



Lake of the Woods Watershed
Joint Powers Board
PO Box 217
Baudette, MN 56623
(218) 634-1842 ext. 4
www.lowwjpb.org

AGENDA
Regular Board Meeting
January 29, 2024 @ 9:30 a.m.

Location: Warroad Public Safety Building in Warroad.

- 1) Call Meeting to Order.
- 2) Motion to Approve Agenda
- 3) Conduct Annual Organizational Meeting **pp. 3-5**
 - Officer elections
 - Meeting location, time and dates
 - Appoint Fiscal Agent
 - Appoint Coordinator(s)
 - Designate official depositories
 - Check signing authority
 - Board compensation rates
 - Mileage rates
 - Spending authorizations
 - Designate official newspaper
 - Committee assignments - Advisory Committee
 - Review MOU's and Agreements
- 4) Motion to Approve December 13, 2023 Minutes **pp. 6-8**
- 5) Review Treasurer Report **pp. 9-13**

Old Business

- 6) Remove direct payments for all items except for JPB operations **pp. 14**

New Business

- 7) Bill: MN Counties Insurance Trust PC and WC Renewal 2024: \$1,789.00
- 8) Amend Cooperative Agreement FY22-09 Roseau SWCD Administration/Coordination **pp. 15**
- 9) Approve FY24 Watershed Based Implementation Funding Grant Agreement **pp. 16-20**
- 10) Approve Cooperative Agreement FY24-01 LOW SWCD Admin/Coordination **pp. 21-22**
- 11) Approve Cooperative Agreement FY24-01 Roseau SWCD Admin/Coordination **pp. 23-24**

General Information and Discussion

- 12) 2023 Independent Audit update **pp. 25**

Upcoming Meetings

- Regular Meeting / Advisory Committee Meeting - TBD

2024	
January 10	All FY22 expenses and accomplishments to date are due from partners. Reporting deadline is February 1st.
January-February	Authorize FY24 Grant Agreement. Receive FY24 funds. JPB approves partner agreements for implementation and projects can begin. Reallocate FY22 as needed.
March-April	Advisory Committee Meeting / JPB Meeting
July	6 month deadline for any remaining FY22 funds (grant end date Dec 31, 2024)
October	JPB Board Meeting
December	All FY22 Invoices and Accomplishments due for grant closeout.
2025	
January	Halfway point for FY24. Review accomplishments and update State reporting
July	6-month deadline for FY24 extension requests = review budgets, consider fund shifts in conjunction with FY26 workplan development
November	Develop project list and budgets for FY26, and restructure FY24 workplan if needed

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Worksheet for Annual Business Items

Officer Elections

2023 LOWW JPB offices are as follows:

Chair, Jan Miller;
Vice Chair, Bill Thompson;
Treasurer, Ed Arnesen;
Secretary, Nancy Dunnell;

2024

Chair _____
Vice Chair _____
Treasurer _____
Secretary _____

Quarterly Meeting Time

Regular Lake of the Woods Watershed Joint Powers Board Meetings will be held on the second Monday of January, April and July and the third Monday of October at 9:30 am at the Warroad Public Safety Building.

Appoint Fiscal Agent

2024 Fiscal Agent: Lake of the Woods SWCD

Appoint Coordinators:

2024 Coordinators: Roseau SWCD and Lake of the Woods SWCD

Designated Official Depositories – (Minn Stat. 118A.02, subd. 1 provides that the governing body, or its designee, shall designate the depository in which all the District's funds shall be deposited.)

Border Bank of Baudette

Check Signing Authority -

Nancy Dunnell, Chair; Ed Arnesen, Treasurer; Josh Stromlund, LOW SWCD District Manager; Mike Hirst, Resource Conservationist; Corryn Trask, Resource Conservationist; Becky Buegler, Office Assistant.

Board Member Compensation Rate

\$125.00 per meeting. This rate is per day, no matter how many meetings attended.

Mileage Rate

Quarterly basis to reflect the most current IRS rate. Any changes to the IRS mileage reimbursement rate will apply to all mileage occurring on or after the first day of the new quarter, and will remain as such until the following quarter.

Spending Authorizations -

The Fiscal Agent has the permission to pay invoices on a monthly or quarterly basis outside of a JPB Meeting, upon the receipt of the Payment Request Voucher as eligible per policy of the Cooperative Agreement. The JPB will see the payments made at their next regular meeting.

Designated Official Newspaper

Northern Light Region

Worksheet for Annual Business Items

Committee Assignments

Advisory Committee Members:

Name	1W1P Participation	Agency / Affiliation
Ed Arnesen	Joint Powers Board	Lake of the Woods County
Bill Thompson	Joint Powers Board	Warroad River Watershed District
Glenda Phillipe	Joint Powers Board	Roseau County
Jan Miller	Joint Powers Board	Roseau SWCD
Nancy Dunnell	Joint Powers Board	Lake of the Woods SWCD
Mike Hirst	Implementation Committee	Lake of the Woods SWCD
Corryn Trask	Implementation Committee	Lake of the Woods SWCD
Scott Johnson	Implementation Committee	Roseau SWCD
Janine Lovold	Implementation Committee	Roseau SWCD
Josh Stromlund	Implementation Committee	Lake of the Woods County
Anthony Pirkl	Implementation Committee	Lake of the Woods County
Ericka Halstensgard	Implementation Committee	Roseau County
Daryle Dahl	Implementation Committee	Roseau County
Joe Olafson	Implementation Committee	WWD
Chad Severts	Implementation Committee	Board of Water & Soil Resources
Stephanie Klamm	Advisory Committee	DNR Eco-Waters
Cary Hernandez	Advisory Committee	MN Pollution Control Agency
Chad Severts	Advisory Committee	Board of Water & Soil Resources
Jeff Hrubes	Advisory Committee	Board of Water & Soil Resources
Kathy Fillmore	Advisory Committee	Natural Resources Conservation Service
Jody Peek	Advisory Committee	Natural Resources Conservation Service

Review Memorandums of Understanding and Agreements

- LOW 1W1P Joint Powers Board Agreement
- FY2022 MN BWSR Watershed-Based Implementation Funding Grant Agreement

Cooperative Agreements

- FY22-03 Fiscal Agent and Coordinator – LOW SWCD
- FY22-04 Forest Management Plan Cost Share (watershed wide) - LOW SWCD
- FY22-06 Shoreline Protection – LOW SWCD
- FY22-08 JD22 Stabilization – Roseau Co. Hwy Dept (w/LW Co. PWD)
- FY22-09 Coordination – Roseau SWCD
- FY22-10 Ag Practices Cost Share – Roseau SWCD and LOW SWCD
- FY22-12 Streambank Projects - WWD
- FY22-13 Ag Specialist - LOW SWCD
- FY22-14 County Ditch 1 Engineering
- FY22-15 WWD Streambank Stabilization

Worksheet for Annual Business Items

Review W-9 information for Joint Powers Board Members:

- Provide W-9 forms for every new member
- Reminder for Board Members to review information on their W-9 forms for accuracy. General housekeeping item. No action required.

Amend CA FY 22-11 WWD Peatland Design

Warroad Watershed District has completed their Warroad River Storage Implementation Project with HEI and will not be pursuing the project any further. Additional funds of \$496.60 are needed to cover the final invoice from HEI for engineering services. The additional funds will come from the CA FY 22-06 Engineering budget. A motion to increase the allocation to CA FY22-11 by \$494.96 and decrease CA FY22-06 by the same amount was approved by Dunnell with a second by Thompson.

Affirmative: Dunnell, Thompson, Miller, Phillippe, Arnesen Opposed: None Motion carried.

City of Warroad Funding Request

The City of Warroad is requesting funding for the Phosphorus Reduction Study that will reduce phosphorus input to the Warroad River and Lake of the Woods by identifying projects and practices that the City of Warroad can implement. Additional funds to come from Ag Practices CA FY 22-10 Project Development. A 10% match will be provided. A motion for the \$4,500 funding request for the City of Warroad Phosphorus Reduction Study with a reduction of CA FY 22-10 by the same amount was approved by Phillippe with a second by Arnesen.

Affirmative: Dunnell, Thompson, Miller, Phillippe, Arnesen Opposed: None Motion carried.

Roseau SWCD Keep It Clean Funding Request

The Roseau SWCD is requesting \$2,250 for digital sign real space for Keep It Clean messaging. Funding will come from Ag Practices CA FY 22-10 Education. A 10% match will be provided. A motion for the \$2,250 funding request of Roseau SWCD Keep It Clean digital sign with a decrease to CA FY 22-10 by the same amount was approved by Dunnell with a second by Thompson.

Affirmative: Dunnell, Thompson, Miller, Phillippe, Arnesen Opposed: None Motion carried.

Draft FY 24 Work Plan

The components within the draft FY 24 Work Plan were discussed along with scenarios for funding projects exceeding the Work Plan budget. A motion for authorizing Lake of the Woods SWCD to apply for FY 2024 Watershed Based Implementation Funds on behalf of the Joint Powers Board was made by Phillippe with a second by Arnesen.

Affirmative: Dunnell, Thompson, Miller, Phillippe, Arnesen Opposed: None Motion carried.

Committee Reports

None

General Information and Discussion

Fiscal Agent Request: Remove all direct payments for all items except for JPB operations. Pros and cons were discussed. No action was taken.

Project Updates

Joe Olafson discussed the seven Streambank Projects with their engineering / design and status along with construction completion expectations. The two projects that were not constructed as planned in 2023 will be priority in 2024. Olafson also discussed aspects of the Peatland Project that made the WD decide not to pursue the project any further.

AJ Pirkl (LOW) discussed the JD 22 status and another future ditch project that may use FY 26 funding for construction.

Mike Hirst presented the Lake of the Woods SWCD project updates including Shoreline Protection projects (two project completed in 2023), Forest Management Plan program (6 plans for 791 acres, Ag Specialist – Soil Health outreach (three workshops/events, three producer coachings), and the Keep It Clean program (educational efforts and new legislation).

Upcoming Meetings

Next Meeting

- January 29th, 2024 location to be determined.

Adjournment

The meeting was adjourned at 11:28 a.m.

Secretary

Date

Notes to the Treasurer's Report

Balance Sheet

The Balance Sheet tells the board how much money the JPB has (**assets**), how much it owes (**liabilities**), and what is left (**equity**) when you net the two together.

Assets:

Total, cash on hand, in the Checking and Savings account is \$142,283.96

Note: some of these funds may be spent. See deferred revenue for actual available grant funds.

Liabilities:

The JPB has \$1,789.00 in accounts payable.

This is a MCIT invoice for the 2024 insurance

Deferred Revenue, WBIF FY22, \$139,688.85 is what remains from the second grant allocation of 90%. This amount is set aside for projects.

Total Equity:

\$826.11 is the interest the JPB has received on the money in the savings account and MCIT dividends.

Profit/Loss Budget vs Actual

This statement shows the grant budget and actual income and expenditures

The current overall grant balance for FY22 is \$203,574.65 (from Intergovernmental Revenue>State, \$ over budget)

Current unallocated grant funding for FY22 is approximately \$0

Lake of the Woods Watershed Joint Powers Board Profit & Loss Budget vs. Actual WBIF FY22 January 2022 through December 2023

	Budget	Jan '22 - Dec 23	\$ Over Budget	% of Budget
Income				
Intergovernmental Revenue				
State	621,173.00	417,598.35	-203,574.65	67.23%
Total Intergovernmental Revenue	621,173.00	417,598.35	-203,574.65	67.23%
Total Income	621,173.00	417,598.35	-203,574.65	67.23%
Gross Profit	621,173.00	417,598.35	-203,574.65	67.23%
Expense				
Operations				
Professional Services	4,000.00	3,070.00	-930.00	76.75%
Board Member Expenses	11,000.00	4,840.48	-6,159.52	44.0%
Insurance	4,000.00	1,778.00	-2,222.00	44.45%
Postage	250.00	227.19	-22.81	90.88%
Supplies	400.00	0.00	-400.00	0.0%
Total Operations	19,650.00	9,915.67	-9,734.33	50.46%
Program Expenses				
Admin/Coordination	36,850.00	33,487.89	-3,362.11	90.88%
Ag Practices Non-structural	25,000.00	10,500.00	-14,500.00	42.0%
Ag Practices Structural	20,000.00	0.00	-20,000.00	0.0%
Education/Information	29,000.00	21,908.70	-7,091.30	75.55%
Planning/Assessment	20,000.00	10,894.95	-9,105.05	54.48%
Project Development	50,000.00	30,563.65	-19,436.35	61.13%
Streambank/Shoreline Protection	335,673.00	205,348.67	-130,324.33	61.18%
SSTS	15,000.00	15,000.00	0.00	100.0%
Technical/Engineering	70,000.00	79,978.82	9,978.82	114.26%
Total Program Expenses	601,523.00	407,682.68	-193,840.32	67.78%
Total Expense	621,173.00	417,598.35	-203,574.65	67.23%
Net Income	0.00	0.00	0.00	0.0%

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Lake of the Woods Watershed Joint Powers Board
Transaction Detail by Vendor
December 1, 2023 through January 19, 2024

	Type	Date	Num	Name	Source Name	Memo	Account	Debit	Credit
City of Warroad									
Phos Reduction Study FY22-17									
	Bill	12/31/2023	00002321	WBIF FY22 City of Warroad -v		Invoice 00002321 FY22-17	Project Development	4,500.00	
Total Phos Reduction Study FY22-17								4,500.00	0.00
Total City of Warroad								4,500.00	0.00
LOTW Joint Powers Board									
	Check	12/07/2023	1187	WBIF FY22 Postmaster		Board packet postage	Postage	9.15	
	Check	12/18/2023	1188	WBIF FY22 Jan Miller		Board member expense report	Board Member Expenses	151.20	
	Check	12/18/2023	1189	WBIF FY22 William Ray Thompson		Board member expense report	Board Member Expenses	127.62	
	Check	12/18/2023	1190	WBIF FY22 Glenda Phillippe		Board member expense report	Board Member Expenses	0.00	
	Check	12/18/2023	1191	WBIF FY22 Edward Arnesen		Board member expense report	Board Member Expenses	153.82	
	Check	12/18/2023	1192	WBIF FY22 Nancy Dunnell		Board member expense report	Board Member Expenses	157.75	
	Bill	01/01/2024	20170R	WBIF FY22 MCIT		Invoice 20170R Liability insurance	Insurance	1,529.00	
	Bill	01/01/2024	20170R	WBIF FY22 MCIT		Invoice 20170R Workers Compensation Insurance	Insurance	260.00	
Total LOTW Joint Powers Board								2,388.54	0.00
LOW SWCD									
Ag Specialist FY22-13									
	Bill	12/31/2023	84233	WBIF FY22 LOW Soil & Water Conservation District		Invoice 841233 FY22-13	Project Development	1,990.00	
Total Ag Specialist FY22-13								1,990.00	0.00
Coordination/Fiscal FY22-03									
	Bill	12/31/2023	84233	WBIF FY22 LOW Soil & Water Conservation District		Invoice 84233 FY22-03	Admin/Coordination	4,365.90	
Total Coordination/Fiscal FY22-03								4,365.90	0.00
Forest Management Plans FY22-04									
	Bill	12/31/2023	84233	WBIF FY22 LOW Soil & Water Conservation District		Invoice 84233 FY22-04	Planning/Assessment	1,460.00	
Total Forest Management Plans FY22-04								1,460.00	0.00
Total LOW SWCD								7,815.90	0.00
Roseau SWCD									
Keep it Clean FY22-16									
	Bill	12/31/2023	24-01	WBIF FY22 Roseau SWCD -v		Invoice 24-01 FY22-16	Education/Information	2,250.00	
Total Keep it Clean FY22-16								2,250.00	0.00
Coordination FY22-09									
	Bill	12/31/2023	24-01	WBIF FY22 Roseau SWCD -v		Invoice 24-01 FY22-09	Admin/Coordination	1,688.08	
Total Coordination FY22-09								1,688.08	0.00
Total Roseau SWCD								3,938.08	0.00
Roseau Co Hwy Dept									
JD22 Stabilization FY22-08									
	Bill	12/20/2023	FY22-08	WBIF FY22 Roseau County Hwy Dept		FY22-08	Streambank/Shoreline Protection	47,652.80	
Total JD22 Stabilization FY22-08								47,652.80	0.00
Total Roseau Co Hwy Dept								47,652.80	0.00
Warroad Watershed District									
Phase 2 Peatland Design FY22-11									
	Bill	12/29/2023	000202301	WBIF FY22 Warroad Watershed District -v		Invoice 000202301 FY22-11	Technical/Engineering	494.60	
Total Phase 2 Peatland Design FY22-11								494.60	0.00
Streambank Projects FY22-12									
	Bill	12/29/2023	68679	WBIF FY22 Houston Engineering, Inc.		Invoice 68679 FY22-12	Technical/Engineering	13,014.90	
Total Streambank Projects FY22-12								13,014.90	0.00
Total Warroad Watershed District								13,509.50	0.00
TOTAL								79,804.82	0.00

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Lake of the Woods Watershed Joint Powers Board
Transaction Detail by Bank Account
December 1, 2023 through January 19, 2024

	Type	Date	Num	Name	Memo	Paid Amount
Border Bank Checking Account						
	Bill Pmt -Check	12/05/2023	1185	Houston Engineering, Inc.	Invoices 68091, 68092 FY22-12	-2,768.61
	Bill Pmt -Check	12/05/2023	1186	LOW County PWD	Invoice 20231201	-4,740.75
	Check	12/07/2023	1187	Postmaster	postage	-9.15
	Check	12/18/2023	1188	Jan Miller	Board member expense report	-151.20
	Check	12/18/2023	1189	William Ray Thompson	Board member expense report	-127.62
	Check	12/18/2023	1191	Edward Arnesen	Board member expense report	-153.82
	Check	12/18/2023	1192	Nancy Dunnell	Board member expense report	-157.75
	Transfer	12/18/2023			December Funds Transfer	20,000.00
	Bill Pmt -Check	12/20/2023	1193	Roseau County Hwy Dept	FY22-08	-47,652.80
	Transfer	12/20/2023			December Funds Transfer	50,000.00
	Bill Pmt -Check	12/29/2023	1194	Houston Engineering, Inc.	Invoice 68679 FY22-12	-13,014.90
	Bill Pmt -Check	12/29/2023	1195	Warroad Watershed District -v	Invoice 000202301 FY22-11	-494.60
	Bill Pmt -Check	01/04/2024	1196	City of Warroad -v	Invoice 00002321	-4,500.00
	Bill Pmt -Check	01/05/2024	1197	LOW Soil & Water Conservation District	Invoice 84233 4th Qtr 2023	-7,815.90
	Transfer	01/05/2024			January Funds Transfer	25,000.00
	Bill Pmt -Check	01/08/2024	1198	Roseau SWCD -v	Invoice	-3,938.08
Total Border Bank Checking Account						9,474.82
Border Bank Savings Account						
	Transfer	12/18/2023			December Funds Transfer	-20,000.00
	Transfer	12/20/2023			December Funds Transfer	-50,000.00
	Deposit	12/31/2023			Interest	40.67
	Transfer	01/05/2024			January Funds Transfer	-25,000.00
Total Border Bank Savings Account						-94,959.33
TOTAL						-85,484.51

Lake of the Woods Watershed Joint Powers Board

Balance Sheet

As of January 19, 2024

	<u>Jan 19, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Border Bank Checking Account	17,312.73
Border Bank Savings Account	<u>124,971.23</u>
Total Checking/Savings	<u>142,283.96</u>
Total Current Assets	<u>142,283.96</u>
TOTAL ASSETS	<u><u>142,283.96</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,789.00
Total Accounts Payable	<u>1,789.00</u>
Total Current Liabilities	<u>1,789.00</u>
Long Term Liabilities	
Deferred Revenue	
WBIF FY22	<u>139,668.85</u>
Total Deferred Revenue	<u>139,668.85</u>
Total Long Term Liabilities	<u>139,668.85</u>
Total Liabilities	<u>141,457.85</u>
Equity	
Operating Funds - Unassigned	<u>826.11</u>
Total Equity	<u>826.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>142,283.96</u></u>

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Agenda Item: Fiscal Agent request to remove direct payments to contractors and consultants for all items except for JPB operations.

Background:

Currently partners with agreements to the Joint Powers Board allow the fiscal agent to directly pay contractors and consultants directly from the Joint Powers Board funds. This practice causes extra work and burden on the fiscal agent and confusion from contractors and consultants.

The fiscal agent is requesting to remove all direct payments for all items except for the JPB operational expenditures. The preferred method is to reimburse the partners with the agreements directly. This would be clearer for contractors and consultants, and leaves the burden on the partnering entity to pay contractors and consultants to whom they have agreements or contracts with.

The fiscal agent feels that payments can be accomplished with fast turnarounds to meet needs of partners.

This agenda item was discussed at the December 13, 2023 JPB Meeting.

Action Requested:

Fiscal agent request direction from the Board.

Agenda Item: Amend Cooperative Agreement FY22-09 Roseau SWCD Administration/Coordination

Background:

The Roseau SWCD is requesting funds to cover hours spent on Administration / Coordination through February of 2024. The request is for an additional \$1,600.00 for Administration / Coordination funds. They are requesting additional funds to cover administration and coordination efforts until the FY24 watershed based implementation funding grant is executed.

Funding can come from the Administration activity budget for Joint Powers Board operational expenses. There is sufficient funding to cover this cost.

Action Requested:

Increase allocation to Roseau SWCD Administration / Coordination CA FY22-09 by \$1,600.00, and decrease the Joint Powers Board operational expenses budget by the same amount.

Agenda Item: Approve 2024 Watershed Based Implementation Funding Grant Agreement

Background:

A draft grant agreement for watershed based implementation funding through BWSR is attached. A final grant agreement will not be available until BWSR approves a work plan and budget.

In order to prevent further delays in receiving the FY24 funding, the fiscal agent is requesting authorization to approve the final grant agreement when available. The final grant agreement could be mailed out to board members for review prior to signing or could be made available at the following board meeting.

Action Requested:

Designate an authorized signer and approve the final grant agreement when it is available.

Example

m BOARD OF WATER AND SOIL RESOURCES

FY 2024 STATE OF MINNESOTA BOARD OF WATER and SOIL RESOURCES WATERSHED BASED IMPLEMENTATION FUNDING GRANT AGREEMENT

Vendor:	0000202407
PO#:	300016686

This Grant Agreement is between the State of Minnesota, acting through its Board of Water and Soil Resources (Board) and Lake of the Woods SWCD, PO Box 217 119 1st Ave NW, Baudette MN 56623 (Grantee).

Grant ID	Grant Title	Awarded Amt
E24-0084	FY24 Rainy-Rapid WBIF	\$520,667.00

Total Grant Awarded: ~~\$520,667.00~~

Recitals

1. The Laws of Minnesota 2023, Chapter 40, Article 2, Section 6(a) appropriated funds to the Board for the FY 2024 and 2025 Clean Water Fund Watershed Based Implementation Funding Program.
2. The Board adopted the Watershed Based Implementation Funding FY24-25 Policy and authorized the allocation of funds for the FY 2024 and 2025 Clean Water Fund Watershed Based Implementation Funding Program through Board Order #23-55.
3. The Grantee has submitted a BWSR-approved work plan for this Program which is incorporated into this Grant Agreement by reference.
4. The Grantee represents that it is duly qualified and agrees to perform all services described in this Grant Agreement to the satisfaction of the Board.
5. As a condition of the grant, Grantee agrees to minimize administration costs.

Authorized Representative

The State's Authorized Representative is Marcey Westrick, Central Region Manager, BWSR, 520 Lafayette Road North, Saint Paul, MN 55155, (651) 284-4153, or her successor, and has the responsibility to monitor the Grantee's performance and the authority to accept the services and performance provided under this Grant Agreement.

The Grantee's Authorized Representative is:

TITLE Chairman
ADDRESS ~~119 1st Ave NW, PO Box 217~~
CITY ~~Baudette~~
TELEPHONE NUMBER 2186341842

If the Grantee's Authorized Representative changes at any time during this Grant Agreement, the Grantee must immediately notify the Board.

Grant Agreement

1. Terms of the Grant Agreement.

- 1.1. **Effective date:** The date the Board obtains all required signatures under Minn. Stat. § 16B.98, Subd. 5. **The Board will notify the Grantee when this Grant Agreement has been executed. The Grantee must not begin work under this Grant Agreement until it is executed.**
- 1.2. **Expiration date:** **December 31, 2026** or until all obligations have been satisfactorily fulfilled, whichever comes first.
- 1.3. **Survival of Terms:** The following clauses survive the expiration date or cancellation of this Grant Agreement: 7. Liability; 8. State Audits; 9. Government Data Practices; 12. Governing Law, Jurisdiction, and Venue; 14. Data Disclosure; and 19. Intellectual Property Rights.

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Example**2. Grantee's Duties.**

The Grantee will comply with required grants management policies and procedures set forth through Minn. Stat. § 16B.97, Subd. 4(a)(1). The Grantee is responsible for the specific duties for the Program as follows:

- 2.1. **Implementation:** The Grantee will implement their work plan, which is incorporated into this Grant Agreement by reference.
- 2.2. **Reporting:** All data and information provided in a Grantee's report shall be considered public.
 - 2.2.1. The Grantee will submit an annual progress report to the Board by February 1 of each year on the status of Program implementation by the Grantee. Information provided must conform to the requirements and formats set by the Board.
 - 2.2.2. Final Progress Report: The Grantee will submit a final progress report to the Board by February 1, 2027, or within 30 days of completion of the project, whichever occurs sooner. Information provided must conform to the requirements and formats set by the Board. All individual grants over \$500,000 will also require a reporting expenditure by June 30 of each year.
- 2.3. **Match:** The Grantee will ensure any local match requirement will be provided as stated in Grantee's approved work plan.

3. Time.

The Grantee must comply with all the time requirements described in this Grant Agreement. In the performance of this Grant Agreement, time is of the essence.

4. Terms of Payment.

- 4.1. Funds will be distributed in three installments per grant: 1) The first payment of 50% will be distributed after the execution of the Grant Agreement. 2) The second payment of 40% will be distributed after the first payment of 50% has been expended and reporting requirements have been met. An eLINK Interim Financial Report that summarizes expenditures of the first 50% must be signed by the Grantee and approved by the Board. Selected grantees may be required at this point to submit documentation of the expenditures reported on the Interim Financial Report for verification. 3) The third payment of 10% will be distributed after the grant has been fully expended and reporting requirements are met. The final, 10% payment must be requested within 30 days of the expiration date of the Grant Agreement. An eLINK Final Financial Report that summarizes final expenditures for the grant must be signed by the Grantee and approved by the Board.
- 4.2. All costs must be incurred within the grant period. All incurred costs should be calculated or determined before the final report is completed or returning funds.
- 4.3. Unspent grant funds must be returned within 30 days of the expiration date of the Grant Agreement.
- 4.4. Once final reporting has been completed funds may not be re-requested as funds may not be available.
- 4.5. The obligation of the State under this Grant Agreement will not exceed the amount listed above.
- 4.6. This Grant Agreement includes an advance payment of 50 % of each grant's total amount per grant. Advance payments allow the grantee to have adequate operating capital for start-up costs, ensure their financial commitment to landowners and contractors, and to better schedule work into the future.

5. Conditions of Payment.

All services provided by the Grantee under this Grant Agreement must be performed to the Board's satisfaction, as set forth in this Grant Agreement. Compliance will be determined at the sole discretion of the Board's Authorized Representative and in accordance with all applicable federal, State, and local laws, policies, ordinances, rules, Watershed Based Implementation Funding FY24-25 Policy, and regulations. The Grantee will not receive payment, may be required to repay grant funds, or may have future payments withheld if work is found by the Board to be unsatisfactory or performed in violation of federal, State, or local law.

6. Assignment, Amendments, and Waiver.

- 6.1. **Assignment.** The Grantee may neither assign nor transfer any rights or obligations under this Grant Agreement without the prior consent of the Board and a fully executed Assignment Agreement, executed and approved by the same parties who executed and approved this Grant Agreement, or their successors in office.
- 6.2. **Amendments.** Any amendments to this Grant Agreement must be in writing and will not be effective until approved and executed by the same parties who approved and executed the original Grant Agreement, or their successors in office. Amendments must be executed prior to the expiration of the original Grant Agreement or any amendments thereto.
- 6.3. **Waiver.** If the Board fails to enforce any provision of this Grant Agreement, that failure does not waive the provision or its right to enforce it.

7. Liability.

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The Grantee must indemnify, save, and hold the State, its agents, and employees harmless from any claims or causes of action, including attorney's fees incurred by the State, arising from the performance of this Grant Agreement by the Grantee or the Grantee's agents or employees. This clause will not be construed to bar any legal remedies the Grantee may have for the State's failure to fulfill its obligations under this Grant Agreement.

8. State Audits.

Under Minn. Stat. § 16B.98, Subd. 8, the Grantee's books, records, documents, and accounting procedures and practices of the Grantee or other party relevant to this Grant Agreement or transaction are subject to examination by the Board and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this Grant Agreement, receipt and approval of all final reports, or the required period of time to satisfy all State and program retention requirements, whichever is later.

8.1. The books, records, documents, accounting procedures and practices of the Grantee and its designated local units of government and contractors relevant to this grant, may be examined at any time by the Board or Board's designee and are subject to verification. The Grantee or delegated local unit of government will maintain records relating to the receipt and expenditure of grant funds.

9. Government Data Practices.

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

10. Workers' Compensation.

The Grantee certifies that it is in compliance with Minn. Stat. § 176.181, Subd. 2, pertaining to workers' compensation insurance coverage. The Grantee's employees and agents will not be considered State employees. Any claims that may arise under the Minnesota Workers' Compensation Act on behalf of these employees and any claims made by any third party as a consequence of any act or omission on the part of these employees are in no way the State's obligation or responsibility.

11. Publicity and Endorsement.

11.1. **Publicity.** Any publicity regarding the subject matter of this Grant Agreement must identify the Board as the sponsoring agency. For purposes of this provision, publicity includes notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Grantee individually or jointly with others, or any subcontractors, with respect to the Program, publications, or services provided resulting from this Grant Agreement.

11.2. **Endorsement.** The Grantee must not claim that the State endorses its products or services.

12. Governing Law, Jurisdiction, and Venue.

Minnesota law, without regard to its choice-of-law provisions, governs this Grant Agreement. Venue for all legal proceedings out of this Grant Agreement, or its breach, must be in the appropriate State or federal court with competent jurisdiction in Ramsey County, Minnesota.

13. Termination.

13.1. The Board may cancel this Grant Agreement at any time, with or without cause, upon 30 days' written notice to the Grantee. Upon termination, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.

13.2. The Board may immediately terminate this Grant Agreement if the Board finds that there has been a failure to comply with the provisions of this Grant Agreement, that reasonable progress has not been made or that the purposes for which the funds were granted have not been or will not be fulfilled. The Board may take action to protect the interests of the State of Minnesota, including the refusal to disburse additional funds and requiring the return of all or part of the funds already disbursed.

14. Data Disclosure.

Under Minn. Stat. § 270C.65, Subd. 3, and other applicable law, the Grantee consents to disclosure of its social security number, federal employer tax identification number, and/or Minnesota tax identification number, already provided to the State, to federal and State tax agencies and State personnel involved in the payment of State obligations. These identification numbers may be used in the enforcement of federal and State tax laws which could result in action requiring the Grantee to file State tax returns and pay delinquent State tax liabilities, if any.

Example

15. Prevailing Wage.

It is the responsibility of the Grantee or contractor to pay prevailing wage for projects that include construction work of \$25,000 or more, prevailing wage rules apply per Minn. Stat. §§ 177.41 through 177.44. All laborers and mechanics employed by grant recipients and subcontractors funded in whole or in part with these State funds shall be paid wages at a rate not less than those prevailing on projects of a character similar in the locality. Bid requests must state the project is subject to prevailing wage.

16. Municipal Contracting Law.

Per Minn. Stat. § 471.345, grantees that are municipalities as defined in Subd. 1 of this statute must follow the Uniform Municipal Contracting Law. Supporting documentation of the bidding process utilized to contract services must be included in the Grantee's financial records, including support documentation justifying a single/sole source bid, if applicable.

17. Constitutional Compliance.

It is the responsibility of the Grantee to comply with requirements of the Minnesota Constitution regarding the use of Clean Water Funds to supplement traditional sources of funding.

18. Signage.

It is the responsibility of the Grantee to comply with requirements for project signage as provided in Minnesota Laws 2010, Chapter 361, Article 3, Section 5(b) for Clean Water Fund projects.

19. Intellectual Property Rights.

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

IN WITNESS WHEREOF, the parties have caused this Grant Agreement to be duly executed intending to be bound thereby.

Approved:

Lake of the Woods SWCD

Board of Water and Soil Resources

By: ~~Monica A. Bohmen~~
DocuSigned by:
Monica Bohmen
466A7294B5D04AB...
(signature)

By: ~~Justin Hansen~~
DocuSigned by:
Justin Hansen
B8F02A4BB01B4DA...
(signature)

Title: Chairman

Title: Assistant Director for Regional Operations

Date: ~~10/10/2023~~

Date: 10/30/2023

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Agreement #	FY24-01
Project Name	L/W SWCD Admin/Coordination
Amendments	
Start Date	

Funding Request Form
Lake of the Woods Watershed Implementation Funds

Project Name	Lake of the Woods SWCD Admin/Coordination	
Project Sponsor	Lake of the Woods SWCD	
Contact Name and email	Becky Buegler, becky_b@lakeofthewoodsswcd.org	
Additional Partners	None	
Is this a continuation of an existing program or effort already funded with WBIF funds?	___ X ___ Yes ___ No	
If yes, explain.	LOW SWCD has had and continues to have a coordinator and fiscal management role for the LOW Watershed Based Implementation Funding.	
Project location description (or attach map)	Watershed-wide	
Planning Regions, list all that apply: Bostic, Zippel, Muskeg, Warroad, NW Angle, Watershed-wide	Watershed-wide	
Project description with deliverables. Deliverables can include miles, # of landowners impacted, # of practices targeted, estimated quantities. Write 3-5 sentences that will be used for grant work planning.		
<p>Serve as JPB co-coordinator with Roseau SWCD, with responsibilities to include preparing board packets for quarterly JPB meetings, coordinating meetings and necessary follow-up. Coordinate annual meetings of the Advisory Committee. Coordinate and prepare agendas for bi-monthly meetings of the Implementation Committee. Complete annual measurable goal reporting and provide and update to partners. Complete financial tracking including tracking all expenditures in Quickbooks, preparing quarterly financial reports, and processing partner payment requests. Complete BWSR reporting requirements for WBIF funds including grant compliance checks, grant work plan budgeting and revisions, annual eLink reporting and measurable goal tracking. Prepare grant funding requests and submit in eLink. Staff time will be billed at the BWSR billable rates.</p>		
Estimated implementation dates, timeframes or goals:		
See description of deliverables above. The timeframe will be for the life of the grant.		
Is this project identified in Section 4.0 Targeted Implementation Schedule? If yes, list page numbers. If no, explain.		
N/A		
List measurable Goal(s) and estimated progress towards the goals. To assist with filling this out, reference the measurable goal tracking spreadsheet.		

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N/A
Pollution reductions: List any applicable pollutant reductions and estimated values. Reference the BWSR pollutant reduction estimator page.
N/A
Pollution reduction calculation method or literature source used to generate reduction.
N/A

Budget:

Activity (eLink activity)	AMOUNT	FISCAL YEAR
Admin/Coordination	\$32,000.00	FY24
Total Grant Funds Requested	\$32,000.00	
Non-state Match (minimum \$ or %)	\$0	

Match:

<input type="checkbox"/>	Cash match supported by invoices
<input type="checkbox"/>	In-Kind match supported with documentation. Must be eligible, non-state.
<input checked="" type="checkbox"/>	None or Other: No Match Required

The requirements of this Cooperative Agreement includes all requirements described in “Attachment - Cooperative Agreement”

This agreement is effective upon signature by all parties:

LOW JPB		Date	
Project Sponsor		Date	
Fiscal agent		Date	

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Agreement #	FY24-02
Project Name	Roseau SWCD Coordination
Amendments	
Start Date	

**Funding Request Form
Lake of the Woods Watershed Implementation Funds**

Project Name	Roseau SWCD Coordination	
Project Sponsor	Roseau SWCD	
Contact Name and email	Janine Lovold, janine.lovold@roseau.mnswcd.org	
Additional Partners	None	
Is this a continuation of an existing program or effort already funded with WBIF funds?	___X___ Yes ___ No	
If yes, explain.	Roseau SWCD has had and continues to have a coordinator role for the LOW Watershed Based Implementation Funding.	
Project location description (or attach map)	Watershed-wide	
Planning Regions, list all that apply: Bostic, Zippel, Muskeg, Warroad, NW Angle, Watershed-wide	Watershed-wide	
Project description with deliverables. Deliverables can include miles, # of landowners impacted, # of practices targeted, estimated quantities. Write 3-5 sentences that will be used for grant work planning.		
Staff hours spent on general admin/coordination - assisting with Joint Powers Board meetings, preparing minutes, completing required website maintenance and providing coordination with project partners in Roseau County. Staff time will be billed at the BWSR billable rates.		
Estimated implementation dates, timeframes or goals:		
See description of deliverables above. The timeframe will be for the life of the grant.		
Is this project identified in Section 4.0 Targeted Implementation Schedule? If yes, list page numbers. If no, explain.		
N/A		
List measurable Goal(s) and estimated progress towards the goals. To assist with filling this out, reference the measurable goal tracking spreadsheet.		
N/A		

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Pollution reductions: List any applicable pollutant reductions and estimated values. Reference the BWSR pollutant reduction estimator page.

N/A

Pollution reduction calculation method or literature source used to generate reduction.

N/A

Budget:

Activity (eLink activity)	AMOUNT	FISCAL YEAR
Admin/Coordination	\$16,000.00	FY24
Total Grant Funds Requested	\$16,000.00	
Non-state Match (minimum \$ or %)	\$0	

Match:

<input type="checkbox"/>	Cash match supported by invoices
<input type="checkbox"/>	In-Kind match supported with documentation. Must be eligible, non-state.
<input checked="" type="checkbox"/>	None or Other: No Match Required

The requirements of this Cooperative Agreement includes all requirements described in "Attachment - Cooperative Agreement"

This agreement is effective upon signature by all parties:

LOW JPB		Date	
Project Sponsor		Date	
Fiscal agent		Date	

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Agenda Item: 2023 Independent Audit update

Background:

The expenditures for 2023 were \$234,968. As of 1/16/24 there was not an updated audit threshold for 2023, but based on the set in 2022 the JPB would not meet the requirements for an independent audit.

2022 Threshold for Special Districts - A special district must have an annual audit for 2022 if its annual revenue was more than \$272,000. A special district with annual revenue of \$272,000 or less must have an Agreed-Upon Procedures engagement once every five years.

<https://www.osa.state.mn.us/audit-resources/audit-guidance/audit-accounting-documents-sub-pages/current-audit-revenue-thresholds/>

If there is an unexpected change, the Fiscal Agent would notify the board and proceed based on last year's audit.

Action Requested:

No action at this time. Informational only.