

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

We have call-in capabilities for up to 10 people. Phone# 651-560-1088 Access code # 0147478#.

**Wabasha Soil and Water Conservation District
Regular Board Meeting
June 27, 2024
8:15 am
County Conference Room
625 Jefferson Ave.**

- I. CALL MEETING TO ORDER**
- II. PLEDGE ALLEGIANCE**
- III. AGENDA**
- IV. PUBLIC COMMENTS**
Comments limited to 5 minutes per speaker
- V. CONSENT AGENDA -Board Action**
Items on the Consent Agenda are considered to be routine by the Board and may be enacted through one motion. Any item on the Consent Agenda may be removed by any of the Board members for separate consideration.
 - A. Lisa Klein AgBMP Loan Application in the amount of \$30,000.00 for a used Weed Zapper. It will help with water quality by not applying herbicide on crops reducing chemical contamination of surface and ground water.
 - B. Lars Polson AgBMP Loan Application in the amount of \$9,200.00 for a Large Square Baler and Large Round Bale Trailer for bringing in hay, cover crop forage from field. Harvesting hay & cover crops protect soil from water erosion.
- VI. SECRETARY'S REPORT – Board Action**
 - A. May 23, 2024 Meeting Minutes
- VII. TREASURER'S REPORT – Board Action**
 - A. May District Financial Statements
Included for your review
 - B. Program Record - May
The full spreadsheet was sent to the board in advance.
- VIII. PAYMENT OF MONTHLY BILLS**
 - A. Monthly Bills in the amount of \$31,061.51 - **Board Action**
- IX. DISTRICT REPORTS**
 - A. Chair Report – Lynn Zabel
 - B. County Commissioner – Bob Walkes

- C. District Manager Report – Terri Peters
- D. NRCS Report – Christina Taylor – (in the packet)
- E. District Technician Report- Matt Kempinger – (In the Packet)
- F. Conservation Planning and Outreach Technician Report– Jenna Rasmusson – (In the packet)
- G. Natural Resources Technician Report– Katelyn Abts – (In the packet)
- H. Bookkeeper/Administrative Assistant Report -Sue Cerwinske (In the Packet)
- I. BWSR Report –
- J. Other agencies –

X. OLD BUSINESS

- A. Conservation Project – Lynn (open to any Supervisor for ideas)

XI. NEW BUSINESS

- A. Approve selection of auditor for 2023 audit – **Board Action**
 - i. Katie M. Jacobson. CPA (Range between \$4,500 to \$6,500.00 (pending travel costs, if necessary). Her firm has experience with auditing SWCD's - Noble and Murray County's
 - ii. Carlson SC CPA's and Advisors – Abby Williamson, CPA \$9,400.00. Have done similar organizations and are familiar with the requirements.
 - iii. Joseph M. Mahoney, CPA- \$17,500.00 minimum audit nonprofit fee requirement.

Note: Sent out a number of other requests for bids, but no other CPA firm would be available for the audit this year or couldn't meet timeline of October 31 draft.

- B. MASWCD – SWCD Governance 101, July 16 & 17
Arrowwood Resort & Conference Center, Alexandria, MN – **Discuss interest in attending. Registration extended to July 2nd.**
- C. Approve Alan Jostock Contract# 2024WAGZ-WC-02 in the amount of \$6,170.00 for Practices - 340 cover Crops, 329 No-Till. Cover Crop 3-year Contract. Install by dates: 11/1/24, 11/1/25, 11/1/26 and No-Till 2-year rotational 11/1/24, 11/1/26 – **Board Action**
(Funding source - FY24 Watershed Alliance for the Greater Zumbro (WAGZ))

- D. Approve Alan Jostock Contract# 2024WAGZ-WC-03 in the amount of \$2,720.00 for Practices – 340 Cover Crops, 329 No-Till. Cover Crop 3-year Contract. Install by dates: 11/1/24, 11/1/25, 11/1/26, and No-Till 2-year rotational 11/1/24, 11/1/26 – **Board Action**
(Funding source - FY24 Watershed Alliance for the Greater Zumbro (WAGZ))

- E. Approve George Tesmer Contract# 2024WAGZ-WC-04 in the amount of 3,109.50 for Practice 340 Cover Crops. 1-year Contract. Install by date 11/1/24 – **Board Action**
(Funding source – FY24 Watershed Alliance for the Greater Zumbro (WAGZ))
- F. Approve George Tesmer Contract# 2024WAGZ-WC-05 in the amount of \$3,240.00 for Practice 340 Cover Crops. 3-year Contract. Install by dates: 11/1/24, 11/1/25, 11/1/26 – **Board Action**
(Funding source – FY24 Watershed Alliance for the Greater Zumbro (WAGZ))
- G. Approve Donnie Dahl Contract# DWP-WS10 in the amount of \$2,000.00 for Practice # 351 Well Decommissioning. Install by date is 12/31/2024– **Board Action**
(Funding source – Karst Drinking Water Protection - Fillmore SWCD)
- H. Upcoming Events:
 - i. Thursday, July 4th Independence Day – Office Closed
 - ii. Wed.-Sat., July 17-20 Wabasha County Fair
 - iii. Thursday, July 25 – Regular Board Meeting
- I. Approve Hampe Properties LLC Contract# 2024WAGZ-WC-08 in the amount of \$5,431.00 for Practice 410 Grade Stabilization and 342 Critical Area Planting. Install by date 11/30/2024 – **Board Action**
(Funding source – FY24 Greater Zumbro Watershed Based Funding (WAGZ))
- J. MASWCD Annual Convention Dec. 2-4, 2024
Award Applications due August 30th
- K. Update on hiring process for Soil Health/Nutrient Management Specialist.
- L. Approve payment to Seth Tentis for Storage space rent for Wabasha's SWCD's Truax No-Till Drill from September 1, 2023 – December 31, 2024 - \$200.00 plus maintenance on the No-Till Drill for \$180.00. Total of \$380.00 – **Board Action**

XII. Board Reports

- A. Whitewater JPB – Lynn
- B. Zumbro 1W1P – Dag
- C. WinLaC 1W1P – Lynn
- D. SE SWCD Technical Support JPB - Dag
- E. County Board Meeting – Sharleen

Note: If meeting is not finished by 10:00 am, we will need to recess and start the Local Work Group at 10:00 am.

XIII. Adjourn – Board Action

Agenda for Local Work Group

- 1. Welcome & Review: 10 minutes
- 2. Present SWCD Draft Priorities: 30 minutes

3. Discuss Proposed Practices Changes and Technical Practice Recommendations: 15 minutes
4. Decision/Action Items: 15 minutes
5. Next Steps: 5 minutes
6. Adjourn LWG Meeting –

Then reopen regular meeting, if necessary



DEPARTMENT OF
AGRICULTURE

Minnesota Department of Agriculture
625 Robert St. N., St. Paul, MN 55155-6120

www.mda.state.mn.us/agbmploans

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

AgBMP LOAN APPLICATION

(Required for all applications)

Borrower Information: First Name: Lisa

(One)
Last Name: Klein

County: Wabasha

(optional)
Company:

Street Address: 27079 Cty Rd 25

City: Elgin

State: MN

Zip: 55932

Telephone: (507) 272-4157

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

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

Brief description of what will be purchased or constructed and how it helps water quality:

Purchasing a weed zapper. It will help water quality by not applying herbicide on crops reducing chemical contamination of surface and ground water.

Well
Eligibility

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

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

PLS

Township #: _____

Range: _____

Section: _____

Latitude: _____ Longitude: _____

Pin or Parcel #: 20.021.900

LOCAL GOVERNMENT APPROVAL

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

Approved Loan Amount	\$ 30,000.00		
Estimated Total Project Cost (all sources)	\$ 55,000.00		
Animal Units (Feedlot improvements or manure handling equipment for facilities > 1000 AU that are not in the Mississippi watershed are ineligible)	Beginning: 78 Beef AU 78 Swine AU	Ending: 78 Beef AU 78 Swine AU	
Primary Livestock	<input type="checkbox"/> Dairy <input checked="" type="checkbox"/> Beef <input checked="" type="checkbox"/> Swine <input type="checkbox"/> Other:		
Primary Crops: Soybeans	Other Crop	Conservation Tillage Acres AFTER Project: 425	Total Acres Famed: 425
Approval Expiration and Other Restrictions		Loan process deadline 6/30/2024	

Project Approved by: TERRI PETERS (Affiliate) Digitally signed by TERRI PETERS (Affiliate)
Date: 2024.04.03 14:24:46 -05'00'

Date:

Project Completion Certified by (OPTIONAL): _____ Date: _____

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

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

LENDER INFORMATION & LOAN TERMS

AgBMP Loan Request	\$	Check if Local Revolving Funds are used: <input type="checkbox"/>	
(Optional) Additional Request #	\$	Initials:	Date:
Number of payments per year:			
Total Number of Payments:			
Interest rate (if other 3%):	%	(Optional) Balloon Payment Date:	
Lender Organization Name	Foresight Bank		
Lender Address			
Lender Signature:	Date:		

Attach copies of the invoices provided by the borrower that support the request for disbursement.
Please Email fillable PDF and Attachments to: AgBMP.Loans@state.mn.us

07/03/2018



DEPARTMENT OF AGRICULTURE

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

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

AgBMP LOAN APPLICATION

County: Select from Drop down

(Required for all applications)

(One)

(One)

Borrower Information: First Name: LARS

Last Name: POLSON

(optional)

Company: WABASHA

Street Address: 30533 580th St

City: Millville

State: MN

Zip: 55957

Telephone: 507-951-1549

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

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

Brief description of what will be purchased or constructed and how it helps water quality:

REMOVE PHOSPHORUS SOURCE
LARGE SQUARE BALE AND LARGE ROUND BALE
TRAILER FOR BRINGING IN HAY + COVER CROP FORAGE
FROM FIELDS/HAY PLOTS. HAY + COVER CROPS PROTECT SOIL
FROM FARM WATER EROSION. REMOVES PHOSPHORUS
WELL

Eligibility Does this project implement Drinking Water Standards? ☐

Does this project eliminate Groundwater Pollution? ☐

☐ Is this application for a city, town, or other municipality?

☐ Is this application for a facility with an Industrial Waste Permit?

PLS

Township #: T-109-N

Range: R-12-W

Section: 20

OR

Latitude: Longitude:

OR

Pin or Parcel #:

LOCAL GOVERNMENT APPROVAL

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

Approved Loan Amount	\$ 9,200
Estimated Total Project Cost (all sources)	\$ 10,800
Animal Units (Feedlot improvements or manure handling equipment for facilities > 1000 AU that are not in the Mississippi watershed are ineligible)	Beginning: 285 Ending: 285
Primary Livestock	<input checked="" type="checkbox"/> Dairy <input checked="" type="checkbox"/> Beef <input type="checkbox"/> Swine <input type="checkbox"/> Other:
Primary Crops: Selection 1 Selection 2	Conservation Tillage Acres AFTER Project: 574.6 Total Acres Farmed: 574.6
Approval Expiration and Other Restrictions	Complete by July 30 - Application Expiration

Project Approved by:

Levi Nelson

Date:

5-28-24

Project Completion Certified by (OPTIONAL):

Date:

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

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

LENDER INFORMATION & LOAN TERMS

AgBMP Loan Request	\$	Check if Local Revolving Funds are used: <input type="checkbox"/>
(Optional) Additional Request #	\$	Initials: Date:
Number of payments per year:		
Total Number of Payments:		
Interest rate (if other 3%):	%	(Optional) Balloon Payment Date:
Lender Organization Name	Foresight Bank	
Lender Address		
Lender Signature:	Date:	

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

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

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

We have call-in capabilities for up to 10 people. Phone# 651-560-1088 Access code # 0147478#.

**Wabasha Soil and Water Conservation District
Regular Board Meeting
May 23, 2024
8:15 am
County Conference Room
625 Jefferson Ave.**

I. CALL MEETING TO ORDER

Lynn Zabel, Chair called meeting to order at 8:15 am.

Supervisors Present: Lynn Zabel, Chair, Chet Ross, Co-Chair, Dag Knudsen, Secretary, and Seth Tentis, Member

Staff Present: Terri Peters, District Manager

Others Present: Bob Walkes, County Commissioner, Dave Copeland, BWSR

On the Phone: Sue Cerwinske, Bookkeeper/Admin. Assistant

II. PLEDGE ALLEGIANCE

III. AGENDA

Motioned by Ross and seconded by Knudsen to approve The Agenda.

Affirmative: Ross, Knudsen, Tentis. Zabel

Opposed: None

Motion Carried

IV. PUBLIC COMMENTS

Comments limited to 5 minutes per speaker

V. CONSENT AGENDA -Board Action

Items on the Consent Agenda are considered to be routine by the Board and may be enacted through one motion. Any item on the Consent Agenda may be removed by any of the Board members for separate consideration.

- A. Frank Schuchard Voucher Payment for Contract# 22-CS-8 in the amount of \$315.15 for Practice 370 Windbreak/Shelterbelt Establishment and Renovation.
(Funding source – FY24 Conservation Contract)
- B. Grants for Funds to cover the Soil Health Nutrient Management position.
 - a. 2024 BWSR Soil Health Staffing Grant Program Grant Agreement
Grant ID C24-0156 \$450,800.00
 - b. MN PT/Coordinator - providing nutrient management technical assistance
\$84,800.00.

- C. MPCA - WinLaCs WRAPs Update Project, \$30,500.00 effective date May 1, 2024 and expiration date June 30, 2025
- D. University of Wisconsin-River Falls Standard Research Agreement Amendment# 2 Amending the subaward to extend period from May 1, 2023 – September 30, 2024.
Motioned by Ross and seconded by Knudsen to approve the Consent Agenda.
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried

VI. SECRETARY'S REPORT – Board Action

- A. April 25, 2024 Meeting Minutes
Motioned by Knudsen and seconded by Ross to approve Secretary's Report.
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried

VII. TREASURER'S REPORT – Board Action

- A. April District Financial Statements
Included for your review
Sue went over the financial statements.
- B. Program Record - April
The full spreadsheet was sent to the board in advance.
Motioned by Knudsen and seconded by Tentis to acknowledge / approve the Treasurer's Report to the best of our ability.
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried

VIII. PAYMENT OF MONTHLY BILLS

- A. Monthly Bills in the amount of \$43,462.51 - Board Action
Motioned by Ross and seconded by Knudsen to approve Payment of the Monthly Bills in the amount of \$43,462.51.
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried

IX. DISTRICT REPORTS

- A. Chair Report – Lynn Zabel
- B. County Commissioner – Bob Walkes
Budget season. Request to SWCD. Promotion within for Auditor/Treasurer, Francie Warren. 30% + increase for health insurance next year. Looking into options to contain cost.

- C. District Manager Report – Terri Peters
Redoing Job descriptions, career ladder definitions for each job.
Retirement Policy
West Indian Creek partners. Lysimeters have rodent damage. Redoing them.
5th grade Field Day
Sub-agreements funding MDH and MDA for well nitrate program.
Job description for Soil Health position.
Planning for office move.
Ron Meiners, prairie strip contract for promotion. Matt took him on a tour of Watershed area and Ron will be starting contracting soon.
Community Meetings – MDH with the Goodhue area. June 27 at the Mazeppa Community Center. Will have a table there for questions. Region meetings, one in Stewartville and one in Rushford.
Election Filing opened May 21st. Dag, Chet and Sharleen.
MPCA Work Group – closed survey on 5/10
- D. NRCS Report – Christina Taylor – (in the packet)
Christina went through the NRCS report.
- E. District Technician Report- Matt Kempinger – In the Packet)
- F. Conservation Planning and Outreach Technician Report– Jenna Rasmusson – (In the packet)
- G. Natural Resources Technician Report– Katelyn Abts – (In the packet)
- H. Bookkeeper/Administrative Assistant Report -Sue Cerwinske
Looking for a new auditor for our 2023 Financial Statements audit.
Smith Schafer no longer auditing SWCD's. Sent out a number of bid requests.
- I. BWSR Report – Dave Copeland
Phase 1 enter into grant agreement. 39 SWCD's requested soil health staffing funds.
Phase 2 Grant, Request for Interest (RFI). Inform SWCD's how much money is set aside and decide how much is needed. Can be used as match for Federal RCPP.
BWSR with NRCS \$25 million and \$25 million state funds for next 4 years. Can be used for staffing, cost share with producers, outreach, education and field days.
Make sure to be able to utilize what amount is requested. Grant will be executed after 7/1/24.
Other requests for proposals that are habitat related. One is the Habitat Enhancement Landscape Program. Goes to groups or partnerships. Meant to enhance existing habitat or establish pollinator habitat. Other proposal is the Pollinator Pathways Program that Katelyn will be working with the City of Wabasha and the City of Lake City. \$50,000.00 minimum. Grantees can be cities, townships, SWCD's and nonprofit. Katelyn and city staff want to visit with BWSR staff on pollinator pathways. 6/27 is deadline for application.
BWSR staffing update. Adam Beilke has taken a new position as Supervisor of Grants Staff in BWSR. He will be working on coordinating grant work. Also, there are 2 vacancies for board conservationists. One out of Mankato and one out of Rochester.

- J. Other agencies – Todd Boettcher, DNR
TJ Boettcher, DNR Conservationist focus area southern Minnesota. Based out of Caledonia. Taking over for James Wanstall, who is now covering northern Minnesota. Wants to form partnerships with organizations to get habitat on the ground. Spend money on public lands to improve hill prairies, remove invasive species, both plant and animal. Help with outreach. Reach out to landowners to see what we are doing with environment in this area.

X. OLD BUSINESS

- A. Conservation Project – Lynn (open to any Supervisor for ideas)
Waiting to try the Roller Crimper.

XI. NEW BUSINESS

- A. Approve Dave Hager Contract# 24-CC-1 in the amount of \$300.00 for Practice 314 Brush Management - **Board Action**
(Funding source: FY24 Conservation Contract)
Motioned by Knudsen and seconded by Ross to approve Dave Hager Contract# 24-CC-1 in the amount of \$300.00 for Practice 351 Brush Management.
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried
- B. Approve Mike Graner Contract# 23-CWF-WIC-4 in the amount of \$27,259.98 for Practice 528 Prescribed Grazing – **Board Action**
(Funding source: 2023 West Indian Creek Watershed Restoration and Protection Grant) Piggy back with EQIP funds. Total cost of project is \$154,617.
Motioned by Ross and seconded by Knudsen to approve Mike Graner Contract# 23-CWF-WIC-4 in the amount of \$27,259.98 for Practice 528 Prescribed Grazing.
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried
- C. Approve Amendment to Resolution 01252024-7 for Contracts, Amendments and Extension Signature Authority dated 5/23/2024 – **Board Action**
Motioned by Knudsen and seconded by Ross to approve Amendment to Resolution 01252024-7 for Contracts, Amendments and Extension Signature Authority dated 5/23/2024
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried
- D. WinLaC Watershed Resources Assistance Program (WRAPS) Contract with MPCA. Approve moving ahead with sub-agreements with Winona, Olmsted, Root River and St Mary's for nitrate monitoring, Chloride monitoring, and Well inventory. – **Board Action**

Sub-agreements:

Olmsted SWCD – Nitrate Monitoring \$4,400.00 (\$3,500 staff, \$300.00 mileage, \$600.00 lab analysis)

Root River SWCD – Chloride Monitoring \$1,550.00 (\$1,200.00 staff, \$250.00 mileage and \$100.00 printing & shipping)

Saint Mary's University of Minnesota -Best Management Practice Mapping \$7,300.00 for staff.

Winona SWCD – Well Inventory \$10,400.00 (\$9,800.00 staff, \$600.00 printing and shipping.

Motioned by Knudsen and seconded by Tentis to approve moving ahead with sub-agreements for the WRAPS project with Winona, Olmsted, Root River SWCD's and St. Mary's University of MN.

Affirmative: Ross, Knudsen, Tentis, Zabel

Opposed: None

Motion Carried

- E. Approve Safe Drinking Water for Private Well- Users sub-agreements between Olmsted SWCD and Wabasha SWCD – **Board Action for each**

a. Southeast Minnesota Safe Drinking Water for Private Well-Users (MDH)

b. Private Well Mitigation for Eight County -SE MN Region (MDA)

Discussion on nitrates in the water locally and what tested after reverse osmosis.

Motioned by Knudsen and seconded by Ross to approve a. Southeast Minnesota Safe Drinking Water for Private Well-Users (MDH) and approve b. Private Well Mitigation for Eight County-SE MN Region (MDA)

Affirmative: Ross, Knudsen, Tentis, Zabel

Opposed: None

Motion Carried

- F. Approve (VNM) SE Volunteer Nitrate Monitoring Network Grant sub-agreement between Olmsted SWCD and Wabasha SWCD updated to a 2-year cycle beginning July 1, 2024 ending June 30, 2026 – **Board Action**

Katelyn filling nodes that needed to be filled. This will get long term data.

Motioned by Knudsen and seconded by Tentis to approve (VNM) SE Volunteer Nitrate Monitoring Network Grant sub-agreement between Olmsted SWCD and Wabasha SWCD updated to 2-year cycle beginning July 1, 2024 ending June 30, 2026.

Affirmative: Ross, Knudsen, Tentis, Zabel

Opposed: None

Motion Carried

- G. Seth Tentis Storage Space Agreement -Discuss and Approve -Board Action
Motioned by Knudsen and seconded by Ross to approve Seth Tentis, Storage Space Agreement.

Affirmative: Ross, Knudsen, Zabel

Opposed: None

Motion Carried

H. Upcoming Events

- i. Monday, May 27 Memorial Day Holiday - Office Closed
- ii. Saturday, June 15 Gorman Stream Walk
- iii. Wednesday, June 19 National Independence Day Holiday – Office Closed
- iv. Local Work Group – June 27th starting at 10:00 am

XII. Board Reports

- A. Whitewater JPB – Lynn
- B. Zumbro 1W1P – Dag ***Quarterly Meeting 5/9 canceled***
- C. WinLaC 1W1P – Lynn
- D. SE SWCD Technical Support JPB – Dag ***Next meeting in June***
- E. County Board Meeting – Sharleen

WAGZ Summary Report attached -Dag

2023 year in review link below

<https://storymaps.arcgis.com/stories/fbd9f58ecb8d42bf9d305f0e2f6082a0>

XIII. Motion to Recess Regular Meeting and go in to Closed Session -Board Action

Motioned by Ross and seconded by Tentis to Recess Regular Meeting and go in to Closed Session

Affirmative: Ross, Knudsen, Tentis, Zabel

Opposed: None

Motion Carried

XIV. Closed Session – Discussion

- A. Discuss and approve Minnesota State Retirement System Policy (previously sent to the board)
- B. Review job description updates with promotional career ladder
 - a. Approve submitting to Shawn Huth and work with HR and Consultant for scoring
- C. Approve moving ahead with hiring Soil Health/Nutrient Management Specialist

XV. Motion to Close Closed Session and Reopen Regular Meeting – Board Action
Motioned by Ross and seconded by Tentis to Close the Closed Session and Reopen Regular Meeting
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried

Motioned by Ross and seconded by Tentis to Approve the Minnesota State Retirement Policy.
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried

Motioned by Ross and seconded by Tentis to approve moving ahead with hiring Soil Health/Nutrient Management Specialist.
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried

Motioned by Ross and seconded by to approve submitting the job description updates with promotional career ladder and approve submitting to Shawn Huth and work with HR and Consultant for scoring.
Affirmative: Ross, Knudsen, Tentis, Zabel
Opposed: None
Motion Carried

XVI. Adjourn – Board Action
Zabel adjourned meeting at 10:15 am

Respectively Submitted By:

Dag Knudsen, Secretary

9:52 AM

06/11/24

Cash Basis

Wabasha Soil and Water Conservation District

Cash Balances

As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
Money Market- Bank of Alma	105,085.81
Money Market WNB Financial	7,440.17
Peoples State Bank Money Market	327,641.81
Petty Cash	116.05
WNB Financial	23,466.98
Total Checking/Savings	463,750.82
Total Current Assets	463,750.82
TOTAL ASSETS	463,750.82
LIABILITIES & EQUITY	0.00

Wabasha Soil and Water Conservation District

Balance Sheet

As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
Money Market- Bank of Alma	105,085.81
Money Market WNB Financial	7,440.17
Peoples State Bank Money Market	327,641.81
Petty Cash	116.05
WNB Financial	23,466.98
Total Checking/Savings	463,750.82
Accounts Receivable	
11000 · Accounts Receivable	4,218.25
Total Accounts Receivable	4,218.25
Other Current Assets	
12000 · Undeposited Funds	200.00
Total Other Current Assets	200.00
Total Current Assets	468,169.07
Fixed Assets	
15000 · Furniture and Equipment	
Computer	7,523.00
Laptops for Distrcit Techs (2)	3,149.22
Samsung Tablets	1,548.69
15000 · Furniture and Equipment - Other	109,828.00
Total 15000 · Furniture and Equipment	122,048.91
17000 · Accumulated Depreciation	-105,962.59
Total Fixed Assets	16,086.32
Other Assets	
Prepaid Items	
Prepaid Rent	920.43
Total Prepaid Items	920.43
Total Other Assets	920.43
TOTAL ASSETS	485,175.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	2,291.29
Total Accounts Payable	2,291.29
Other Current Liabilities	
Allowance for Unemployment Reim	1,581.86
Deferred Revenue	
FY22 Capacity	6,741.52
FY22 State Cost Share	2,116.00
FY23 Buffer Law Implementation	2,457.95
FY23 Capacity	15,127.35
FY23 CWF - WIC	63,392.63
FY23 Soil Health-Cost Share	6,940.00
FY23 State Cost Share	12,320.80
FY23 SWCD Aid	48,991.70
FY24 Buffer Law Implementation	20,000.00
FY24 Conservation Contracts	16,268.85
FY24 Easement Delivery	1,118.33
FY24 LWM	7,965.09
FY24 WCA	8,312.64

9:51 AM

06/11/24

Accrual Basis

Wabasha Soil and Water Conservation District

Balance Sheet

As of May 31, 2024

	May 31, 24
FY25 Conservation Contracts	18,190.00
FY25 Conservation Delivery	19,619.00
FY25 LWM	19,354.00
FY25 WCA	16,543.00
Total Deferred Revenue	285,458.86
24000 · Payroll Liabilities	1,192.99
25500 · Sales Tax Payable	645.97
Total Other Current Liabilities	288,879.68
Total Current Liabilities	291,170.97
Total Liabilities	291,170.97
Equity	
Fund Balance- Restatement	47,943.10
Fund Balance Designated	31,934.30
Investment in Capital Assets	16,086.32
30000 · Opening Balance Equity	649.89
32000 · Owners Equity	172,895.23
Net Income	-75,503.99
Total Equity	194,004.85
TOTAL LIABILITIES & EQUITY	485,175.82

Wabasha Soil and Water Conservation District

Profit & Loss

May 2024

	May 24
Ordinary Income/Expense	
Income	
Charges for Services	
Tree Sales	15,328.29
Truax No-Till Drill Rental	484.00
Total Charges for Services	15,812.29
Intergovernmental Revenues	
Partners Grants	
National Wild Turkey Federation	5,000.00
Total Partners Grants	5,000.00
State	
FY20 Gorman Creek Restoration	4,244.49
FY22-23 SDW - Phase 2	10,971.09
FY23 SE Landscape - MN DNR	2,275.47
FY23 WinLaC	1,635.82
MAWQCP	12,266.72
Total State	31,393.59
Total Intergovernmental Revenues	36,393.59
Total Income	52,205.88
Gross Profit	52,205.88
Expense	
District Operations	
Other Services and Charges	
Advertising Expense	200.00
Building Rent	920.43
Conferences and Conventions	250.00
Education and Information	1,430.59
Employee Expenses	10.18
Employee Mileage	71.02
Internet Expense	91.81
Vehicle Expenses	
Chevrolet Silverado Vehicle Exp	-774.43
Hyundia Tucson Vehicle Expense	71.02
Total Vehicle Expenses	-703.41
Total Other Services and Charges	2,270.62
Personnel Services	
Employee Salary Permanent	23,587.18
Employer HSA contributions	750.00
Employer Life and Health	
66000 - Payroll Expenses	8,708.77
Employer Life and Health - Other	27.50
Total Employer Life and Health	8,736.27
Employer Share FICA	1,509.83
Employer Share Medicare	353.10
Employer Share PERA	1,824.36
Total Personnel Services	36,760.74
Rental Equipment Expenses	
Truax No-Till Drill	51.77
Total Rental Equipment Expenses	51.77
Supplies	
Office Supplies	306.50

Wabasha Soil and Water Conservation District

Profit & Loss

May 2024

	May 24
Total Supplies	306.50
Total District Operations	39,389.63
Project Expenditures	
District	
Tree Expense	9,682.73
Total District	9,682.73
Federal	
319 Focus Small Wtrshd-W.Indian	28.08
Total Federal	28.08
State	
FY22-23 SDW - Phase 2	7,420.00
FY23-FY24 MPCA Zumbro SWAG	391.54
FY23 Capacity	457.81
FY23 SE Landscape - MN DNR	2,062.72
FY24-FY25 DNR Forestry	2,188.10
FY24 Conservation Contracts	315.15
MAWQCP Administration	12,093.25
Total State	24,928.57
Total Project Expenditures	34,639.38
Total Expense	74,029.01
Net Ordinary Income	-21,823.13
Other Income/Expense	
Other Income	
Interest Income	
Interest Earnings MM's	916.26
Total Interest Income	916.26
Total Other Income	916.26
Net Other Income	916.26
Net Income	-20,906.87

11:45 AM

06/26/24

Cash Basis

Wabasha Soil and Water Conservation District

Monthly Bills Listing

June 27, 2024

Type	Date	Num	Name	Memo	Account	Paid Amo...
Jun 27, 24						
Liability Check	06/27/2024	EFT	VSP Vision Care	July, 2024 Premium	WNB Financial	-74.31
Liability Check	06/27/2024	12074	Auditor/Treasurer of Wabasha County		WNB Financial	-9,039.92
Bill Pmt -Check	06/27/2024	12075	Baker's Welding and Truck Repair	Manufactured Sign Holder for Aidan Memorial Sign	WNB Financial	-300.00
Bill Pmt -Check	06/27/2024	12076	HBC	Fiber Optic Internet 6/02 - 7/01/2024	WNB Financial	-91.81
Bill Pmt -Check	06/27/2024	12077	Insty-Prints of Winona		WNB Financial	-1,847.97
Bill Pmt -Check	06/27/2024	12078	Jennifer Wahls-C		WNB Financial	-3,740.42
Bill Pmt -Check	06/27/2024	12079	Johnson Printing		WNB Financial	-337.00
Bill Pmt -Check	06/27/2024	12080	Katelyn Abts-b	Mileage for BWSR RIM Training, St. Peter MN	WNB Financial	-176.88
Bill Pmt -Check	06/27/2024	12081	Katie Dudley	Lead Wildlife Station 5th Grade Field Day	WNB Financial	-134.06
Bill Pmt -Check	06/27/2024	12082	Kellogg Auto Body, LLC	Repair damages on right side of Silverado	WNB Financial	-1,941.62
Bill Pmt -Check	06/27/2024	12083	MACDE	Registration Fee for Terri - Managers Meeting	WNB Financial	-25.00
Bill Pmt -Check	06/27/2024	12084	Mittel Schule, Inc.	July Building Rent	WNB Financial	-920.43
Bill Pmt -Check	06/27/2024	12085	Office Depot	HP61 Ink - Combo	WNB Financial	-86.91
Bill Pmt -Check	06/27/2024	12086	Olmsted County Public Health Services	SDW Ph2 Water Samples- Lab Analysis-7	WNB Financial	-476.00
Bill Pmt -Check	06/27/2024	12087	Olmsted County Public Works	May Greg Klinger salary, MAWQCP expenses	WNB Financial	-10,737.62
Bill Pmt -Check	06/27/2024	12088	Pete Fryer	Concrete & 2 x 4's for Gorman sign	WNB Financial	-59.00
Bill Pmt -Check	06/27/2024	12089	SE MASWCD	2024 Dues for SE MASWCD	WNB Financial	-250.00
Bill Pmt -Check	06/27/2024	12090	Terri Peters (Expenses)	May and June mileage to meetings - ice 5th grade	WNB Financial	-469.01
Bill Pmt -Check	06/27/2024	12091	Wabasha-Kellogg Public Schools	Bus the 5th Grade WK & St.Felix for Conservation Day	WNB Financial	-189.64
Bill Pmt -Check	06/27/2024	12092	Wabasha County Highway Department	May gas for Hyundai & Silverado	WNB Financial	-163.91
Jun 27, 24						-31,061.51

6/27/2024

Christina Taylor Soil Conservationist

CSP (Conservation Stewardship Program)

- 14 Active contracts 7 were eligible, 6 of the 7 were preapproved
- FY25 CSP Renewal application deadline March 1
- 14 FY24 CSP classic applications submitted
- FY24 Obligation deadline for 80% is June 28th

EQIP (Environmental Quality Incentive Program)

- FY24 Obligation deadline is June 28, 2024
- 18 Applications are in pending status
- 11 Applications have become contracts
- **CPP-EQIP** (Regional Conservation Partnership Program- EQIP)
- no applications submitted.

RCPP18 (Regional Conservation Partnership Program)

Land Management Fund through MAWQCP sign up is applicable in this county.

- 1 Active contract
- Sign up deadline Dec 15th
- Ranking deadline January 19

CRP (Conservation Reserve Program)

- 48 FY26 expiring reviews
- 16-20 reviews for a PIP, practice incentive payment,
- Potentially 10 establishment reviews.

Monthly Report – June 2024

Matt Kempinger

Projects

- Gorman Creek sign installation and stream walk event
- Initiate a new diversion and grade stabilization project to protect flooded house
- Design work on 3 grade stabilization structures
- Contract preparation for 1 grade stabilization structure project
- Site investigation and preliminary design work on many sites experiencing erosion from recent heavy rains

Others

- 2 weeks of leave for birth of child
- Lower Zumbro and West Indian Creek outreach for prairie strips
- Drone flights capturing images of recent flood damage
- Reviewed 3 WCA applications
- Monitored 2 WCA restorations
- SWAG water monitoring equipment maintenance
- General project & contract management
- Answered general resource questions from public and assisted where possible

Monthly Report – June 2024

Jenna Rasmusson

Programs

- Cover Crops – Provided technical assistance for cover crop planning. Contacting operators from last year for reenrollment.
- Karst Drinking Water Protection – provided assistance in applying for cost share for 1 well sealing contract.
- Zumbro Surface Water Assessment Grant (SWAG) – Collected samples and delivered to Olmsted County SWCD.
- Lysimeters – Collected samples at both locations. Lots of rainwater to be collecting! Attended Water Science Conference and participated in a panel discussing the connection between scientists, local government agencies, and farmers. Attended sessions on water quality monitoring and the role of regulation.
- Buffer Law – Continued monitoring and field checks. Provided technical assistance and solutions to meet compliance.
- West Indian Creek – Regular team meetings. Working on ideas for outreach event.
- General – Responded to calls triggered by increased rainfall and erosion concerns.
- Equipment Rental Program – Answered questions and connected producers to resources on the equipment available and strategies for use. Scheduled rentals for late summer/fall.

Education and Outreach

- Created flyer invitation and assisted in hosting the Stream Walk at the Gorman Creek Aquatic Management Area. Wrote article for the paper highlighting the event.
- Prepared Gorman Creek signs for installation. Picked up signs from printer and acquired frames.
- Planning for soil health event in the Whitewater with Olmsted and Winona. **Save the Date – August 1st, 2024. Registration is live at: <https://olmsted-soil-health-program-gis-olmsted.hub.arcgis.com/pages/events>**

○



Other/Training

- Attended Working Effectively with Livestock Producers training in Rochester. Organized by the National Grazing Lands Coalition, I met with SE MN farmers and learned about their grazing systems and how they work with NRCS and SWCD. Received insights to my preferred communication style and how to leverage my strengths to build farmer relationships.

June Monthly Report – Katelyn Abts

Programs

WIN-LAC Local Forestry Team

- Bluff lands RIM Program, Communication with interested landowners

West Indian Creek Watershed

- Monitoring through lysimeters

Watershed Alliance for the Greater Zumbro (WAGZ)

- 1 contract for well sealing
- SWAG sampling

State Cost-Share

- 1 herbaceous weed management project
- 2 brush management projects

Buffer Law Initiative

- Provided technical assistance to help landowners come into compliance

Prairie Strips Program

- Made maps for Ron Meiners for outreach

Other

Pollinator Pathways Grant

- Grant application went through on June 20th

Training

Prairie Plants and Habitat Management at Beaver Creek WMA

SE MN NRCS and Partners Tree ID Training Field Day

**Sue's
Monthly Report:**

Searched for Auditor for 2023 Financial Statements – Emails, calls, letters.
Finally found one that has done SWCD's and I'm comfortable with that.
Katie M. Jacobson, CPA, engagement letter on agenda for signature.

Set up MSRS Company Match in payroll, needs to be pretax item.

Newsletter postage going forward needs to be done electronically, checking on that.

Normal monthly duties:

Payroll

Taxes and Liabilities

Accounts Payable – Bills, payments

Invoicing – for Safe Drinking Water Phase2 and Gorman Creek finals

Receipts/Deposits

Bank Reconciliations

Board minutes

Board agenda and packet

Getting spreadsheets, paperwork ready for Audit, possibly in August.

Sue Cerwinske

Bookkeeper/Admin. Asst.

Wabasha SWCD

611 Broadway Ave. Ste 10

Wabasha, MN 55981

651-560-2053

On Mon, May 20, 2024 at 1:38 PM Katie Jacobson <KJacobson@slaytoncpafirm.com> wrote:

Good Afternoon Sue,

We do not have any travel limits per say. We just bill out our travel time, mileage, etc. Most of our audits can pretty much be completed electronically/remotely at this point and we haven't had to do much travel. We use a secure online portal that allows for secure sending of documents we need. If need be, we schedule a day of travel to complete audit work. We would be able to perform all services remotely if you could upload all requested documents to our secure portal or emailed (whichever is your preference). Our remote clients at this point just scan any requested documents to us, so if you're willing to scan and upload documents to the portal, we shouldn't have to travel to your location.

We also usually attend a board meeting upon completion of the audit. You can either do that meeting with us via zoom/telephone to review and approve the financials or you can review and approve the financials with the Wabasha SWCD board without us. Whichever you prefer works fine for us, as long as the financials are approved and there is approval for us to remit to the state on your behalf.

If we can perform all our audit services remotely, I would say a reasonable quote would be \$4,500-\$5,000. If not all services can be performed remotely, and we have to bill out travel time and mileage, I would say it will be more around \$5,500-\$6,500 (the increase being expense reimbursement alone between hours traveled and mileage).

We typically start working on SWCD audits in August. If you would like to proceed with our firm, let me know and I will get a formal engagement letter to you.

Thank you!

Katie M. Jacobson, CPA

2330 26th Street

Slayton, MN 56172

Let me know if this is too far out of your area, if not I would like to see if we could get a quote.

Thank you,
Sue

Sue Cerwinske
Bookkeeper/Admin. Asst.
Wabasha SWCD
611 Broadway Ave. Ste 10
Wabasha, MN 55981
651-560-2053

Katie Jacobson <KJacobson@slaytoncpafirm.com>
To: Susan Cerwinske <susan.cerwinske.wabashaswcd@gmail.com>

Tue, May 28, 2024 at 1:04 PM

Sue,

Sounds good - I will get that in the mail today. I do not need to hear back from you any further in advance!

Correct on pricing as you stated below.

I have done Murray and Nobles SWCD for 2 years (this year will be my 3rd engagement for both and both audits have been through the secondary review performed by the state as required every 3 years and we passed those reviews).

We historically/currently have done more medium sized governmental accounting typically. I have 13 years of general audit and specifically 7 years of governmental accounting under my belt and my senior manager Kim has 17 years of auditing governmental entities behind her. My other staff member Brandon has 3 years of governmental accounting experience.

Let me know if you have any questions or need anything else in the meantime!

Thanks again!

Katie M. Jacobson, CPA

2330 26th Street

KATIE M. JACOBSON, CPA

Katie M. Jacobson, CPA
Kimberly Eisfeld - Snr. Mgr.
Christine Thompson - Staff Acct.
Brandon Winter - Staff Acct.

Licensed CPA Firm

2330 26th Street
Slayton, MN 56172
Telephone: (507) 836-8564
Fax: (507) 836-8566

May 28, 2024

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

We are pleased to confirm our understanding of the services we are to provide Wabasha Soil and Water Conservation District for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and the major fund, and the disclosures, which collectively comprise the basic financial statements of Wabasha Soil and Water Conservation District as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Wabasha Soil and Water Conservation District's 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. As part of our engagement, we will apply certain limited procedures to Wabasha Soil and Water Conservation District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of District's Pension Contributions – PERA
- 3) Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability - PERA

We have also been engaged to report on supplementary information other than RSI that accompanies Wabasha Soil and Water Conservation District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) General Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Organizational Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that comes to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning.

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. Additionally, due to the size of the entity, we consider lack of proper segregation of duties as a significant risk.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Wabasha Soil and Water Conservation District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of Wabasha Soil and Water Conservation District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and state reporting form services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of the financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for the presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such

changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Katie M. Jacobson, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Auditor or its designee, a federal agency providing direct or indirect funding, or the U.S. Governmental Accountability Office for the purpose of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Katie M. Jacobson's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties or its designee. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Katie Jacobson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately August 1, 2024 and to issue our reports no later than October 15, 2024.

Our fee for these services will be at our discounted governmental hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) which we estimate to range between \$4,500 to \$6,500 (pending travel costs if necessary). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Bills for services will be due when rendered. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Wabasha Soil and Water Conservation District's financial statements. Our report will be addressed to the board of Wabasha Soil and Water Conservation District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issues reports, or we may withdraw from this engagement.

We appreciate the opportunity to be of service to Wabasha Soil and Water Conservation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Katie M. Jacobson, CPA

RESPONSE:

This letter correctly sets forth the understanding of Wabasha Soil and Water Conservation District.

By: _____

Title: _____

Date: _____

If you could please email Terri Peters and CC me with your decision.

Thank you,
Sue

Sue Cerwinske
Bookkeeper/Admin. Asst.
Wabasha SWCD
611 Broadway Ave. Ste 10
Wabasha, MN 55981
651-560-2053

[Quoted text hidden]

Abby Williamson -CarlsonSV <abbyw@carlsonsv.com>
To: Susan Cerwinske <susan.cerwinske.wabashaswcd@gmail.com>
Cc: "Peters, Terri - NRCS-CD, Wabasha, MN" <terri.peters@mn.nacdnet.net>

Fri, May 24, 2024 at 9:19 AM

Good Morning Sue –

Yes, I finished following up with the team yesterday so they could provide me their thoughts and just finalized the quote. They felt like it would be a good fit for our firm and would fit into our schedule nicely. We audit a few similar organizations and they are familiar with the requirements.

I put in the proposal that we could conduct the audit in August or September, however, we are open to whenever it would work best for you.

Our fees do appear like they are going to be a significant increase compared to what you are currently used to, so that is the only reservation that we have and understand that if you find something closer to what you are currently used to, that you'd go with that. We really try to create a partnership with our clients and like to help them throughout the year so our fees include time for routine accounting questions/assistance throughout the year. We like to have you record items correctly the first time to make our audit go smoother, so we generally have a few more touches throughout the year.

Attached is our proposal. Please let me know if you have any additional questions/clarification with it.

ABBY WILLIAMSON, CPA | Partner

Direct: 715.954.4919

Office: 715.954.4995 Ext. 119 | Fax: 715.954.4998

301 Keller Avenue S | Amery, WI 54001

www.carlsonsv.com





May 24, 2024

Wabasha Soil and Water Conservation District

Wabasha, Minnesota

We are pleased to submit a fee estimate for conducting a financial statement audit for Wabasha Soil and Water Conservation District for the year ended December 31, 2023.

CarlsonSV LLP is a regional firm with approximately 55 full-time staff. Of this, eight are partners and approximately 25 are certified public accountants. Our firm conducts approximately 250 assurance engagements annually. We perform assurance engagements for numerous governmental and non-profit entities similar to Wabasha Soil and Water Conservation District. The audit would be performed remotely by audit staff out of our Golden Valley and Fergus Falls, Minnesota offices.

Our firm leverages technology in its approach to service your audit needs, resulting in ease of use from your perspective. We will provide you a detailed listing of information to be provided to us electronically, and our staff will conduct a significant portion of the audit from our office. We expect to begin the audit in August or September 2024.

Our fee estimate is based upon the presumption that all books and records are in good order and accounts are reconciled. Should problems of a bookkeeping nature be noted during the course of the audit, such items would be brought to the attention of management for corrective action to avoid additional time and charges to you. Generally, there will be no charge for assistance with routine accounting inquiries which arise during the year. We estimate our fees for professional services will not exceed the following amounts:

	<u>2023</u>
Financial Statement Audit	\$ 9,400
Out-of-pocket expense (travel, postage, etc.)	<u>Actual</u>
TOTAL	<u>\$ 9,400</u>

We hope our proposal will be favorably received. Please do not hesitate to call with any questions.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Abby Williamson".

Abby Williamson, CPA
Partner



Susan Cerwinske <susan.cerwinske.wabashaswcd@gmail.com>

Audit Services

3 messages

Susan Cerwinske <susan.cerwinske.wabashaswcd@gmail.com>
To: info@mahoneycpa.com

Thu, May 16, 2024 at 11:24 AM

Good Morning,

I am inquiring on your availability to audit of the Wabasha County Soil and Water Conservation Districts financials for 2023

Our past auditor has recently retired and we are searching for a replacement audit firm and would really like to work with you.

Please let me know if you do handle special districts like ours and can send an audit proposal.

A response would be greatly appreciated.
I will send a letter of requirements, if you do audits.

Thank you,
Sue

Sue Cerwinske
Bookkeeper/Admin. Asst.
Wabasha SWCD
611 Broadway Ave. Ste 10
Wabasha, MN 55981
651-560-2053

Lance Brock <lbrock@mahoneycpa.com>
To: "susan.cerwinske.wabashaswcd@gmail.com" <susan.cerwinske.wabashaswcd@gmail.com>

Wed, May 29, 2024 at 3:28 PM

Hi Sue,

Thanks for reaching out to us.

What is your timing on the audit? We currently do not work on or audit any special districts like yours.

Our firm has a minimum audit nonprofit client relationship fee requirement of \$17,500. Does this fee fit in your budget or desired fee range?

Please let me know if you have any questions.

Thanks,

Lance

LANCE BROCK, CPA

Partner



MAHONEY

10 River Park Plaza, Suite 800

Saint Paul MN 55107

P: 651.281.1873

lbrock@mahoneycpa.com

www.mahoneycpa.com



From: Susan Cerwinske <susan.cerwinske.wabashaswcd@gmail.com>

Sent: Thursday, May 16, 2024 11:24 AM

To: Info <info@mahoneycpa.com>

Subject: [EXTERNAL] Audit Services

You don't often get email from susan.cerwinske.wabashaswcd@gmail.com. [Learn why this is important](#)

[Quoted text hidden]

Mahoney is working summer hours and is closed on Fridays from Memorial Day to Labor Day, which may affect Friday availability and response times.

Susan Cerwinske <susan.cerwinske.wabashaswcd@gmail.com>

To: Lance Brock <lbrock@mahoneycpa.com>

Thu, May 30, 2024 at 12:13 PM

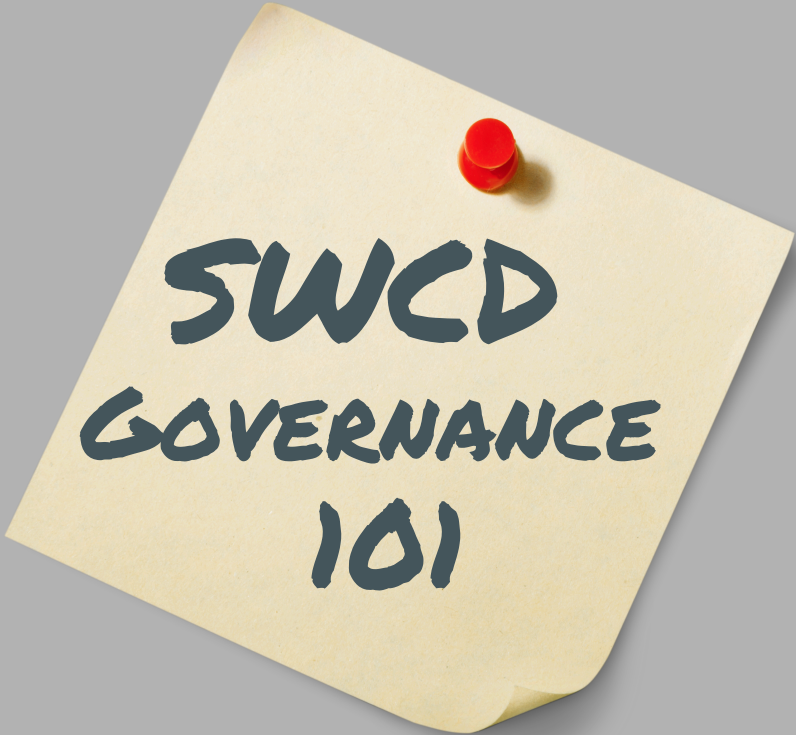
Thank you for your response.

Unfortunately your nonprofit client relationship fee requirement of \$17,500 will not work for us.

Regards

Sue Cerwinske
Bookkeeper/Admin. Asst.
Wabasha SWCD
611 Broadway Ave. Ste 10
Wabasha, MN 55981
651-560-2053

[Quoted text hidden]



SWCD GOVERNANCE 101



MASWCD

Minnesota Association of Soil and Water Conservation Districts

July 16 & 17, 2024

Deadline: **June 17**

Why Governance 101?

Governance is a leadership process and to function effectively, SWCD members should have a clear understanding of their governance roles and responsibilities as well as how to apply them practically and correctly within their districts.

Proper governance provides the means to help an organization achieve its goals and objectives. An organization that uses good governance is one that always, in word and action, demonstrates:

Accountability; **L**eadership; **I**ntegrity; **S**tewardship and **T**ransparency—the A-List.

Who Should Attend?

Whether you are a new SWCD Supervisor or district employee—or a veteran board member or employee looking to improve your existing knowledge and skills—this training is for YOU!

Training Highlights

This MASWCD conference will provide the basics of SWCD governance and the leadership instruction necessary to enhance your role in advancing the SWCD's mission.

SWCD Governance 101 Training Highlights:

- ★ Enhanced Board-Staff Relationships
- ★ Strengthening Emotional Intelligence
- ★ Modern Management for SWCD HR
 - SWCD Statutes & Operations
 - Pillars for Good SWCD Governance
 - SWCD Essential Services
 - Open Meeting Law
 - Credentialing & Job Approval Authority

For More Information:

e: Michele.Asmussen@maswcd.org | p: 651.690.9028



Arrowwood Resort & Conference Center
2100 Arrowwood Ln, Alexandria, MN 56308

\$250 per person

*Includes meals, trainings
and materials*

FW: [External Email]Governance 101 can be fun! NEW Topics Revealed!

1 message

Peters, Terri - FPAC-NRCS, MN <terri.peters@mn.nacdnet.net>

Fri, Jun 7, 2024 at 9:27 AM

To: "dag@dagknudsen.com" <dag@dagknudsen.com>, "Lynn Zabel (Lynn.zabel.wabashaswcd@gmail.com)" <Lynn.zabel.wabashaswcd@gmail.com>, sharliek <sharliek@hughes.net>, "sethtentis@gmail.com" <sethtentis@gmail.com>, "Crossmule9@gmail.com" <crossmule9@gmail.com>

Cc: Susan Cerwinske <susan.cerwinske.wabashaswcd@gmail.com>

I think it has been a while since this has been offered in person. It's pretty informative. We can bring it to next board meeting to see who is interested in attending.

From: employees <employees-bounces@maswcd.org> **On Behalf Of** michele.asmussen@maswcd.org

Sent: Thursday, June 6, 2024 6:17 PM

To: michele.asmussen@maswcd.org

Subject: [External Email]Governance 101 can be fun! NEW Topics Revealed!

[External Email]

If this message comes from an **unexpected sender** or references a **vague/unexpected topic**;

Use caution before clicking links or opening attachments.

Please send any concerns or suspicious messages to: Spam.Abuse@usda.gov

To all supervisors & employees:



Minnesota Association of
Soil and Water Conservation Districts

Who said governance can't be fun?! We've been pouring over the most FUNDamental topics of what makes GOOD governance and we'll be delivering them to YOU this July!

Join us for this essential training and take in a little summertime fun as well! On Tuesday, after a day of soaking up knowledge, we'll enjoy a tasty summer BBQ and cash bar! Afterwards, feel free to head to the outdoor Deck Bar & Grill for more refreshments and networking!

Don't miss out! Register TODAY! Deadline to register: June 17

>> CLICK HERE TO REGISTER! <<

SWCD Governance 101 – July 16 & 17

Arrowwood Resort & Conference Center

2100 Arrowwood Lane, Alexandria, MN 56308 | P: 320.762.1124 | [Room Block Link](#)

AGENDA TOPICS & WORKSHOPS

Strengthening Emotional Intelligence

Do “people skills” make a difference in conservation? Over 40 years of research shows that people who have high “emotional intelligence” (also known as Emotional Quotient (EQ)), are associated with stronger performance and greater success. They are also characterized as having greater overall health and well-being. More importantly, new research has proven that a person’s EQ can be increased! In this workshop, you will learn what makes up EQ and develop strategies to strengthen yours so you can apply them to your SWCD role and your life! Gain insights and ideas to improve personal effectiveness and team performance

Enhancing Board-Staff Relationships

Good board-staff relationships don’t just happen, they are created and sustained through continued effort. Explore public board-staff roles and learn tools to develop solid relationships that will lead to a more effective organization and increased support for local conservation delivery.

Defining the Essential Services of a Modern SWCD

The MASWCD defines “local district capacity” as the readiness of SWCDs to plan, identify, and successfully implement district statutory obligations and private lands conservation. This session will provide a holistic and an integrated essential services approach to execute the SWCD mission.

SWCD Statutory Authorities and Responsibilities

Everything you need to know about SWCD governance and authorities outlined in Minnesota State Statutes. Topics include SWCD powers and authorities, supervisor compensation, elections, reporting requirements, and campaign finance reporting. Great for newcomers and a refresher for veterans!

SWCD Finance and Economic Basics

In this session, you will learn about SWCD funding sources, grant and program basics, and fiduciary duties of district board members. We will also explore SWCD’s economic impact to your community and tips for budget presentations.

SWCDs: Our Origins and the Roles of the Conservation Delivery Partnership

Learn more about the history of SWCDs, how they have evolved over time, and the SWCD role with the conservation delivery partnership including the MASWCD, MN Board of Water and Soil Resources and the Natural Resources Conservation Service.



*A conference for supervisors and staff to expand the basics
of SWCD governance and leadership instruction
to enhance your district's mission.*

MASWCD is a nonprofit organization providing leadership, educational opportunities, and a common voice for Minnesota's soil and water conservation districts. www.maswcd.org

Please reach out to Michele.Asmussen@maswcd.org with questions.


Minnesota Association of Soil and Water Conservation Districts (MASWCD)

100 Empire Drive, Suite 205, St. Paul, MN 55103

P: 651-690-9028

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2 attachments

 **Governance 101 flyer.pdf**
2741K

 **ATT00001.txt**
1K

FLAT RATE BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

General Information

Organization: Wabasha SWCD	Contract Number: 2024WAGZ-WC-02	Other state or non-state funds? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input type="checkbox"/> Board Meeting Date(s):
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* If contract amended, attach amendment form(s) to this contract.

Applicant

Land Occupier Name Alan Jostock	Address 326 Hill St E	City/State Hammond, MN	Zip code 55991
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* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

Conservation Practice Location

Township Name: Hyde Park	Township No: 109	Range No.: 13	Section No. 14	1/4, 1/4 SW 1/4
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Contract Information

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

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



340 Cover Crops, 329 No Till

- Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
- This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by 11/1/24, 11/1/25, 11/1/26, this contract will be automatically terminated on that date.
- Reimbursement requests must be supported by a completed voucher.

Applicant Signatures

The land occupier's signature indicates agreement to:

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

Date 6-17-24	Land Occupier 
Date 6-17-24	Landowner, if different from applicant 
	Address, if different from applicant information: 33958 590 St, Zumbro Falls, MN 55991

Conservation Practice

The primary practice for which cost-share is requested is 340 Cover Crops, 329 No Till

Eligible Component Standard & Name 340 Cover Crops, 329 No Till	Engineered Practice: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Total Project Cost Estimate \$6,170.00
	Ecological Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

Technical Assessment and Cost Estimate

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

Date 6/24/2024	Technical Assistance Provider 
-------------------	--

Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed a rate of: \$45/ac and \$5/ac

Amount	Program Name	Fiscal Year
\$6,170.00	Watershed Alliance for the Greater Zumbro	2024

Date	Authorized Signature	Total Amount Authorized
		\$6,170.00

ALAN JOSTOCK
2024-WAGZ-WC-02

COVER CROP	
Rank = 71	
Rate = \$45/ac	
Fall cover crop acres	35
Early cover crop acres	5
Total acres	40

COVER CROP PAYMENT	
40 ac * \$45/ac =	\$1,800
\$1,800 * 3 years =	\$5,400

NO TILL FIELDS	
Rank = 59	
Rate = \$5/ac	
NO TILL PAYMENT (rotational)	
77 ac * \$5/ac =	\$385
\$385 * 2 years =	\$770

TOTAL AMOUNT	\$6,170
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Alan Gostock is renting my farm (#523) in
Hyde Park Township for the crop year 2024.

Merle Melcher

33958 590 St

Zimmer Falls, Mn 55991

FLAT RATE BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

General Information

Organization: Wabasha SWCD	Contract Number: 2024WAGZ-WC-03	Other state or non-state funds? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input type="checkbox"/> Board Meeting Date(s):
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* If contract amended, attach amendment form(s) to this contract.

Applicant

Land Occupier Name Alan Jostock	Address 326 Hill St E	City/State Hammond, MN	Zip code 55991
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* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

Conservation Practice Location

Township Name: Zumbro	Township No: 109	Range No.: 13	Section No. 27	1/4, 1/4 NW 1/4
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Contract Information

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

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

340 Cover Crops, 329 No Till

- Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
- This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by 11/1/24, 11/1/25, 11/1/26, this contract will be automatically terminated on that date.
- Reimbursement requests must be supported by a completed voucher.

Applicant Signatures

The land occupier's signature indicates agreement to:

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

Date 6-17-24	Land Occupier Alan Jostock
Date 6-17-24	Landowner, if different from applicant Edwin Jostock
Address, if different from applicant information: 34051 514 th St Rochester Minn 55906	


Conservation Practice

The primary practice for which cost-share is requested is 340 Cover Crops, 329 No Till

Eligible Component Standard & Name 340 Cover Crops, 329 No Till	Engineered Practice: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Total Project Cost Estimate \$2,720.00
	Ecological Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

Technical Assessment and Cost Estimate

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

Date 6/24/2024	Technical Assistance Provider 
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Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed a rate of: \$40/ac and \$5/ac

Amount	Program Name	Fiscal Year
\$2,720.00	Watershed Alliance for the Greater Zumbro	2024

Date	Authorized Signature	Total Amount Authorized
		\$2,720.00

ALAN JOSTOCK
2024-WAGZ-WC-03

COVER CROP	
Rank = 66	
Rate = \$40/ac	
Fall cover crop acres	10
Early cover crop acres	10
Total acres	20

COVER CROP PAYMENT	
20 ac * \$40/ac =	\$800
\$800 * 3 years =	\$2,400

NO TILL FIELDS	
Rank = 54	
Rate = \$5/ac	
NO TILL PAYMENT (rotational)	
32 ac * \$5/ac =	\$160
\$160 * 2 years =	\$320

TOTAL AMOUNT	\$2,720
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To whom it may concern

Edwin & Lynn Jostock

have rented their
farm to Alan Jostock for
the crop year 2024

Lynn Jostock
Edwin Jostock

FLAT RATE BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

General Information

Organization: Wabasha SWCD	Contract Number: 2024WAGZ-WC-04	Other state or non-state funds? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input type="checkbox"/> Board Meeting Date(s):
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* If contract amended, attach amendment form(s) to this contract.

Applicant

Land Occupier Name George Tesmer	Address 58530 County Road 23	City/State Millville, MN	Zip code 55957
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* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

Conservation Practice Location

Township Name: Oakwood	Township No: 109	Range No.: 12	Section No. 19	1/4,1/4 SE 1/4
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Contract Information

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

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

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

340 Cover Crop. 69.1 acres planted as single species (\$45/ac)

5. Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
6. This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by 11/1/2024, this contract will be automatically terminated on that date.
7. Reimbursement requests must be supported by a completed voucher.

Applicant Signatures

The land occupier's signature indicates agreement to:

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

Date 6/5/30/24	Land Occupier George H. Tesmer
Date	Landowner, if different from applicant
	Address, if different from applicant information:

Conservation Practice

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

Eligible Component Standard & Name 340 - Cover Crops	Engineered Practice: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Total Project Cost Estimate \$3,109.50
	Ecological Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

Technical Assessment and Cost Estimate

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

Date 6-25-24	Technical Assistance Provider 
-----------------	--

Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed a rate of: \$45/ac

Amount	Program Name	Fiscal Year
\$3,109.50	Watershed Alliance for the Greater Zumbro	2024

Date	Authorized Signature	Total Amount Authorized
		\$3,109.50

FLAT RATE BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

General Information

Organization: Wabasha SWCD	Contract Number: 2024WAGZ-WC-05	Other state or non-state funds? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input type="checkbox"/> Board Meeting Date(s):
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*If contract amended, attach amendment form(s) to this contract.

Applicant

Land Occupier Name George Tesmer	Address 58530 County Road 23	City/State Millville, MN	Zip code 55957
--	--	------------------------------------	--------------------------

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

Conservation Practice Location

Township Name: Oakwood	Township No.: 109	Range No.: 12	Section No.: 19	1/4,1/4 SE 1/4
----------------------------------	-----------------------------	-------------------------	---------------------------	---------------------------------

Contract Information

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

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

340 Cover Crop. 21.6 acres planted as multiple species (\$50/ac) for 3 years.
- Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
- This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by 11/1/2024, 11/1/2025, 11/1/2026, this contract will be automatically terminated on that date.
- Reimbursement requests must be supported by a completed voucher.

Applicant Signatures

The land occupier's signature indicates agreement to:

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

Date 15 June 2024	Land Occupier George H. Tesmer
Date	Landowner, if different from applicant
	Address, if different from applicant information:

Conservation Practice

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

Eligible Component Standard & Name	Engineered Practice: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Total Project Cost Estimate
340 - Cover Crops	Ecological Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	\$3,240.00

Technical Assessment and Cost Estimate

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

Date 6-25-2024	Technical Assistance Provider 
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Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed a rate of: \$50/ac

Amount	Program Name	Fiscal Year
\$3,240.00	Watershed Alliance for the Greater Zumbro	2024

Date 15 June 2024	Landowner Signature George H. Tesmer	Total Amount Authorized \$3,240.00
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Date	Authorized Signature	Total Amount Authorized
		\$3,240.00



WABASHA COUNTY FAIR

JULY 17TH-20TH



99 COULEE WAY
WABASHA, MN 55981
WABASHACOUNTYFAIR.ORG

PERCENT BASED CONSERVATION PRACTICE ASSISTANCE CONTRACT

General Information

Organization: Wabasha SWCD	Contract Number: 2024WAGZ-WC-08	Other state or non-State funds? <input checked="" type="checkbox"/> YES <input type="checkbox"/> No	Amendment <input type="checkbox"/> Board Meeting Date(s):	Canceled <input type="checkbox"/> Board Meeting Date(s):
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*If contract amended, attach amendment form(s) to this contract.

Applicant

Land Occupier Name Hampe Properties LLC	Address 67181 210th Ave	City/State Wabasha, MN	Zip Code 55981
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* If a group contract, this must be filed and signed by the group spokesperson as designated in the group agreement and the group agreement attached to this form.

Conservation Practice Location

Township Name: Glasgow	Township No: 110	Range No.: 11	Section No. 2	1/4,1/4 NW 1/4 of SW 1/4
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Contract Information

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

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

USDA NRCS - Field Office Technical Guide Practice Standards

- Increases in the practice units or cost must be approved by the organization board through amendment of this contract as a condition to increase the cost-share payments.
- This contract, when approved by the organization board or council, will remain in effect unless canceled or amended by mutual agreement, except where installations of practices covered by this contract have not been installed by **11-30-2024**, this contract will be automatically terminated on that date.
- Items of cost for which reimbursement is claimed are to be supported by invoices/receipts for payments and will be verified by the organization board as practical and reasonable. The invoices must include the name of the vendor; materials, labor or equipment used; the component unit costs and the dates the work was performed. The organization board has the authority to make adjustments to the costs submitted for reimbursement. Pre-Construction Cover is exempt from having the required invoices/receipts.

Applicant Signatures

The land occupier's signature indicates agreement to:

- Grant the organization's representative(s) access to the parcel where the conservation practice will be located.
- Obtain all permits required in conjunction with the installation and establishment of the practice prior to starting construction of the practice.
- Be responsible for the operation and maintenance of conservation practices applied under this program in accordance with an operation and maintenance plan prepared by the technical assistance provider.
- Not accept cost-share funds, from state sources in excess of **90%**, or state and non-state sources that when combined are in excess of **90%** of the total cost to establish the conservation practice. Pre-construction Cover is exempt from the percent reimbursement rate limitations when utilizing the flat rate payment option.
- To provide copies of all forms and contracts pertinent to any other state or non-state programs that are contributing funds toward this project.

Date <i>June 26, 2024</i>	Land Occupier <i>by John F. Hampe</i>
Date	Landowner, if different from applicant
	Address, if different from applicant information:

Conservation Practice

The primary practice for which cost-share is requested is: 410 - Grade Stabilization Structure

Eligible Component Standards & Names	Engineered Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Total Project Cost Estimate
410 - Grade Stabilization Structure, 342 - Critical Area Planting	Ecological Practice: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	\$15,100.00

Technical Assessment and Cost Estimate

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

Date <i>6-25-24</i>	Technical Assistance Provider <i>Matt Kempinger</i>	NRCS approved project with appropriately signed and documented plans available upon request. NRCS CPA-1245 (Practice Approval and Payment Worksheet) can be utilized as the certification of practice completion. An attached completed, and signed NRCS-CPA-1245 and the asbuilt can be used as the Technical Certification on the "Voucher and Certification"
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Pre-Construction Cover

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

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

Amount Authorized for Financial Assistance

The organization board or council has authorized the following for financial assistance, total not to exceed 90.0% of the total cost to establish the conservation practice plus the pre-construction cover total amount if utilizing the flat rate payment option.

Amount	Program Name	Fiscal Year
\$5,431.00	Greater Zumbro Watershed Based Funding	2024

Date	Authorized Signature	Total Amount Authorized \$5,431.00
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Susan Cerwinske <susan.cerwinske.wabashawcd@gmail.com>

FW: [External Email]2024 MASWCD Award Applications Accepted Now Through August 30

1 message

Peters, Terri - FPAC-NRCS, MN <terri.peters@mn.nacdn.net>
To: Susan Cerwinske <susan.cerwinske.wabashawcd@gmail.com>

Wed, Jun 26, 2024 at 9:46 AM

Can you add this as a topic on our meeting.

Also add update on hiring process for Soil Health/Nutrient Management Specialist

From: employees <employees-bounces@maswcd.org> **On Behalf Of** michele.asmussen@maswcd.org
Sent: Thursday, June 20, 2024 1:11 PM
To: michele.asmussen@maswcd.org
Subject: [External Email]2024 MASWCD Award Applications Accepted Now Through August 30

[External Email]

If this message comes from an **unexpected sender** or references a **vague/unexpected topic**;
Use caution before clicking links or opening attachments.
Please send any concerns or suspicious messages to: Spam.Abuse@usda.gov



Minnesota Association of
Soil and Water Conservation Districts



The 2024 MASWCD Award Application period is now open!

2024 MASWCD award applications accepted now through August 30

It's time to recognize your conservation achievements and the conservation achievements of those you partner with in your districts!

Applications will be accepted now through August 30. Nomination forms are posted on the MASWCD website on the [Award Programs](#) page and provided below in Word (.docx) and Adobe (.pdf) formats.

2024 Annual Convention Awards:

- MASWCD **Teacher of the Year** Award - [.docx](#), [.pdf](#)
- MASWCD/MPCA **Community Conservationist** Award - [.docx](#), [.pdf](#)
- MASWCD/Pheasants Forever **Wildlife Habitat Steward** Award - [.docx](#), [.pdf](#)
- MASWCD/DNR Forestry **Outstanding Forest Steward** Award - [.docx](#), [.pdf](#)
- MASWCD/The Farmer **Outstanding Conservationist** Award - [.docx](#), [.pdf](#)

*ALL award applications and supporting materials must be submitted [via email](#), as stated on the application forms.

Award winners will be recognized at the **MASWCD Annual Convention, December 2-4, 2024.**

Convention registration opens August 5!

Additional awards will be presented, as determined by MASWCD, including:

- SWCD of the Year Award
- SWCD Outstanding Supervisor Award
- Outstanding Conservation District Employee Award*
- Legislator of the Year Award

**The Outstanding Conservation District Employee Award is managed by the Board of Water and Soil Resources. BWSR typically provides guidance to SWCDs on the selection process for this award in September.*

Thank you in advance for helping us celebrate your conservation accomplishments
and those of your local cooperators!

***MASWCD is a nonprofit organization providing leadership, educational opportunities, and a common voice
for Minnesota's soil and water conservation districts.***

www.maswcd.org

Minnesota Association of Soil and Water Conservation Districts (MASWCD)

100 Empire Drive, Suite 205, St. Paul, MN 55103

P: 651-690-9028

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2 attachments



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