Chisago SWCD Supervisor Roland Cleveland and for Vice President, Clay SWCD Supervisor Paul Krabbenhoft. Candidates will have an opportunity to address the assembly tomorrow.

President Beckstrom introduced Finance Committee Chair Paul Krabbenhoft to report on the budget. Mr. Krabbenhoft stated that the finance committee developed the proposed budget with input from MASWCD Areas. The budget was presented at fall MASWCD area meetings and mailed to SWCD offices. Copies of the budget are available in the back of the room. The budget will be acted on during tomorrow's business meeting. Mr. Krabbenhoft thanked finance committee members and MASWCD staff for their work developing the proposed budget.

President Beckstrom introduced MASWCD West Central Area 2 Director Mike Jorgenson for a report on resolutions. Mr. Jorgenson noted that the committee included representative from all eight areas and had our partner organizations providing advice and guidance as needed. Mr. Jorgenson announced that a copy of the pre-convention balloting results which will be acted on during tomorrow's business meeting is available for delegates. Nine resolutions were acted on by the membership through the pre-convention balloting process, with five resolutions receiving sufficient numbers of votes to be considered as moved and seconded for approval, including those numbered resolutions 1, 2, 4, 5 and 7. The remaining four 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 3, 6, 8 and 9. President Beckstrom thanked Mr. Jorgenson for his report.

President Beckstrom introduced MASWCD Executive Director LeAnn Buck. Ms. Buck highlighted that 2018 marks the 80th anniversary of the establishment of the first SWCD in Minnesota. The Association celebrated this milestone during an event near Lewiston on August 14, 2018. The Winona County Soil and Water Conservation District was established in 1938 under the name Burns-Homer-Pleasant Soil Conservation District. She also noted that today the Association is recognizing our 82nd annual meeting. During 2018, the Association solicited historical photos from all SWCDs and is showcasing the photos throughout the annual meeting. Ms. Buck reported that the MASWCD continues to advance the role of the SWCDs and this year developed a video to highlight the SWCD mission of private lands conservation. The members viewed the video.

President Beckstrom 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 Beckstrom recessed the meeting at 9:00 a.m. and announced that tomorrow's business meeting will reconvene at 8:30 a.m. Tuesday, December 10th, 2018.

Minnesota Association of Soil and Water Conservation Districts
82nd Annual Meeting
DoubleTree by Hilton Hotel, Bloomington, Minnesota

Tuesday, December 11th, 2018 - Business Meeting

President Beckstrom 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.

President Beckstrom introduced Jim Molenaar as the parliamentary consultant for the business meeting. Beckstrom introduced Mille Lacs SWCD Supervisor Bob Hoefert, East Polk SWCD Supervisor Ken Pederson, and Cass SWCD Supervisor Jim Ballenthin as the voting tellers and Sergeants at Arms.

President Beckstrom 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 Beckstrom 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 2017 MASWCD annual meeting. A motion was made, seconded and carried to approve the minutes.

President Beckstrom called on MASWCD Nominations Committee Chair Ian Cunningham (Pipestone SWCD Supervisor) for the nominating committee report. The committee nominations were as follows: Chisago SWCD Supervisor Roland Cleveland was nominated for President; and Clay SWCD Supervisor Paul Krabbenhoft was nominated for Vice President.

President Beckstrom called for any further nominations of MASWCD President. There were none. President Cunningham called for a motion for nominations to cease. A motion for nominations to cease was made, seconded and carried. President Cunningham asked the nominee to approach the podium for any comments he would like to make to the convention body. Roland Cleveland, nominee for President, addressed the convention body.

President Beckstrom called for any further nominations for MASWCD Vice President. There were none. President Beckstrom called for a motion for nominations to cease. A motion for nominations to cease was made, seconded and carried. President Beckstrom asked the nominee to approach the podium for any comments he would like to make to the convention body. Paul Krabbenhoft, nominee for Vice President, addressed the convention body.

Tellers distributed ballots for voting for President and Vice President.

President Beckstrom introduced MASWCD Finance Committee Chair Paul Krabbenhoft. Mr. Krabbenhoft provided an overview of the proposed budget to the members. A motion by Mr. Krabbenhoft to accept the proposed 2017-2018 budget was made, seconded and carried.

President Beckstrom announced the results from ballots for President and Vice President. Roland Cleveland received the most votes and will serve as the President. Paul Krabbenhoft received the most votes and will serve as Vice President. A motion to destroy the ballots was made, seconded and carried.

President Beckstrom stated the next item of business is resolution voting. He announced that Doug Thomas (BWSR), Jeff Berg (MDA), Glenn Skuta (MPCA) and Ryan Galbreath (NRCS) will serve in an advisory capacity and are available to answer any clarifying questions on resolutions from the members. Beckstrom 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 Beckstrom introduced MASWCD West Central Area 2 Director Mike Jorgenson for introduction of resolutions. Mr. Jorgenson stated that nine resolutions were up for vote through the pre-convention balloting process. 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 five of the nine resolutions received sufficient votes of approval that an automatic motion and second for approval are now before us today. They are resolutions numbered 1, 2, 4, 5, and 7. Mr. Jorgenson stated that because of the membership's strong agreement in favor of these resolutions, they are moved and seconded for approval. President Beckstrom asked for any discussion. Hearing none, he called for the vote and those numbered 1, 2, 4, 5, and 7 were approved. The remaining four resolutions received pre-convention balloting votes in favor of discussion on the floor of the convention: those numbered 3, 6, 8, and 9. Mr. Jorgenson 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	Equal Opportunity Under Watershed Based Funding Program	285	46	56	moved & seconded for adoption	Approved
2	Promotion of SWCD Leadership for Multipurpose Drainage Management	286	34	68	moved & seconded for adoption	Approved
3	Restoration of Local Approval Authority Pertaining to Wetland Replacement Plans	111	186	89	discuss	Approved
4	Private Forest Management Service Delivery in Minnesota	326	22	39	moved & seconded for adoption	Approved
5	LGU Collaboration for BWSR Policies	326	18	44	moved & seconded for adoption	Approved
6	Reevaluate Erosion & Sediment Control BMPs for Projects Located within Sensitive Landscape Areas	203	49	135	discuss	Approved
7	MPCA County Feedlot Officer TEMPO Reporting Program	286	40	60	moved & seconded for adoption	Approved
8	Crop Insurance Reduction Incentive for Planting Cover Crops	180	101	107	discuss	Failed
9	Defining the Content of Conservation Plans	192	79	116	discuss	Approved

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

President Beckstrom introduced Troy Daniell, Natural Resource Conservation Service State Conservationist, and John Jaschke, Minnesota Board of Water and Soil Resources Executive Director for a Minnesota's Conservation Partnership 2018 Implementation Report. An overview of the partnership's work and outcomes related to a variety of local, state and federal conservation programs was shared with the members.

President Beckstrom introduced Forrest Boe, DNR Division of Forestry, for a forestry report. Mr. Boe provided information on Minnesota's private forestry framework, MASWCD policy requests and future opportunities. Mr. Boe stated that the DNR Division of Forestry remains committed to working closely with partners, including SWCDs, to develop strategies that support family-owned and other privately held forests.

President Beckstrom introduced John Linc Stine, Minnesota Pollution Control Agency (MPCA) Commissioner to provide a MPCA Watershed Quality Assessment report. Commissioner Stine reported that the MPCA is identified in the Minnesota Clean Water Legacy Act as the state agency responsible for establishing a strategy for monitoring, assessing and identifying impaired waters under the federal Clean Water Act. The MPCA has established a strategy, recognized by the legislature and Clean Water Council, to assess the condition of Minnesota's waters via a ten year cycle. An overview of the status and schedule of this watershed approach was provided.

President Beckstrom introduced Doug Thomas, Minnesota Board of Water and Soil Resources Assistant Director and Holly Kovarik, SWCD representative to the Clean Water Council (Pope SWCD). 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 FY20-21 Clean Water Fund dollars should be appropriated, progress on activities, and future funding needs. Mr. Thomas and Ms. Kovarik provided an overview of the next biennial budget recommendations.

President Beckstrom introduced Ian Cunningham, National Association of Conservation Districts Executive Board Member (Pipestone SWCD). NACD has prepared Farm Bill Policy Requests. Several of the recommendations do include MASWCD policies adopted by the Association's membership.

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

President Beckstrom recognized outgoing MASWCD Area Directors. Beckstrom invited West Central Area 2 Director Mike Jorgenson and Northeast Area 3 Director Bob Hoefert to the podium to provide comments as retiring board members. Beckstrom thanked them for their years of service to the Association.

President Beckstrom presented Roland Cleveland with the gavel and recognized him as the new President. Mr. Cleveland presented a gift for outgoing MASWCD President Kurt Beckstrom and thanked him for his years of service to the Association.

President Beckstrom thanked convention sponsor: Minnesota Department of Agriculture. President Beckstrom also thanked the MASWCD North Central Area 8 for their efforts with hosting and planning a successful convention. President Beckstrom recognized Francine Larson, Franny Gerde, and Andie Bumgarner with the Sherburne SWCD for assistance with convention registration. Beckstrom announced that Metro Area 4 will host the 2019 convention. The meeting will be at the Double Tree Hotel in Bloomington, MN on December 8-10, 2019.

A motion to adjourn was made, seconded and carried. Meeting adjourned.

DRAFT

**Wabasha Soil and Water Conservation District
District Regular Board Meeting
October 24, 2019
8 a.m.
Farm Service Agency Office
611 Broadway Avenue.
Wabasha, MN 55981**

- I. **CALL MEETING TO ORDER** – Meeting called to order at 8:00AM by Chair
Terry Helbig
Supervisors Present: Terry Helbig, Chair; Lynn Zabel, Vice Chair, Larry Theismann, Secretary; Chuck Fick, Treasurer
Staff: Terri Peters, District Manager; Jen Wahl, Mitchell Rigelman, Sue Cerwinske
Others: Rich Hall, County Commissioner, Adam Beilke BWRS, John Benjamin
- II. **PLEDGE OF ALLEGIANCE**
- III. **AGENDA**
*A-1 Additions to Agenda – Wabasha Meeting Rules – Weather related and
A-2 Work Plans for 2020 Buffer and Capacity grant programs.
Moved by Fick, seconded by Theismann to approve agenda with the addition of item A-1
and A2 under new business
Affirmative: Helbig, Theismann, Fick, Zabel
Opposed: None
Motion carried*
- IV. **PUBLIC COMMENTS**
Comments limited to 5 minutes per speaker
- V. **CONSENT AGENDA -Board Action**
A. Melendy Miller Contract Work – Invoice# 1 for Izaak Walton League UMRI
paid out for work done 9-02-2019 to 10-04-2019 \$1,785.00 check# 10989
*Moved by Fick, seconded by Zabel to approve Melendy Miller payment in the
amount of \$1,785.00 for contract work done on Izaak Walton League UMRI
Affirmative: Helbig, Theismann, Fick, Zabel
Opposed: None
Motion carried*
- VI. **SECRETARY’S REPORT**
A. September 26, 2019 Meeting Minutes-Board Action
*Moved by Fick and seconded by Theismann to approve secretary’s report
Affirmative: Helbig, Theismann, Fick, Zabel
Opposed: None
Motion Carried*

VII. TREASURER'S REPORT:

- A. September Program Record-**Board Action**
Moved by Theismann and seconded by Fick to approve
Affirmative: Helbig, Theismann, Fick
Opposed: None
Motion Carried
- B. District Financial Statements September 2019-**Board Action**
Moved by Theismann and seconded by Fick to approve
Affirmative: Helbig, Theismann, Fick, Zabel
Opposed: None
Motion Carried

VIII. PAYMENT OF MONTHLY BILLS

- A. Monthly bills in the amount of \$22,445.18-**Board Action**
Moved by Theismann and seconded by Fick to approve payment of monthly bills in the amount of \$22,445.18
Affirmative: Helbig, Theismann, Fick, Zabel
Opposed: None
Motion Carried

IX. DISTRICT REPORTS

- A. Chair Report – Terry Helbig
Terry and Rich attended Oronoco monthly policy meeting.
Worksheet for Prioritization of Projects
- B. County Commissioners – Don Springer; Rich Hall
Rich Hall reported county under negotiations for insurance. If any monies left over he would push to get for SWCD.
- C. District Manager Report – Terri Peters
Met with Finance Committee on Health Care Options. Have results from the random survey for clean water. Gauged people on how they prioritize water quality and the health of water in the community. Most important water issue to you. One answer was to clean up the junk along the river. 60 reported from Wabasha and 120 from Olmsted County (Survey available at the their fair)
Waterside Chats - First one was in Mantorville on 10/24, second one in Mazeppa 11/7 and the third one at Sportsman Club in Lake City. 11/14/19.

Mitchell has a project structure & buffer that MN Ag Grant is not available for. New funding on \$5,000.00 to take back to the 35% threshold to cover cost. No amendment needed/note in contract what was available at time of contract being signed.
- D. NRCS Report – Phillis Brey
One interest for CRP General sign up – possibly December, 2019
CSP – paid out 6 contracts this fall. Not enough funds to make all payments
Engineering – 5 engineering projects waiting to start this fall.
RCPP-EQIP - Completing payment requests – Waiting for Engineers to Sign off

***Compliance plans – 3 Compliance plans written. 60 Waiting to be completed.
New Employee – Nathan Paul from Wild Turkey Federation under Forestry Plan
3-Years funding. Would like to get stewardship plan.***

X. OLD BUSINESS

A. 1W1P Update-Board Information

XI. NEW BUSINESS

A. -1 Weather Meeting Rule – Board Discussion

Discussed if we should cancel meetings for bad weather. If schools close, should we cancel the meeting. After discussing that we would have to post the agenda if we changed the meeting date or time, it was decided it was a non-issue.

-2 Work Plans for 2020 Buffer and Capacity grant programs – Board Action

Approved Buffer Grant for \$20k and the 2020 Capacity for \$111,348. Waiting for BWSR to execute the grant. Used for staffing, outreach, technical assistance, and equipment/supplies upgrades

Moved by Zabel and seconded by Theismann to approve

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

B. PEIP Health Insurance renewal

(Finance Committee Recommendation) - Board Action

Motion by Chuck Fick to accept Finance Committee's recommendation to continue with the same health insurance plan for 2020 absorbing the \$3K cost change from last year and change HSA payment to quarterly from annually for Employees.

Moved by Fick and seconded by Zabel to approve

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

C. County benefit enrollment- -Board Action

Motion for Board to approve County Employee Benefit program for Dental and Life Insurance as have been for Employees.

Moved by Fick and seconded by Zabel to approve

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

D. MASWCD Annual Convention Attendance -**Board Discussion**

December 8-10th Annual Convention

Request for staff to go to training sessions, as part of their development.

Need to let Terri know who is attending, so that she can register for the convention as well as for hotel rooms online. Two Board Members should attend.

One meeting is on 1W1P.

Motion to approve attendance of any staff member, for any part of the state convention.

Moved by Fick and seconded by Zabel to approve

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

E. MASWCD Annual Meeting Auction Donation-**Board Action**

Money raised from the auction, goes to Outdoor Environmental Learning

Competition for high school students. Board members should get auction items and can bring them to next meeting or bring up to the convention on Sunday night or Monday morning.

F. A7 MN Soil Health Coalition Strategic Plan Information—**Discussion**

Terry and Lynn went to presentation of A7 MN Health Coalition Strategic Plan given by Jennifer Hahn, who is based out of Luverne, MN. They provide educational resources for farmers, not financial. They have Articles of Incorporation and a Budget. Nonprofit. Asked for contribution. Area 7 Supervisors contributing \$2,000.00. Discussion was that we would find out more as the year goes on. Wait to see if they have a good enough plan. Some concerns of duplication of efforts.

G. 2019 CWF Regional Well Sealing Grant-Mower Sub-Agreement Amendment 1 -
Board Action

Mower sent a request to increase their original grant of \$5,000.00.

Area Well Sealing Grant from Water Resources Board. Some counties not using it.

Only have two years to use it. Amendment to add \$5,000.00 to make it \$10,000.00 to utilize Well Sealing Grant. Some capacity funds dedicated to well sealing for 50% up to \$1,000.00 for costs up to \$2,000.00.

Moved by Fick and seconded by Zabel to approve

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

- H. NACD Membership Contribution - **Board Action**
Paid for majority of Mitchell's expenses for three weeks of training, including lodging, meals. Larry motioned to send \$100.00 for NACD membership. Pay in December or January. There is a Planning Funding Grant to cover staffing costs that Terri is looking into.
Moved by Theismann and seconded by Fick to approve
Affirmative: Helbig, Zabel, Theismann, Fick
Opposed: None
Motion Carried
- I. Star Tribune Article – "In SE MN, swollen river threatens to reclaim cropland"-**Board Discussion**
Albert Carlson is looking for funding to pay for repair of a dike. The Zumbro River, near Theilman where Carlson lives, has destroyed crops from the highest recorded total rainfall in 133 years. The river dumped sand in the fields and submerged them for weeks. Berms built in the 60-70's have not been maintained.
Terri Peters was interviewed by the Star Tribune and stated that "those berms weren't really built to withstand the weather events and peak flows and flooding that's been happening. There is not government funds to repair midcentury earthen berms protecting farmland".
- J. November & December Meeting Dates – **Discussion**
Meeting Dates changed for November to the 21st and December to the 19th Work Plan after regular meeting for December.
- K. Contract for approval on 19-Capacity-6 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019) total amount \$2,700 **Board Action**
Moved by Fick and seconded by Theismann to approve Contract for approval on 19-Capacity-6 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019) total amount \$2,700
Affirmative: Helbig, Zabel, Theismann, Fick
Opposed: None
Motion Carried
- L. Contract for approval on 19-Capacity-7 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019) total amount \$2,700-**Board Action**
Move Moved by Theismann and seconded by Fick to approve Contract for approval on 19-Capacity-7 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019) total amount \$2,700
Affirmative: Helbig, Zabel, Theismann, Fick
Opposed: None
Motion Carried

- M. Contract for approval on 19-Capacity-8 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019) total amount \$2,700- **Board Action**
Moved by Theismann and seconded by Fick to approve Contract for approval on 19-Capacity-8 Travis Danckwart for 30 acres of cover crops (practice 340 Capacity 2019) total amount \$2,700
Affirmative: Helbig, Zabel, Theismann, Fick
Opposed: None
Motion Carried
- N. Contract Amendment 18-CS-2 & 19-CS-1 Diane McNallan \$11,971.88 Expiration date amendment from 11-30-19 to 10-31-20-**Board Action**
Moved by Fick and seconded by Theismann to approve Contract Amendment 18-CS-2 & 19-CS-1 Diane McNallan \$11,971.88 Expiration date amendment from 11-30-2019 to 10/31/2020
Affirmative: Helbig, Zabel, Theismann, Fick
Opposed: None
Motion Carried
- O. Jeremy Holst contract 17-Capacity -3 (practice 340 Cover Crops Capacity 2017) voucher final payment in the amount of \$600.00-**Board Action**
Moved by Theismann and seconded by Zabel to approve Jeremy Holst contract 17-Capacity-3 (practice 340 Cover Crops Capacity 2017) voucher final payment in the amount of \$600.00.
Affirmative: Helbig, Zabel, Theismann, Fick
Opposed: None
Motion Carried
- P. Bryton Miller contract 17-Capacity -2 (practice 340 Cover Crops Capacity 2017) voucher final payment in the amount of \$600.00-**Board Action**
Moved by Fick and seconded by Theismann to approve Bryton Miller contract 17-Capacity-2 (practice 340 Cover Crops Capacity 2017) voucher final payment in the amount of \$600.00.
Affirmative: Helbig, Zabel, Theismann, Fick
Opposed: None
Motion Carried
- Q. Leo Kottschade contract 18-Capacity-1 (practice 340 Cover Crops Capacity 2018) voucher 1st payment in the amount of \$900.00-**Board Action**
Moved by Theismann and seconded by Zabel to approve Leo Kottschade contract 18-Capacity-1 (practice 340 Cover Crops Capacity 2018) voucher 1st payment in the amount of \$900.00.

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

- R. Tom Miller contract 17-Capacity-1 (practice 340 Cover Crops Capacity 2017) final voucher payment in the amount of \$600.00-**Board Action**
Moved by Theismann and seconded by Zabel to approve Tom Miller contract 17-Capacity-1 (practice 340 Cover Crops Capacity 2017) Final voucher payment in the amount of \$600.00.

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

- S. Dalon Miller contract 17-Capacity-4 (practice 340 Cover Crop Capacity 2017) final voucher payment in the Amount of \$600.00-**Board Action**
Moved by Fick and seconded by Theismann to approve Dalon Miller contract 17-Capacity-4 (practice 340 Cover Crops Capacity 2017) Final voucher payment in the amount of \$600.00.

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

- T. Bruce Wood contract 19-Capacity-4 practice (340 Cover Crop Capacity 2019)' 1st voucher payment in the Amount of \$750.00-**Board Action**
Moved by Theismann and seconded by Zabel to approve Bruce Wood contract 17-Capacity-4 (practice 340 Cover Crops Capacity 2019) 1st voucher payment in the amount of \$750.00.

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

- U. Contract for approval on 19-Capacity-9 Muholland Farms for 30 acres of cover crops (practice 340 Capacity 2019) total amount \$2,700- **Board Action**
Moved by Theismann and seconded by Fick to approve Contract for approval on 19-Capacity-9 Mulholland Farms for 30 acres of cover crops (practice 340 Cover Crops Capacity 2019) total amount \$2,700.00.

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

- V. Amendment Approval of one-time extension on contract 18-Capacity-3 Tony Burke for 30 acres of cover crops, new installation date will be 11/01/2021- **Board Action Moved by Fick and seconded by Theismann to approve Amendment Approval of one-time extension on contract 18-Capacity-3 Tony Burke for 30 acres of cover crops, new installation date will be 11/01/2021..**

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

Terri brought up that there is a Grant from BWRS for Cover crops - Blaine/Dodge County for a joint application for a few Inter-seeders to have available. Contract with a farmer. Save time for one person to do it and would have the settings.

W. Upcoming Events

- i. BWRS Academy October 29-31 Breezy Point, MN
- ii. Wabasha County Water Side Chat Nov 14 Lake City Sportsman Club
- iii. MASWCD Convention December 8-10 Bloomington, MN

XII. Board Reports

A. WW1W1P-

Sheila Harmes – absent

Lynn Reported on the North Fork project by Viola. Jeff Weis from DNR had a slide show of the project, showing topography. Not one culvert, they use more culverts to spread out the water - to release when widespread flooding. Landowner initiated, was high up on the watershed.

B. 1W1P

XIII. Adjourn- Board Action

Motion by Fick and seconded by Theismann to adjourn

Affirmative: Helbig, Zabel, Theismann, Fick

Opposed: None

Motion Carried

Meeting Adjourned at 9:50 AM

Respectfully Submitted,

Larry Theismann, Secretary

Red=Mileage
Blue=Billable time Charges
Orange=Adjustment of program to reduce County Funds
Green=Adjustment of Negative Programs with no funds coming to equal zero and reduce

		Cash			District Funds		
		Balance of all cash on hand checking, savings, and investments.			Funds come primarily from fees for services, and tree sales.		
		Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
10/1/2019	Beginning Balance			\$499,330.21			\$276,478.38
	GENERAL LEDGER ACCOUNTS			\$499,330.21			\$276,478.38
	Sales Tax Liability			\$499,330.21			\$276,478.38
	CD Cashed			\$499,330.21			\$276,478.38
	REVENUE ACCOUNTS			\$499,330.21			\$276,478.38
	Intergov. Rev. - County/Local			\$499,330.21			\$276,478.38
	Intergov. Rev. - State	9,986.14		\$509,316.35			\$276,478.38
	Intergov. Rev. -Federal			\$509,316.35			\$276,478.38
	Charges for Goods & Services	\$597.57		\$509,913.92	\$597.57		\$277,075.95
	Interest - CD's			\$509,913.92			\$277,075.95
	Interest - Money Market	\$594.49		\$510,508.41	\$594.49		\$277,670.44
	Other			\$510,508.41			\$277,670.44
	EXPENDITURE ACCOUNTS			\$510,508.41			\$277,670.44
	Personnel Services		\$37,334.11	\$473,174.30		\$37,334.11	\$240,336.33
	District Operations		2,879.21	\$470,295.09		2,879.21	\$237,457.12
	Supplies			\$470,295.09			\$237,457.12
	Mileage			\$470,295.09	\$589.28		\$238,046.40
	Project Expense-Local			\$470,295.09			\$238,046.40
	Project Expense-State		14,071.90	\$456,223.19			\$238,046.40
	Project Expense-Federal			\$456,223.19			\$238,046.40
	Distribute Hours Worked			\$456,223.19	\$39,644.34		
10/31/2019	Ending Balance	\$11,178.20	\$54,285.22	\$456,223.19	\$41,425.68	\$40,213.32	\$277,690.74

Petty Cash			2019 County Funds			FY2019 Conservation Delivery			FY2020 Conservation Delivery		
County allocation received in June and December Included LWM Levy and WCA match amounts			County allocation received in June and December Included LWM Levy and WCA match amounts			P19-8145, \$19,619 grant period 1/2/2018 to 12/31/2020 (The District records only administrative costs here, admin is recorded here as tracking tool of admin. Costs, once expended District/County funds are reduced)			P19-8145, \$19,619 grant period 8/23/2019 to 12/31/2021 (The District records only administrative costs here, admin is recorded here as tracking tool of admin. Costs, once expended District/County funds are reduced)		
Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
\$0.00	\$0.00	\$101.01	\$0.00	\$18,339.90	(\$39,867.44)	\$14,852.43	\$0.00	\$0.00	\$0.00	\$0.00	\$19,619.00
\$0.00	\$0.00	\$101.01	\$0.00	\$17,733.76	(\$57,601.20)	\$14,783.13	\$0.00	\$0.00	\$0.00	\$0.00	\$19,619.00

FY 2019 Easement Delivery			FY 2017 State Cost Share			FY 2018 State Cost Share			FY 2019 State Cost Share		
Work Order No. 79-17-W001, grant period 9/13/2017 to 1/31/2022			P17-1259, \$15,401 grant period 8/24/2016 to 12/31/2018 (\$3080.20 allowed for TA) Grant amended to extend expiration date to 12/31/2019			P18-2837, \$15,401 grant period 1/3/2018 to 12/31/2020			P19-2247, \$15,401 grant period 1/3/2018 to 12/31/2020		
Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
\$0.00	\$0.00	(\$556.39)	\$0.00	\$2,187.07	\$2,117.05	\$0.00	\$0.00	\$12,320.80	\$0.00	\$0.00	\$30,802.00

FY 2020 State Cost Share			2017 SWCD Local Capacity Services				2018 SWCD Local Capacity Services			
P19-2247, \$15,401 grant period 1/3/2018 to 12/31/2020			FY2017 \$100,000 P17-7085 Grant Period 03/09/2017 to December 31, 2019				FY2018 \$100,000 P18-7145 Grant Period 01/03/2018 to December 31, 2020			
Receipts	Disbursements	Balance	Receipts	Disbursements	Match	Balance	Receipts	Disbursements	Match	Balance
\$0.00	\$0.00	\$0.00	\$0.00	\$8,635.41	\$0.00	\$10,287.17	\$0.00	\$0.00	\$0.00	\$30,360.27
\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$7,887.17	\$0.00	\$900.00	\$0.00	\$29,460.27

2019 SWCD Local Capacity Services				FY19 LWM				FY18 Wetland Conservation (NRBG)			
FY2019 \$100,000 P19-2416 Grant Period 10/23/2018 to December 31, 2021				P19-4884 \$14,177 Levy match required grant period 2/5/2018 to 12/31/2020				P18-0964 \$12,118 1:1 match required (match must still be met no \$ received for match) grant period 2/5/2018 to 12/31/2020			
Receipts	Disbursements	Match	Balance	Receipts	Disbursements	Match	Balance	Receipts	Disbursements	Match	Balance
\$0.00	\$3,891.85	\$0.00	\$30,934.65	\$631.01	\$631.01	\$0.00	\$0.00	\$0.00	\$0.00	\$110.19	\$0.00

FY19 Wetland Conservation (NRBG)				Fillmore WCA Shared Service (NRBG)			FY2016 CWMA		
P19-3909 \$12,118 1:1 match required (match must still be met no \$ received for match) grant period 2/5/2018 to 12/31/2020				Reimbursed for work done on a quarterly basis			C16-3353 \$15,000 25% cash or in-kind match required, effective date 6/17/2016. 50/40/10		
Receipts	Disbursements	Match	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
\$0.00	\$0.00	\$12,118.00	\$9,486.92	\$0.00	\$0.00	(\$980.77)	\$0.00	\$0.00	\$0.00

FY2018 CWMA			2015 Protecting and Restoring WQ MRLP Project			2016 and 2017 AIS			AgCertainty		
C16-3353 \$15,000 25% cash or in-kind match required, effective date 01/26/2018. 100% received			2015 CWF Subcontracted through Goodhue. Grant period 04/7/2015 to 12/31/2018. Bill sent to Goodhue for hours worked.			Program funds for gap period carried forward			Bill for time and expenses. JPB FUNDING THROUGH MDA.		
Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
\$0.00	\$441.03	\$8,779.17	\$9,022.50	\$9,022.50	(\$137.09)	\$0.00	\$2,185.73	\$97,566.04	\$0.00	\$3,293.14	(\$11,079.29)

FY2019 MAWQCP Promo (AgCertainty)			FY2018 MDA WEED Grant					
\$2500 for landowner outreach and promotion			SWIFT Contract/PO No. 3000027693 140471 Grant executed 4/27/2018 exiration 11/16/2018 for \$20,000					
Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
\$0.00	\$1,219.67	\$1,264.99	\$0.00	\$209.24	(\$3,712.36)	\$0.00	\$0.00	\$0.00

Volunteer Nitrate Monitoring			FY2018 Buffer Initiative (BWSR)			FY2019 Buffer Initiative (BWSR)			2019 DNR Forestry Plan Writing		
Bill quarterly for work done as requested by SEMNWRB			P18-3662 \$20,000, Grant period 1/2/2018 - 12/31/2020			FY2019 \$20,000 P19-2506 Grant Period 10/23/2018 to December 31, 2021					
Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance			
\$0.00	\$117.18	(\$399.79)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,311.12	\$11,928.30		\$8,977.34	\$3,522.86

319 Funding			2017 RCPP			2018 Buffer Implementation			CREP/RIM		
Reducing Bacteria from SE MN Feedlots 2018 to December 31, 2020			Regional Conservation Partnership Program. EQIP plus State Funds for Lower Mississippi Feedlot Management in Minnesota. 300 to 500 animal units. Funds through JPB			P18-5519 2018 Buffer Cost Share (Wabasha SWCD) executed 7/20/2017 expiration 12/31/2019			P18-6398 1018-CREP Outreach and Implementation (Wabasha SWCD) executed 11/30/2017 expiration 06/30/2020 \$29,250.00 available and reimbursed as reported.		
Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
\$0.00	\$0.00	\$0.00	\$0.00	\$211.80	(\$3,961.87)	\$0.00	\$0.00	\$2,324.34	\$0.00	\$52.31	(\$1,014.98)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,961.87)	\$0.00	\$0.00	\$2,324.34	\$0.00	\$0.00	(\$1,014.98)

N Fork Zumbro Mazeppa			NFWF Planning Grant			Goodhue Admin			Regional MAWQCP		
Fiscal Agent for project Reimburseable through DNR Request for payment must be submitted on or before June 30, 2023						Bill Dennis' hourly, benefits, and mileage			Bill MAWQCP for Olmsted staff and expenses, Wabasha staff and expenses, and area promo participants.		
Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
\$0.00	\$0.00	\$748.59	\$11,972.88	\$11,753.47	(\$18,681.90)	\$305.67	\$208.78	(\$2,646.95)	\$0.00	\$7,690.39	\$2,005.41
\$2,422.30			\$199.52						\$7,563.84		
									\$7,576.86		
\$78.44			\$3,915.55						\$235.31		
\$2,422.30	\$78.44	\$3,092.45	\$0.00	\$4,115.07	(\$22,796.97)	\$0.00	\$0.00	(\$2,646.95)	\$7,563.84	\$7,812.17	\$1,757.08

Regional CWF Well Sealing-Admin			Regional CWF Well Sealing-tech time			2019 IKES UMRI Grant											
50/40/10 taking over for SE WRB			Need to show \$1000 match per district														
Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance									
\$0.00		\$26,563.44	\$0.00		(\$2,593.28)	\$0.00		\$7,751.93									
						\$1,785.00											
			\$395.70														
\$0.00			\$26,563.44			\$0.00			(\$2,988.98)			\$0.00			\$5,966.93		

Wabasha Soil and Water Conservation District

Profit & Loss

October 2019

	Oct 19
Ordinary Income/Expense	
Income	
Charges for Services	
Plat Book Sales	35.00
Wetlands	200.00
Total Charges for Services	235.00
Intergovernmental Revenues	
State	
MAWQCP	7,576.86
Total State	7,576.86
Total Intergovernmental Revenues	7,576.86
Total Income	7,811.86
Gross Profit	7,811.86
Expense	
District Operations	
Other Services and Charges	
Advertising Expense	72.00
Building Rent	864.13
Conferences and Conventions	62.05
Employee Expenses	11.59
Employee Mileage	68.44
Fees and Dues	-2,307.30
Internet Expense	70.95
Postage	6.85
Supervisor's Expenses	0.00
Supervisor's Mileage	60.32
Vehicle Expenses	
GMC Vehicle Expense	105.04
Hyundia Tucson Vehicle Expense	55.22
Total Vehicle Expenses	160.26
Total Other Services and Charges	-930.71
Personnel Services	
Employee Salary Permanent	20,847.03
Employer HSA contributions	0.00
Employer Life and Health	
66000 - Payroll Expenses	7,211.22
Employer Life and Health - Other	39.00
Total Employer Life and Health	7,250.22
Employer Share FICA	1,414.83
Employer Share Medicare	330.89
Employer Share PERA	1,534.20

Wabasha Soil and Water Conservation District

Profit & Loss

October 2019

	Oct 19
Total Personnel Services	31,377.17
Supplies	
Office Supplies	44.01
Total Supplies	44.01
Total District Operations	30,490.47
Project Expenditures	
District	
2019 Izaak Walton League	1,785.00
Total District	1,785.00
State	
FY17 Capacity Funding	2,400.00
FY18 Capacity Funding	900.00
FY18 MDA Weed Grant	447.24
FY19 Capacity	750.00
LWM NRBG	92.80
MAWQCP Administration	7,576.86
North Fork Zumbro-Mazeppa	4,012.00
Total State	16,178.90
Total Project Expenditures	17,963.90
Total Expense	48,454.37
Net Ordinary Income	-40,642.51
Other Income/Expense	
Other Income	
Interest Income	
Interest Earnings MM's	594.49
Total Interest Income	594.49
Total Other Income	594.49
Net Other Income	594.49
Net Income	<u>-40,048.02</u>

Wabasha Soil and Water Conservation District

Balance Sheet

As of October 31, 2019

Oct 31, 19

ASSETS

Current Assets

Checking/Savings

Money Market- Bank of Alma

63,437.73

Money Market WNB Financial

7,376.08

Peoples State Bank Money Market

354,856.45

Petty Cash

101.01

WNB Financial

30,242.01

Total Checking/Savings

456,013.28

Accounts Receivable

11000 · Accounts Receivable

18,703.03

Total Accounts Receivable

18,703.03

Total Current Assets

474,716.31

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

-76,512.47

Total Fixed Assets

36,877.44

Other Assets

Prepaid Items

Prepaid Rent

864.13

Total Prepaid Items

864.13

Total Other Assets

864.13

TOTAL ASSETS

512,457.88

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable

4,552.77

Total Accounts Payable

4,552.77

Other Current Liabilities

Allowance for Unemployment Reim

1,581.86

Deferred Revenue

AIS

99,751.77

FY17 Capacity

18,922.58

FY17 Cost Share

4,304.12

Wabasha Soil and Water Conservation District

Balance Sheet

As of October 31, 2019

	Oct 31, 19
FY17 RCPP	-3,750.07
FY18 AgCertainty Promotion	2,484.66
FY18 Buffer Implementation	2,324.34
FY18 Capacity	30,360.27
FY18 Cost Share	12,320.80
FY18 CWMA	9,220.20
FY18 MDA Weed Grant	-3,503.12
FY19 Buffer Initiative	13,239.42
FY19 Capacity	34,826.50
FY19 Cost Share	15,401.00
FY19 LWM	0.20
FY19 Rim Easement Inspection	-556.39
FY19 WCA	9,486.92
FY20 Conservation Delivery	19,619.00
FY20 State Cost share	15,401.00
FY20 Well Seal Grant	26,595.30
Izaak Walton League	7,808.87
Total Deferred Revenue	314,257.37
Deposit on Tree Sales	220.00
Due to Other Governments	-553.00
2110 · Direct Deposit Liabilities	-6,006.50
24000 · Payroll Liabilities	1,759.95
25500 · Sales Tax Payable	289.98
Total Other Current Liabilities	311,549.66
Total Current Liabilities	316,102.43
Total Liabilities	316,102.43
Equity	
Fund Balance- Restatement	47,943.10
Fund Balance Designated	31,903.30
Investment in Capital Assets	36,877.44
30000 · Opening Balance Equity	649.89
32000 · Owners Equity	156,595.74
Net Income	-77,614.02
Total Equity	196,355.45
TOTAL LIABILITIES & EQUITY	512,457.88

Wabasha Soil and Water Conservation District
Reconciliation Detail
Money Market- Bank of Alma, Period Ending 10/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						63,262.77
Cleared Transactions						
Checks and Payments - 1 item						
Transfer	10/25/2019			X	-40,000.00	-40,000.00
Total Checks and Payments					-40,000.00	-40,000.00
Deposits and Credits - 2 items						
Deposit	10/16/2019			X	140.00	140.00
Deposit	10/31/2019			X	34.96	174.96
Total Deposits and Credits					174.96	174.96
Total Cleared Transactions					-39,825.04	-39,825.04
Cleared Balance					-39,825.04	23,437.73
Register Balance as of 10/31/2019					-39,825.04	23,437.73
Ending Balance					-39,825.04	23,437.73

Wabasha Soil and Water Conservation District
Reconciliation Detail
Peoples State Bank Money Market, Period Ending 10/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						394,296.92
Cleared Transactions						
Checks and Payments - 1 item						
Transfer	10/25/2019			X	-40,000.00	-40,000.00
Total Checks and Payments					-40,000.00	-40,000.00
Deposits and Credits - 1 item						
Deposit	10/31/2019			X	559.53	559.53
Total Deposits and Credits					559.53	559.53
Total Cleared Transactions					-39,440.47	-39,440.47
Cleared Balance					-39,440.47	354,856.45
Register Balance as of 10/31/2019					-39,440.47	354,856.45
Ending Balance					-39,440.47	354,856.45

Wabasha Soil and Water Conservation District
Reconciliation Detail
Petty Cash, Period Ending 10/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						101.01
Cleared Balance						101.01
Register Balance as of 10/31/2019						101.01
Ending Balance					<hr/>	<hr/> 101.01

Wabasha Soil and Water Conservation District
Reconciliation Detail
WNB Financial, Period Ending 10/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						87,788.34
Cleared Transactions						
Checks and Payments - 54 items						
Check	08/22/2019	10927	Stacy Miller	X	-10,788.04	-10,788.04
Check	09/25/2019	10946	TOM MILLER	X	-2,479.05	-13,267.09
Check	09/26/2019	10952	Darrel Klein	X	-8,343.43	-21,610.52
Bill Pmt -Check	09/26/2019	10973	WSB	X	-7,612.50	-29,223.02
Bill Pmt -Check	09/26/2019	10964	Olmsted County Pu...	X	-7,563.84	-36,786.86
Liability Check	09/26/2019	10950	MN PEIP	X	-4,365.34	-41,152.20
Bill Pmt -Check	09/26/2019	10965	Paul Busch Auto Ce...	X	-1,593.71	-42,745.91
Bill Pmt -Check	09/26/2019	10962	Mittel Schule, Inc.	X	-864.13	-43,610.04
Bill Pmt -Check	09/26/2019	10966	Q Media Group LLC	X	-752.00	-44,362.04
Bill Pmt -Check	09/26/2019	10954	Dean Stromness	X	-250.00	-44,612.04
Bill Pmt -Check	09/26/2019	10958	Johnny Michael	X	-250.00	-44,862.04
Bill Pmt -Check	09/26/2019	10960	Mitch Gilbert	X	-250.00	-45,112.04
Bill Pmt -Check	09/26/2019	10957	John Gusa	X	-250.00	-45,362.04
Liability Check	09/26/2019	10948	Metlife	X	-183.40	-45,545.44
Bill Pmt -Check	09/26/2019	10963	Office Depot	X	-138.24	-45,683.68
Liability Check	09/26/2019	10949	MN Life	X	-71.45	-45,755.13
Bill Pmt -Check	09/26/2019	10959	Lake City Graphic & ...	X	-54.00	-45,809.13
Liability Check	09/26/2019	10947	Madison National Life	X	-53.97	-45,863.10
Bill Pmt -Check	09/26/2019	10955	Eagle Nest Coffee H...	X	-28.00	-45,891.10
Bill Pmt -Check	09/26/2019	10961	Mitchell Rigelman	X	-22.00	-45,913.10
Check	09/30/2019	EFT	Indeed	X	-102.34	-46,015.44
Liability Check	10/03/2019		QuickBooks Payroll ...	X	-8,485.08	-54,500.52
Liability Check	10/04/2019	eft	United States Treas...	X	-2,750.74	-57,251.26
Liability Check	10/04/2019	eft	Public Employee Re...	X	-1,459.47	-58,710.73
Liability Check	10/04/2019	eft	MSRS	X	-920.00	-59,630.73
Liability Check	10/04/2019	eft	Department of Reve...	X	-376.00	-60,006.73
Liability Check	10/04/2019	eft	Nationwide Retirem...	X	-20.00	-60,026.73
Bill Pmt -Check	10/07/2019	10974	Bureau of Criminal ...	X	-15.00	-60,041.73
Check	10/10/2019	eft	forestry Suppliers	X	-447.24	-60,488.97
Check	10/10/2019	EFT	Culver's	X	-7.55	-60,496.52
Liability Check	10/18/2019		QuickBooks Payroll ...	X	-6,053.82	-66,550.34
Liability Check	10/18/2019	eft	United States Treas...	X	-2,293.70	-68,844.04
Liability Check	10/18/2019	eft	Public Employee Re...	X	-1,404.34	-70,248.38
Liability Check	10/18/2019	eft	MSRS	X	-1,120.00	-71,368.38
Liability Check	10/18/2019	eft	Department of Reve...	X	-356.00	-71,724.38
Liability Check	10/18/2019	eft	Nationwide Retirem...	X	-20.00	-71,744.38
Check	10/18/2019	EFT	Postmaster	X	-6.85	-71,751.23
Bill Pmt -Check	10/24/2019	10992	Olmsted County Pu...	X	-7,576.86	-79,328.09
Bill Pmt -Check	10/24/2019	10988	Leo Kottschade	X	-900.00	-80,228.09
Bill Pmt -Check	10/24/2019	10980	Bruce Wood	X	-750.00	-80,978.09
Bill Pmt -Check	10/24/2019	10981	Bryton Miller	X	-600.00	-81,578.09
Bill Pmt -Check	10/24/2019	10994	Smith Schafer & As...	X	-500.00	-82,078.09
Bill Pmt -Check	10/24/2019	10993	Q Media Group LLC	X	-360.00	-82,438.09
Bill Pmt -Check	10/24/2019	10996	Terry Helbig-Supervi...	X	-259.20	-82,697.29
Bill Pmt -Check	10/24/2019	10982	CHUCK FICK	X	-229.60	-82,926.89
Bill Pmt -Check	10/24/2019	10995	Terri Peters (Expens...	X	-165.28	-83,092.17
Bill Pmt -Check	10/24/2019	10998	Wabasha County Hi...	X	-125.76	-83,217.93
Bill Pmt -Check	10/24/2019	10990	Nathan Arendt	X	-114.84	-83,332.77
Bill Pmt -Check	10/24/2019	10987	Larry Theismann-V	X	-87.58	-83,420.35
Bill Pmt -Check	10/24/2019	10991	Office Depot	X	-76.27	-83,496.62
Bill Pmt -Check	10/24/2019	10984	HBC	X	-70.95	-83,567.57
Check	10/28/2019	EFT	McDonalds	X	-15.20	-83,582.77
Check	10/29/2019	EFT	Zorbaz on Gull	X	-28.62	-83,611.39
Liability Check	10/31/2019		QuickBooks Payroll ...	X	-6,015.25	-89,626.64
Total Checks and Payments					-89,626.64	-89,626.64
Deposits and Credits - 16 items						
Deposit	10/15/2019			X	200.00	200.00
Paycheck	10/18/2019	DD1553	Dennis R Stelling	X	0.00	200.00
Paycheck	10/18/2019	DD1556	Susan Cerwinske	X	0.00	200.00
Paycheck	10/18/2019	DD1554	Jennifer L Wahls	X	0.00	200.00
Paycheck	10/18/2019	DD1555	Mitchell J Rigelman	X	0.00	200.00
Paycheck	10/18/2019	DD1558	William R Wayne	X	0.00	200.00
Paycheck	10/18/2019	DD1557	Terri L. Peters	X	0.00	200.00
Deposit	10/18/2019			X	37.57	237.57
Deposit	10/18/2019			X	2,422.30	2,659.87
Transfer	10/25/2019			X	40,000.00	42,659.87
Deposit	10/28/2019			X	220.00	42,879.87

Wabasha Soil and Water Conservation District
Reconciliation Detail
WNB Financial, Period Ending 10/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	11/01/2019	DD1561	Susan Cerwinske	X	0.00	42,879.87
Paycheck	11/01/2019	DD1560	Mitchell J Rigelman	X	0.00	42,879.87
Paycheck	11/01/2019	DD1562	Terri L. Peters	X	0.00	42,879.87
Paycheck	11/01/2019	DD1559	Jennifer L Wahls	X	0.00	42,879.87
Paycheck	11/01/2019	DD1563	William R Wayne	X	0.00	42,879.87
Total Deposits and Credits					42,879.87	42,879.87
Total Cleared Transactions					-46,746.77	-46,746.77
Cleared Balance					-46,746.77	41,041.57
Uncleared Transactions						
Checks and Payments - 15 items						
Check	05/11/2019	eft	Go Daddy		-17.99	-17.99
Sales Receipt	09/25/2019	865737	Dennis Stelling-c		-100.00	-117.99
Liability Check	10/24/2019	10978	MN PEIP		-5,658.94	-5,776.93
Bill Pmt -Check	10/24/2019	10989	Melendy Miller		-1,785.00	-7,561.93
Bill Pmt -Check	10/24/2019	10999	Mittel Schule, Inc.		-864.13	-8,426.06
Bill Pmt -Check	10/24/2019	10997	TOM MILLER		-600.00	-9,026.06
Bill Pmt -Check	10/24/2019	10985	Jeremy Holst		-600.00	-9,626.06
Bill Pmt -Check	10/24/2019	10983	Dalon Miller		-600.00	-10,226.06
Liability Check	10/24/2019	10976	Metlife		-130.80	-10,356.86
Bill Pmt -Check	10/24/2019	10986	Larry Gates (2)		-120.00	-10,476.86
Liability Check	10/24/2019	10977	Metlife		-118.00	-10,594.86
Liability Check	10/24/2019	10975	Madison National Life		-80.52	-10,675.38
Liability Check	10/24/2019	10979	MN Life		-71.45	-10,746.83
Check	10/31/2019	EFT	Speedway		-34.50	-10,781.33
Check	10/31/2019	EFT	McDonalds		-18.23	-10,799.56
Total Checks and Payments					-10,799.56	-10,799.56
Total Uncleared Transactions					-10,799.56	-10,799.56
Register Balance as of 10/31/2019					-57,546.33	30,242.01
New Transactions						
Checks and Payments - 8 items						
Liability Check	11/01/2019	EFT	United States Treas...		-2,420.42	-2,420.42
Liability Check	11/01/2019	EFT	MSRS		-1,020.00	-3,440.42
Liability Check	11/01/2019	EFT	Department of Reve...		-396.00	-3,836.42
Liability Check	11/01/2019	EFT	Nationwide Retirem...		-20.00	-3,856.42
Liability Check	11/04/2019	EFT	Public Employee Re...		-1,422.32	-5,278.74
Check	11/05/2019	eft	Postmaster		-110.00	-5,388.74
Check	11/05/2019	eft	Postmaster		-6.85	-5,395.59
Paycheck	11/12/2019	11001	William R Wayne		-273.17	-5,668.76
Total Checks and Payments					-5,668.76	-5,668.76
Deposits and Credits - 1 item						
Deposit	11/05/2019				191.59	191.59
Total Deposits and Credits					191.59	191.59
Total New Transactions					-5,477.17	-5,477.17
Ending Balance					-63,023.50	24,764.84

Wabasha Soil and Water Conservation District
Reconciliation Detail
Money Market WNB Financial, Period Ending 10/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						7,376.08
Cleared Balance						7,376.08
Register Balance as of 10/31/2019						7,376.08
Ending Balance						7,376.08

1:47 PM

11/20/19

Cash Basis

Wabasha Soil and Water Conservation District

Monthly Bills Listing

November 21, 2019

Type	Date	Num	Name	Memo	Account	Split	Paid Amount
Nov 21, 19							
Liability Check	11/21/2019	11002	Susan Cerwinske-1	2 Months HS...	WNB Financial	24000 · Payroll Liabilities	-500.00
Liability Check	11/21/2019	11003	Madison National Life	Policy #10869	WNB Financial	24000 · Payroll Liabilities	-80.52
Liability Check	11/21/2019	11004	Metlife	Dental - Em...	WNB Financial	24000 · Payroll Liabilities	-130.80
Liability Check	11/21/2019	11005	Metlife	Dental Empl...	WNB Financial	24000 · Payroll Liabilities	-118.00
Liability Check	11/21/2019	11006	MN Life	Life Insuranc...	WNB Financial	24000 · Payroll Liabilities	-45.45
Liability Check	11/21/2019	11007	MN Life	Life Insuranc...	WNB Financial	24000 · Payroll Liabilities	-26.00
Liability Check	11/21/2019	11008	MN PEIP	Group Numb...	WNB Financial	24000 · Payroll Liabilities	-307.18
Liability Check	11/21/2019	11009	MN PEIP	Group Numb...	WNB Financial	24000 · Payroll Liabilities	-2,764.56
Bill Pmt -Check	11/21/2019	11010	CHUCK FICK	Qtr 4 - 2019 ...	WNB Financial	20000 · Accounts Payable	-60.32
Bill Pmt -Check	11/21/2019	11011	Gerard Marking	Contract 201...	WNB Financial	20000 · Accounts Payable	-15,520.50
Bill Pmt -Check	11/21/2019	11012	HBC	Internet Serv...	WNB Financial	20000 · Accounts Payable	-70.95
Bill Pmt -Check	11/21/2019	11013	James Dittrich-D	Contract 18-...	WNB Financial	20000 · Accounts Payable	-10,596.49
Bill Pmt -Check	11/21/2019	11014	John Dose	Contract 19-...	WNB Financial	20000 · Accounts Payable	-660.00
Bill Pmt -Check	11/21/2019	11015	Keith Bremer-v	Contract 15-...	WNB Financial	20000 · Accounts Payable	-21,532.86
Bill Pmt -Check	11/21/2019	11016	MASWCD	2019 Covent...	WNB Financial	20000 · Accounts Payable	-1,535.00
Bill Pmt -Check	11/21/2019	11017	Melendy Miller	Interviews a...	WNB Financial	20000 · Accounts Payable	-1,295.00
Bill Pmt -Check	11/21/2019	11018	Mittel Schule, Inc.	November R...	WNB Financial	20000 · Accounts Payable	-864.13
Bill Pmt -Check	11/21/2019	11019	MN Dept of Agriculture	2020 Nurser...	WNB Financial	20000 · Accounts Payable	-250.00
Bill Pmt -Check	11/21/2019	11020	Mulholland Farms LLC	Contract 19-...	WNB Financial	20000 · Accounts Payable	-900.00
Bill Pmt -Check	11/21/2019	11021	NACD	NACD Mem...	WNB Financial	20000 · Accounts Payable	-100.00
Bill Pmt -Check	11/21/2019	11022	Office Depot	Window Env...	WNB Financial	20000 · Accounts Payable	-44.01
Bill Pmt -Check	11/21/2019	11023	Olmsted County Public Works	MAWQCP P...	WNB Financial	20000 · Accounts Payable	-7,857.22
Bill Pmt -Check	11/21/2019	11024	Paul Busch Auto Center, Inc.	GMC 2011 - ...	WNB Financial	20000 · Accounts Payable	-66.01
Bill Pmt -Check	11/21/2019	11025	Pete Wood	Contract 19-...	WNB Financial	20000 · Accounts Payable	-600.00
Bill Pmt -Check	11/21/2019	11026	Q Media Group LLC		WNB Financial	20000 · Accounts Payable	-432.00
Bill Pmt -Check	11/21/2019	11027	Terri Peters (Expenses)	Mantorville, ...	WNB Financial	20000 · Accounts Payable	-209.46
Bill Pmt -Check	11/21/2019	11028	TOM MILLER	Contract 18-...	WNB Financial	20000 · Accounts Payable	-450.00
Bill Pmt -Check	11/21/2019	11029	Travis Danckwart	Contracts 19...	WNB Financial	20000 · Accounts Payable	-2,700.00
Bill Pmt -Check	11/21/2019	11030	Wabasha County Highway Departm...	Hyundai 28....	WNB Financial	20000 · Accounts Payable	-231.31
Bill Pmt -Check	11/21/2019	11031	WSB	North Fork Z...	WNB Financial	20000 · Accounts Payable	-4,012.00
Nov 21, 19							-73,959.77

MITCHELL

November 2019 Board Report

Capacity Technical Assistance

Currently working with multiple producers to implement construction projects for spring 2020. Survey work has been carried out to begin preliminary design work for these producers which will be carried out over winter with the assistance of Chris Nelson. Additional surveys will be carried out while weather cooperates.

Project work has been completed for a Grade Stabilization structure in highland township. This structure has drastically improved the landscape and its effectiveness to reduce feedlot runoff and head cutting near East Indian Creek watershed. Showcased below is a before and after photograph of the completed project site.

UAS Drone

Utilizing the district drone in the field on a regular basis has proven to be a useful tool to assist with environmental concerns and an educational tool. Advancements in drone imagery has provided engineers such as Chris Nelson and Charlie Blackburn to improve their design work both during preliminary estimates, and final design documentation.

MAWQCP

A new approach to carry out work with the Agricultural Water Quality Certification Program is underway to assist with the implementation of more project work. Working with Mark Root and current certified producers, I will be working with producers to help promote the grant available to them. This approach aims to help facilitate the use of this grant available to producers interested implementing conservation work on their land. The MAWQCP grant has not been utilized to its full potential in Wabasha County and this approach will provide better clarification to the program benefits and promote more project work.

Well Decommissioning

A contract amendment for Steve McNallan needs board approval in the amount of \$1000.00 to extend the installation deadline to 8/30/2020. This well has run into a complication preventing further work from being carried out.

Drone Photos of the Month

-Before-



-After-



JEN

Wetland Conservation Act (WCA) – Fillmore County – Completed and issued 1 Notice of Decision, drafted letter to landowner regarding concerns on drainage installation, possible violation on restoration project and gathering information on a wetland determination. Wabasha County – Phone TEP meeting for follow up on Orchard Hills, completed Notice of Decision for project. Issued Notice of Application for solar project. Working with DNR for restoration order for violation on State land.

Conservation Reserve Enhancement Program/ReInvest in MN (CREP/RIM) – Phone conference on WRP project.

Nat'l Fish & Wildlife Federation (NFWF)- Verified last of cover crop contracts, completed vouchers, seeding sheets. Completing CWF grants for WASCOBs. Met with 1 landowner with DNR forester to plan projects and funding sources. Walked TU project on West Indian. Talking with several landowners for 2 dike repairs, 1 structure, several cover crops.

Training - Attended Lawns to Legumes in Rochester. Completing series of webinars for Conservation Desktop Training (Nov. 26) and Nutrient Management (Dec. 3rd)

Just for fun outside of SWCD hours – Completed EAB grant application with City of Kellogg. Attended Waterside Chat in Lake City.

The Nature Conservancy

CONFLICT OF INTEREST DISCLOSURE FORM

It is the policy of The Nature Conservancy ("TNC") to identify actual, potential or perceived conflicts of interest in any situation in which TNC has a significant business interest. To assist TNC in complying with this policy, we request that all individuals and/or organizations that will be involved in a proposed transaction with TNC complete this form.

TRANSACTION

For **Real Estate transactions**, describe the property, its size and the type of deal (e.g., purchase or sale, gift, fee, easement, or other).

For **all other transactions**, describe the type of agreement (e.g., service contract, grant from TNC to grantee, etc.).

Landowner outreach in the lower Zumbro River valley.

Total dollar value of transaction: \$ 5,000

[For cashless barter transactions, provide the value of the benefits being provided each party.]

STEP 1: ORGANIZATION TYPE

Please check the box to indicate the type of party for which this form is being completed, list all individuals and/or organizations that will be involved in this transaction. An "organization" includes a for profit corporation, partnership, trust, estate, joint venture, limited liability corporation, professional corporation or unincorporated entity of any kind, a foundation, public board, commission, and a 501(c)(3) or other charitable organization.

- ☐ **Individuals (list all, then complete Section 1):** _____
- ☐ **For Profit Organizations (list all, then complete Section 2):** _____
- ☒ **Not for Profit Organizations (list all, then complete Section 3):** Wabasha Soil and Water Conservation District

STEP 2: QUESTIONS

Complete the applicable section of questions below. Individuals complete Section 1. For Profit Organizations complete Section 2. Not for Profit Organizations complete Section 3. **Note:** Please refer to the attached list of TNC key employees and current and prior members of TNC's Board of Directors when completing the rest of this form.

Section 1. INDIVIDUALS: Please check all that apply and attach an explanation for any "Yes" answers.

	Yes	No
a. Are you now, or have you been at any time since July 1, 2013, a TNC "key employee" or a member of the TNC Board of Directors as identified on the attached list?		
b. Are you now or have you been in the last 12 months a TNC employee (other than a key employee), a Chapter Trustee or member of a Country Program Advisory Council ?		
c. Have you contributed to TNC U.S. \$5 million or more during the current fiscal year (July 1 – June 30), or U.S. \$25 million or more, cumulatively, in the current fiscal year and the prior four fiscal years?		
d. To your knowledge, are you a Family Member of any individual identified in paragraph a, b or c above? (For these purposes, the term "Family Member" includes the individual's spouse, ancestors, brothers and sisters (whether whole or half-blood), children (whether natural or adopted), grandchildren, great-grandchildren, and spouses of brothers, sisters, children, grandchildren, and great-grandchildren; and any person with whom the covered person shares living quarters under circumstances that closely resemble a marital relationship or who is financially dependent upon the covered person.)		

Section 2. FOR PROFIT ORGANIZATIONS:

Please check all that apply and attach an explanation for any "Yes" answers.

	Yes	No
a. Has the organization made total aggregate contributions to TNC (i) U.S. 5 million or more during the current fiscal year (July 1 – June 30), or (ii) U.S. \$25 million or more, cumulatively, during the current fiscal year and the prior four fiscal years?		
b. Now or at the time of the proposed transaction, does or will any Substantial Contributor (as defined in 1.c.); TNC employee (includes former TNC employee who left within the last 12 months); member of TNC's Board of Directors or key employees (see list attached); or TNC Chapter Trustee or Advisory Council member (includes former ones who served within the last 12 months) , individually or collectively with other such persons (including Family Members of such persons; see Section 1(d) above for definition of Family Members), own more than 35% of the stock or value of the organization (directly or indirectly), or have the legal or <i>de facto</i> power to exercise a controlling influence over the organization's management or policies, e.g., as an officer, key management employee, board member or partner?		
c. Now, or at the time of the proposed transaction, have or will any members of TNC's current Executive Team or Board of Directors (see attached list) serve as: <ul style="list-style-type: none"> an officer, director, trustee, key employee, or partner; or if the entity is a limited liability corporation, a member; or if the entity is a professional corporation, a shareholder? 		

Section 3. NOT FOR PROFIT ORGANIZATIONS

Please check all that apply and attach an explanation for any "Yes" Answers.

	Yes	No
a. Now or at the time of the proposed transaction, have or will any Substantial Contributor (as defined in 1.c.); TNC employee (includes former TNC employee who left within the last 12 months); member of TNC's Board of Directors or key employees (see list attached); Chapter Trustee or Advisory Council member (includes former ones who served within the last 12 months) , or Family Members of any of these, individually or collectively, have the ability to control management of the entity? See Section 1(d) above for definition of Family Members.		X

STEP 3: COMMENTS

Please explain any "Yes" answers checked above.

Individuals who in the current fiscal year (FY20) are or during the preceding five fiscal years have been a Conservancy "key employee" or a member of the Board of Directors:

Key Employees

James Asp
David Banks
Charles Bedford
Michelle Beistle
Giulio Boccaletti
Matt Brown
Maria Damanaki
Michael Doane
Andrea Erickson-Quiroz
Santiago Gowland
Wisla Heneghan
Jack Hurd
Marianne Kleiberg
Richard Loomis
Joyce Ma
Hugh Possingham
Aurelio Ramos
Lynn Scarlett
Heather Tallis
Michael Tetreault
Leonard Williams
Heather Wishik

Other/Former Key Employees

Justin Adams
Kacky Andrews
Karen Berky
Mark Burget
Mario D'Amico
Addison Dana
William Ginn
Lynne Hale
Sherri Hammons
Steve Howell
Peter Kareiva
Joe Keenan
Michelle Lakly
Robert McKim
Brian McPeck
Pascal Mittermaier
Glenn Prickett
Lois Quam
Angela Sosdian
Michael Sweeney
Mark Tercek
Marc Touitou

Peter Wheeler
Janine Wilkin
Heather Zichal

Current Board of Directors (FY '20)

Amy Batchelor
Shona L. Brown
Laurence Fink
William Frist
Joseph H. Gleberman
Harry Hagey
Margaret Hamburg
Sally Jewell
Nancy Knowlton
Andrew Liveris
Jack Ma
Claudia Madrazo
Craig McCaw
Ana M. Parma
Douglas Petno
Vincent Ryan
Brenda Shapiro
Kent J. Thiry
Thomas J. Tierney
Moses Tsang
Frances A. Ulmer
Kevin Weil
Margaret C. Whitman
Ying Wu

Prior Board Members (FYs '15-'19)

Teresa Beck
David Blood
Gretchen C. Daily
Steven A. Denning
Jeremy Grantham
Frank E. Loy
Jane Lubchenco
Thomas J. Meredith
Thomas Middleton
Stephen Polasky
Roberto Hernández Ramirez
Muneer A. Satter
Rajiv Shah
Mark Tercek
P. Roy Vagelos

STEP 4: SIGNATURES

The undersigned certifies that the information in the disclosure form is true and correct to the best of his/her knowledge.

Signatures for For Profit or Not for Profit Organizations:

Name of Organization: Wabasha Soil & Water Conservation District

Signature: 

Printed name of person: Terri Peters

Title: District Manager

Date: 11/18/2019

Signatures for Individuals:

Signature: _____

Printed name: _____

Date: _____

Signature: _____

Printed name: _____

SWIFT Contract No. _____

Purchase Order #: _____

**STATE OF MINNESOTA
JOINT POWERS AGREEMENT**

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

Recitals

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

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

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

Agreement**1. Term of Agreement**

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

2. Agreement between the Parties

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

THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK

3. Payment

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

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

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

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

OR

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

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

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

OR

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

The total obligation of the State under this agreement will not exceed **Three Hundred Ninety-two Thousand Two Hundred Dollars and 00/100 (\$392,200.00)**.

4. Authorized Representatives

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

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

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

5. Assignment, Amendments, Waiver, and Agreement Complete

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

6. Indemnification

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

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

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

7. State Audits

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

8. Government Data Practices

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

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

9. Venue

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

10. Termination

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

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

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

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

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1. STATE ENCUMBRANCE VERIFICATION

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

Signed: _____

Title: _____

Date: _____

SWIFT Contract No: _____

PO No.: _____

2. GOVERNMENTAL UNIT

By: _____

Title: _____

Date: _____

By: _____

Title: _____

Date: _____

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

3. STATE AGENCY

By: _____

(with delegated authority)

Title: _____

Date: _____

4. COMMISSIONER OF ADMINISTRATION
As delegated to Office of State Procurement

By: _____

Date: _____

Exhibit A

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

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

Wabasha Soil & Water Conservation District will:

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

The regional MAWQCP activities are estimated to be:

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

Costs are detailed in Exhibit B Budget

Wabasha Soil & Water Conservation District
Deliverable Schedule and Budget

Exhibit B

Administration and Delivery of Minnesota Agricultural Water Quality Certification Program												
Objectives - See Exhibit A												
Please Note: The Governmental Unit has the discretion to transfer up to 10% of the funds between categories without approval the State's Authorized Representative or the State's Authorized Project Manager. However the Governmental Unit shall notify the State's Authorized Project Manager as soon as practicable of the transfer. The State's Authorized Representative or the State's Authorized Project Manager must approve transfers greater than 10%.												
Billing Cycle State Fiscal Year	Calendar Year Quarter	Description of Deliverables	Total	ACS Salary & Benefits	Office & Supplies	Travel Costs	Administration	Other Dedicated Staff (Wabasha SWCD)	Other Dedicated Staff (Partner SWCD)	SWCD Staff Support	Promotion & Incentives	Engineering & Practice Implementation
		Projected Project Start Date is January 01, 2020										
Quarter 3, 2020	Jan-Mar 2020	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	48,500	21,300	500	500	1,700	7,500	10,500	2,000	500	4,000
Quarter 4, 2020	Apr-Jun 2020	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	48,500	21,300	500	500	1,700	7,500	10,500	2,000	500	4,000
FY20 Total			97,000	42,600	1,000	1,000	3,400	15,000	21,000	4,000	1,000	8,000
Quarter 1, 2021	Jul-Sep 2020	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	48,500	21,300	500	500	1,700	7,500	10,500	2,000	500	4,000
Quarter 2, 2021	Oct-Dec 2020	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	48,500	21,300	500	500	1,700	7,500	10,500	2,000	500	4,000
Quarter 3, 2021	Jan-Mar 2021	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	49,550	22,350	500	500	1,700	7,500	10,500	2,000	500	4,000
Quarter 4, 2021	Apr-Jun 2021	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	49,550	22,350	500	500	1,700	7,500	10,500	2,000	500	4,000
FY21 Total			196,100	87,300	2,000	2,000	6,800	30,000	42,000	8,000	2,000	16,000
Quarter 1, 2022	Jul-Sep 2021	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	49,550	22,350	500	500	1,700	7,500	10,500	2,000	500	4,000
Quarter 2, 2022	Oct-Dec 2021	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoices Invoices and progress reports are submitted monthly due 30 days after the month end	49,550	22,350	500	500	1,700	7,500	10,500	2,000	500	4,000
FY22 Total			99,100	44,700	1,000	1,000	3,400	15,000	21,000	4,000	1,000	8,000
All Years			392,200	174,600	4,000	4,000	13,600	60,000	84,000	16,000	4,000	32,000

PRODUCT FIELD READY BUY





ABOUT 



GMC - Sierra 1500 - 2011 - 6' 6" Bed Leng

SHOPPING CART

Product	Price	Quantity	Total
 D-BOX TOOLBOX Remove <i>— optional but useful for TBM hubs, Flagging tape, Mail, Measuring tapes....</i>	\$50.00	<input type="button" value="-"/> 1 <input data-bbox="1003 932 1040 980" type="button" value="+"/>	\$50.00
 DECKED GMC SIERRA 1500 2007-2018 AND 2019 OLD BODY STYLE 6' 6" BED LENGTH Remove	\$1,249.99	<input type="button" value="-"/> 1 <input data-bbox="1003 1213 1040 1262" type="button" value="+"/>	\$1,249.99

Subtotal

\$1,299.99

Starting at \$85/mo with [affirm](#). [Learn more](#)

UPDATE CART

CHECK OUT

Shipping & taxes calculated at checkout
Free shipping may not apply to accessories.

SHOP COMPONENTS

Click to add accessories compatible with your DECKED GMC Sierra 1500 - 2007-2018 and 2019 Old Body Style / 6' 6" Bed Length



D-BOX



CROSSBOX



DRAWER LOCKS



DRAWER ORGANIZER



JULIE BLAHA
STATE AUDITOR

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

SUITE 500
525 PARK STREET
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)
(651) 296-4755 (Fax)
state.auditor@state.mn.us (E-mail)
1-800-627-3529 (Relay Service)

October 30, 2019

Steve Salveson, CPA
Smith, Schafer & Co.
Certified Public Accountants
519 Bush Street
Red Wing, MN 55066

Dear Mr. Salveson:

We have completed our review of your draft report on the Wabasha Soil and Water Conservation District (SWCD) for the year ended December 31, 2018. We noted the following items:

- On page 5 in the Management's Discussion and Analysis there is a reference to the most significant positive variance of \$55,386 but it looks like the state project expenditures had a positive variance of \$70,310.
- The General Fund Balance Sheet and Statement of Net Position of Governmental Activities presents the deferred pension outflows as \$59,776, whereas the note to the financial statements on page 22 discloses the amount as \$59,777; similarly, the financial statements present the deferred pension inflows as \$55,647, whereas the notes disclose as \$55,649.
- The SWCD reported compensated absences and net pension liability and therefore has employees. Was consideration given to whether the SWCD also has Other Postemployment Benefits (OPEB) and therefore if GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* should have been implemented?
- When a special funding situation exists for the net pension liability, GASB 68 requires the employer to disclose in the notes to financial statements information about the amount of support provided by nonemployer contributing entities and to present similar information about the involvement of those entities in 10-year schedules of required supplementary information. This information does appear in the notes, but is not included in the RSI table.
- Notes to the RSI should be presented that include information about factors that significantly affect trends in the amounts reported in the Net Pension Liability schedules. Examples are changes of benefit terms, changes in the size or composition of the population covered by the benefit terms, or the use of different assumptions. (The current year was included in the notes to the financial statements, but should be included in the RSI as well. The RSI should include the changes for each year presented in the pension schedules.)
- In the Independent Auditor's Report on Minnesota Legal Compliance, the second paragraph indicates that public indebtedness is one of the six categories of compliance to be tested. This should actually be tax increment financing rather than public indebtedness.

After considering the above items, you may proceed with the final issuance of the report. We intend this desk review to be a quick review of the financial report. Had we performed an in-depth review, including a review of audit documentation, we may have noted additional items. We are presenting all the items we noted in our review that may be significant. Unless specifically identified as needing correction, we will rely on your firm to determine whether to make the correction for the 2018 report. If your firm is responsible for report distribution, please send a final copy to my attention. Thank you for your cooperation. If you have any questions, please give me a call at (651) 296-4715.

Sincerely,

/S/

Tom Karlson, CPA
Manager of Standards and Procedures

cc: Wabasha SWCD
Jeremy Olson, BWSR



JULIE BLAHA
STATE AUDITOR

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

SUITE 500
525 PARK STREET
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)
(651) 296-4755 (Fax)
state.auditor@state.mn.us (E-mail)
1-800-627-3529 (Relay Service)

October 30, 2019

Steve Salveson, CPA
Smith, Schafer & Co.
Certified Public Accountants
519 Bush Street
Red Wing, MN 55066

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- ✓ < On page 5 in the Management's Discussion and Analysis there is a reference to the most significant positive variance of \$55,386 but it looks like the state project expenditures had a positive variance of \$70,310. I added another sentence Ass
- Ass The General Fund Balance Sheet and Statement of Net Position of Governmental Activities presents the deferred pension outflows as \$59,776, whereas the note to the financial statements on page 22 discloses the amount as \$59,777; similarly, the financial statements present the deferred pension inflows as \$55,647, whereas the notes disclose as \$55,649. Changed so tie now
- The SWCD reported compensated absences and net pension liability and therefore has employees. Was consideration given to whether the SWCD also has Other Postemployment Benefits (OPEB) and therefore if GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* should have been implemented? memo for our file memo file
- DS When a special funding situation exists for the net pension liability, GASB 68 requires the employer to disclose in the notes to financial statements information about the amount of support provided by nonemployer contributing entities and to present similar information about the involvement of those entities in 10-year schedules of required supplementary information. This information does appear in the notes, but is not included in the RSI table. added columns see schools
- Notes to the RSI should be presented that include information about factors that significantly affect trends in the amounts reported in the Net Pension Liability schedules. Examples are changes of benefit terms, changes in the size or composition of the population covered by the benefit terms, or the use of different assumptions. (The current year was included in the notes to the financial statements, but should be included in the RSI as well. The RSI should include the changes for each year presented in the pension schedules.) Not necessary
- Ass In the Independent Auditor's Report on Minnesota Legal Compliance, the second paragraph indicates that public indebtedness is one of the six categories of compliance to be tested. This should actually be tax increment financing rather than public indebtedness. Changed report so correct now

~~After considering the above items, you may proceed with the final issuance of the report.~~ We intend this desk review to be a quick review of the financial report. Had we performed an in-depth review, including a review of audit documentation, we may have noted additional items. We are presenting all the items we noted in our review that may be significant. Unless specifically identified as needing correction, we will rely on your firm to determine whether to make the correction for the 2018 report. If your firm is responsible for report distribution, please send a final copy to my attention. Thank you for your cooperation. If you have any questions, please give me a call at (651) 296-4715.

Sincerely,

/S/

Tom Karlson, CPA
Manager of Standards and Procedures

cc: Wabasha SWCD
Jeremy Olson, BWSR

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

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

	<u>PAGE</u>
INTRODUCTORY SECTION	
Elected and appointed Officials	i
FINANCIAL SECTION	
Independent Auditor's Report	1
Management's Discussion and Analysis	3
Basic Financial Statements	
General Fund Balance Sheet and Statement of Net Position of Government Activities	7
Reconciliation of the Net Position in the District-Wide Financial Statements and Fund Balance in the Fund Basis Financial Statements	8
General Fund Revenues, Expenditures and Changes in Fund Balance and Statement of Activities of Governmental Activities	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	11
Notes to Financial Statements	12
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of District's Contributions - PERA	25
Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability - PERA	26
OTHER REPORT SECTION	
Independent Auditor's Report on Minnesota Legal Compliance	27

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

INTRODUCTORY SECTION

DECEMBER 31, 2018

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

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

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

FINANCIAL SECTION

DECEMBER 31, 2018

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Red Wing Office • 519 Bush Street • Red Wing, MN 55066 • PH (651) 388-2858 • FAX (651) 388-6414
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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, 2018. Please read it in conjunction with the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

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

DISTRICT-WIDE STATEMENTS

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

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

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

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

FUND FINANCIAL STATEMENTS

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

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

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (Continued)

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

A condensed version of the Statement of Activities follows:

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

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

FINANCIAL ANALYSIS OF THE GENERAL FUND

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

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

Long-Term Liabilities

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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

BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

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

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

See Notes to Financial Statements

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

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

Total governmental fund balances (page 7)	\$ 237,092
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

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

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

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

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

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

See Notes to Financial Statements

**WABASHA SOIL AND WATER CONSERVATION DISTRICT
WABASHA, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2018**

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

Net change in fund balances - total governmental funds (page 9)	\$	6,456
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Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

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

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

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

Change in net position of governmental activities (page 9)	\$	<u><u>(13,973)</u></u>
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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, 2018

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

See Notes to Financial Statements

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

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

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

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

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

Financial Reporting Entity

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

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

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

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

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

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

Government-Wide Financial Statements

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements

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

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

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

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

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

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

Budget Information

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

Use of Estimates

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Cash and Investments

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

Receivables

Receivables are collectible within one year.

Prepaid Expenses

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

Capital Assets

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

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

Deferred Outflows of Resources

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

Unearned Revenue

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Vacation and Sick Leave

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

Deferred Inflows of Resources

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

Pensions

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

Classification of Net Position

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Classifications of Fund Balances

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

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

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Cash and Investments

Deposits

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

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

Custodial Credit Risk

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

Fair Value Measurement

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Cash and Investments (Continued)

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

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

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

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

3. Capital Assets

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Long-Term Liabilities

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

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

5. Risk Management

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

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

6. Operating Leases

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide

Plan Description

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

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

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

Benefits Provided

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

1. General Employees Plan Benefits

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide (Continued)

Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

1. General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2018; the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended December 31, 2018 were \$15,324. The District's contributions were equal to the required contributions as set by the state statute.

Pension Costs

1. General Employees Fund Pension Costs

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide (Continued)

Pension Costs (continued)

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

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

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

<u>Year Ending December 31:</u>	<u>Pension Expense Amount</u>
2019	\$ 16,582
2020	(9,680)
2021	(6,936)
2022	(3,706)

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide (Continued)

Actuarial Assumptions

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

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

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

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

The following changes in actuarial assumptions occurred in 2018:

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Defined Benefit Pension Plans – Statewide (Continued)

Actuarial Assumptions (continued)

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

Discount Rate

The discount rate used to measure the total pension liability in 2018 was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at the rates specified in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Liability Sensitivity

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

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

Pension Plan Fiduciary Net Position

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

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

REQUIRED SUPPLEMENTAL INFORMATION

DECEMBER 31, 2018

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

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

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

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

WABASHA SOIL AND WATER CONSERVATION DISTRICT WABASHA, MINNESOTA

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

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

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

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

OTHER REPORT SECTION

DECEMBER 31, 2018

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MINNESOTA LEGAL COMPLIANCE

Independent Auditor's Report

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

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

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

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

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

Red Wing, Minnesota
June 25, 2019

AMENDMENT TO CONSERVATION PRACTICE ASSISTANCE CONTRACT

Organization Wabasha SWCD	Contract Number 17-CAP-WS-13	Amendment Number 1 Board meeting date: <u>11/21/19</u>	Amendment Type Date: <input checked="" type="checkbox"/> Amount: <input type="checkbox"/> Land Occupier: <input type="checkbox"/> Practice: <input type="checkbox"/> Other: <input type="checkbox"/>
------------------------------	---------------------------------	---	---

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: 8/30/20 Original Contract Install Date: 11/30/19

Amended Contract Install Date (if applicable):

Original Total Amount Authorized: \$1,000.00


Amended Total Amount Authorized: \$1000.00

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 project completion.

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

This amendment is to take effect on the date of the last signature hereto.

Date <u>11/19/2019</u>	Land Occupier 
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
------	-------------------------------

Organization Approval

Board Meeting Date	Authorized Signature
--------------------	----------------------

***Attach this form to the Conservation Practice Assistance Contract**

Date

10

\$2,700.00

Practice	Quantity	Unit	Unit Rate	Total
payment for planting 2 species cover crops (340)	30	acre	\$30.00	\$900.00

PAYMENT REQUEST:

\$900.00

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


Payee Signature

Date 11-75-19

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.


J. Wahls


 Technical Assistance Provider
11-18-19

 Date

Administrative Certification

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


Administrative Sign-off


Date

Jeri Peters
Administrative Sign-off

11-6-19
Date

FLAT RATE - VOUCHER AND PRACTICE CERTIFICATION FORM

PAYEE AND COST INFORMATION

Name: **Travis Danckwart**

Address: **16240 627th St.**

City, State, Zip: **Kellogg/MN**

55945

Contract No.: **19-Capacity-67**

Total Amount Authorized:
(from contract)

\$2,700.00

Practice	Quantity	Unit	Unit Rate	Total
Payment for planting 2 species cover crops (340)	30	acre	\$30.00	\$900.00

PAYMENT REQUEST:

\$900.00

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

Payee Signature

Date

Dec-6-2019

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

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

Date

Date _____

Date 11-7-19

Contract Amendment Form

Organization: <div style="text-align: center;">Wabasha SWCD</div>	Contract Number: <div style="text-align: center;">2016CWF-05</div>	Amendment Number: <div style="text-align: center;">1</div>	Amendment Type Date <input type="checkbox"/> Amount <input checked="" type="checkbox"/> Land Occupier <input type="checkbox"/> Practice <input type="checkbox"/> Other <input type="checkbox"/>
		Board Meeting Date: <div style="text-align: center;">11/21/19</div>	

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: 12/31/2019 Original Contract Install Date: 11/30/19

Amended Contract Install Date (If applicable): _____

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:

This contract is amended to reflect the adjustments in installation costs and the amount covered under the contract. The total amount covered not to exceed 90 % of total project cost ~~\$17,245~~ Amended "Total Amount Authorized" = \$15,520.50
*rw The percentage covered is increased from 76.5% to 90%.
 11/11/19 Prior percentage reflected remaining unencumbered.
 The Clean Water Fund targeted 90% coverage*

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 <div style="text-align: center;">11-19-19</div>	Land Occupier <div style="text-align: center;"><i>Harold Marking</i></div>
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 Representative
------	--------------------------

Organizational Approval

Date	Authorized Signature
------	----------------------

***Attach this form to the Conservation Practice Assistance Contract**

PERCENT BASED - VOUCHER AND PRACTICE CERTIFICATION FORM

PAYEE AND COST INFORMATION

Name: Gerard Marking

Contract No.: 2016CWF-05

Address: 502 W Madison St

City, State, Zip: Lake City/MN

55041

Total Amount

Authorized:

% Approved:

90

(state)

(state & non-state)

(from contract)

Item	Quantity	Unit	Unit Price	Cost
Invoice for B1 (410) from Tom Herbst	1		\$16,220.00	\$16,220.00
Receipt-seeding Ag Partners	1		115	230
Receipt-mulching bales - O'Brien	9	1	45	405
Receipt-Mulching labor - Funnke	1		390	390

PROJECT COST:

\$16,220.00

17,245⁰⁰

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.

Gerard L Marking
Payee Signature

11-19-19
Date

PAYMENT AND CERTIFICATION INFORMATION

A. Type of request (partial or final):

final

B. Total cost of practice to date:

\$ 17,245

C. Eligible amount (total cost x % approved):

90% (state)

(state & non-state)

D. Total other state payment amount:

E. Total non-state payment amount:

F. Total previous partial payments:

G. Maximum payment amount

\$ 15,520.50

Amount Approved for This Voucher:

(cannot exceed Total Amount Authorized)

\$ 15,520.50

Technical Certification

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.

Administrative Certification

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

Administrative Sign-off

Date

Date

PERCENT BASED - VOUCHER AND PRACTICE CERTIFICATION FORM

PAYEE AND COST INFORMATION

Name:

Keith Bremer

Contract No.:

15-MRLP-5

Address:

34901 Cty Rd 78

City, State, Zip:

Lake City/MN

Total Amount

Authorized:

\$26,690.40

% Approved:

90% (state)

0% (state & non-state)

(from contract)

Item	Quantity	Unit	Unit Price	Cost
Itemized invoice #810 (410 B3) - Atkinson Construction	1		\$14,503.00	\$14,503.00
Itemized invoice #811 (410 B2) - Atkinson Construction	1		\$9,422.40	\$9,422.40
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
PROJECT COST:				\$23,925.40

PAYMENT AND CERTIFICATION INFORMATION

A. Type of request (partial or final):

Final

B. Total cost of practice to date:

\$23,925.40

C. Eligible amount (total cost x % approved):

\$21,532.86 (state)

\$0.00 (state & non-state)

D. Total other state payment amount:

\$0.00

E. Total non-state payment amount:

F. Total previous partial payments:

\$0.00

G. Pre-Construction Cover payment amount:

\$0.00

H. Maximum payment amount

\$21,532.86

Pre-Con.Cover Ac.

Rate/Ac.

Amount Approved for This Voucher:

\$21,532.86

(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

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

Administrative Sign-off

Date

Date

PERCENT BASED - VOUCHER AND PRACTICE CERTIFICATION FORM

PAYEE AND COST INFORMATION

Name: James Dittrich Contract No.: 18-CS-1

Address: 10470 Dittrich Road

City, State, Zip: Plainview, MN 55981

Total Amount

Authorized: \$16,929.86 % Approved: 75% (state) 75% (state & non-state)

(from contract)

Item	Quantity	Unit	Unit Price	Cost
Mobilization	1	Job	\$300.00	\$300.00
Site Prep, Top Soiling	1	Job	\$1,500.00	\$1,500.00
Class C fill - Embankment	600	C.Y	\$5.00	\$3,000.00
80' SDR 21 PVC, riser fabrication and rodent guard	1	Job	\$2,000.00	\$2,000.00
Pipe installation	1	Job	\$750.00	\$750.00
Grass buffer area 20 ft. bottom 130 ft long	130	L.F	\$6.00	\$780.00
Geo textile. 150 sq. yds.	150	SQ.Yds	\$1.46	\$220.00
Excavator 110/hr. 5 hrs.	1	Job	\$550.00	\$550.00
Dozer 138/hr. 7 hrs.	1	Job	\$960.00	\$960.00
Bobcat 85/hr. 11 hrs.	1	Job	\$935.00	\$935.00
Screened Rock 88 Yds.	1	Job	\$1,760.00	\$1,760.00
Seeding	2	ACRE	\$307.15	\$307.15
50 LF Picket Fence and Appurtenances	50	L.F	\$21.33	\$1,066.50

PROJECT COST: **\$14,128.65**

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

Date

PAYMENT AND CERTIFICATION INFORMATION

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

B. Total cost of practice to date: \$14,128.65

C. Eligible amount (total cost x % approved): \$10,596.49 (state) \$10,596.49 (state & non-state)

D. Total other state payment amount: _____

E. Total non-state payment amount: _____

F. Total previous partial payments: _____

G. Maximum payment amount \$10,596.49

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

\$10,596.49

Technical Certification

Administrative Certification