

# BROWN'S CREEK WATERSHED DISTRICT

## GOVERNANCE MANUAL

February 11, 2026

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## **Brown's Creek Watershed District**

### Governance Manual – Introduction

February 11, 2026

Brown's Creek Watershed District is a special purposes unit of government established under Minnesota Statutes chapters 103B and 103D. Brown's Creek Watershed District is governed by a five-member board of managers appointed to staggered terms by the Washington County Board of Commissioners. Brown's Creek Watershed District contracts with the Washington Conservation District for the services of an administrator who oversees and directs day-to-day activities implementing the BCWD's Watershed Management Plan.

BCWD's adopted bylaws and policies all are incorporated into the **Brown's Creek Watershed District Governance Manual**.

The manual includes this overview and the general governance policies below, along with specific policy and protocol documents that were drafted or revised to fulfill specific statutory or internal management purposes.

The manual establishes clear written policies, procedures and instructions for the management of BCWD activities and accounts, complete recordkeeping and records management, and responses to requests for data. The manual also should help to ensure that similar transactions are treated consistently, that accounting principles used are appropriate and proper, and that records and reports are produced in forms desired by the managers and state review entities, including the Legislature, the Office of the State Auditor and the Board of Water and Soil Resources.

The manual consists of this document, along with the following policies and protocols adopted by BCWD:

- **Bylaws** (most recently amended February 11, 2026), including a conflict of interest policy and fulfilling the requirement of Minnesota Statutes section 103D.315, subdivision 11.
- **Public Purposes Expenditures Policy, Capital Assets Policy & Financial Controls Manual** (most recently amended February 11, 2026) includes protocols and requirements to ensure that the BCWD complies with the requirement in the state constitution (Article X, section 1) that expenditures by government bodies serve public purposes. The manual provides terms for investment and collateralization of BCWD funds and the management and administration of BCWD bank accounts and ledgers.

- **Fund Balance Policy** (amended February 11, 2026) guides BCWD’s use and management of funds it receives to implement its comprehensive plan and statutory purposes.
- **Policies and Procedures for Public Access to Documents** (amendments adopted February 11, 2026) fulfills requirements of the state Data Practices Act (Minnesota Statutes chapter 13) applicable to the BCWD. The following auxiliary documents fulfill specific requirements of the Data Practices Act:
  - Security of Not-Public Data and procedures to ensure accuracy and security of data on individuals and to notify data subjects of their rights under the DPA.
  - Tennessee notices and consent forms, created when needed and tailored for specific circumstances where private or confidential data is collected from individuals, such as new employees, or distributed (Minn. Stat. § 13.04, subd. 2). (The manual includes BCWD’s basic templates.)
- **Computer-Use Policy** (amended February 11, 2026) defines protocols and acceptable use of technology, including personal computers, provided to the managers for BCWD business purposes.
- **Electronic Records Management & Retention and Electronic Signatures Policy** (amended February 11, 2026) allows BCWD to efficiently manage and, when appropriate, archive its files, and fulfills the records-management requirement of section 138.17, subdivision 7. It also meets the Data Practices Act requirement that BCWD maintain a list of private and confidential data on individuals maintained by BCWD (section 13.05, subdivision 1). (BCWD’s Records Retention Schedule was approved by the state Records Disposition Panel on July 30, 2015.) The schedule also includes indication of whether BCWD stores information electronically or in hard copy form, in compliance with the Uniform Electronic Transactions Act, Minnesota Statutes section 325L.17. In January 2022 the policy was supplemented to allow BCWD to conduct business using electronically signed documents; the electronic signature policy was further amended in February 2026 to facilitate more efficient processing of permits and other regulatory matters.

The manual will be annually reviewed – typically at the board of managers’ annual business meeting – and updated as necessary. The manual will be submitted within 60 days of adoption to the Office of the State Auditor in compliance with Minnesota Statutes section 6.756, as will any revisions and additional policies when adopted.

BCWD staff and contractors are expected to conduct BCWD business in accordance with the manual and to alert the board of managers to improvements and additions needed.

# BYLAWS OF THE BROWN'S CREEK WATERSHED DISTRICT

Adopted as amended February 11, 2026

These bylaws establish rules governing the conduct of business by the Brown's Creek Watershed District Board of Managers.

## ARTICLE I: OFFICE

The principal place of business of Brown's Creek Watershed District (BCWD) is Stillwater Township Town Hall at 13636 - 90th Street North, Stillwater, Minnesota, 55082, where all BCWD regular meetings will be held. BCWD's official records will be maintained at its administrative office at 455 Hayward Avenue North, Oakdale, Minnesota, 55128. The board may change the location of its principal place of business through the process described in Minnesota Statutes section 103D.321.

## ARTICLE II: BOARD OF MANAGERS

The board will consist of five members who are appointed by the Washington County Board of Commissioners. The term of office for a manager will be three years.

1. *Term, vacancy.* A manager's term continues until a successor is appointed and sworn in, unless the sitting manager communicates to the Washington County Board of Commissioners in writing her or his resignation from the board and provides such writing to the administrator and board of managers. In the event a manager otherwise declares an inability to complete her or his term on the board, the board will advise Washington County of the vacancy created as soon as practicable to allow the vacancy to be filled as soon as possible.
  - a. *Attendance.* Managers are expected to attend meetings of the board. A manager's failure to attend three consecutive meetings or five meetings in a calendar year will result in review of the circumstances by the board of managers and may be reported, at the board's discretion, to the Washington County Board of Commissioners.
2. *Compensation.* The board will compensate its members for attending meetings and performance of other duties necessary to proper management of BCWD. Compensation will be provided only for duly-noticed meetings of the managers, and otherwise:
  - a. Only when attendance at and participation in a particular activity or event is directed by or authorized in advance by the board;
  - b. For one day of advance preparation for a regular meeting of the managers; and
  - c. Only when no compensation is provided by another entity, and otherwise in accordance with Minnesota Statutes section 103D.315.

3. *Conflict of interest.* Brown's Creek Watershed District seeks to assure public confidence in the integrity of its proceedings because such confidence is essential for effective governance. The residents affected by decisions made by the board of managers deserve and expect conduct in accordance with high ethical standards in the board, and the board of managers seeks to make its high standards known to residents of the watershed. Ensuring that conflicts of interest do not affect board of managers proceedings is an essential element of maintaining high ethical standards. Therefore, the board of managers adopts the following conflict of interest policy consistent with the Ethics in Government Act, Minnesota Statutes section 10A.07:

- a. *Disclosure of conflicts:* Where the official duties of a manager, including chairing any meeting, participating in any vote, or offering any motion or discussion on any matter, may substantially affect the manager's financial interests or those of an associated business, other than where the effect on the manager is no more than on any other member of the manager's profession, occupation or business classification, the manager must take the following actions:
  - i. Prepare a written statement describing the matter requiring action and the nature of the conflict of interest; and
  - ii. Deliver a copy of the statement to the president of the board of managers - or the vice president if the conflict is the president's - for filing with the board of managers prior to taking the action.

If a conflict arises, and a manager has insufficient time to provide a written statement, the manager must orally inform the other managers in attendance at the meeting in question.

- b. *Abstention:* A manager must abstain from chairing any meeting, participating in any vote, offering any motion or participating in any discussion on a matter that substantially affects the manager's financial interests or those of an associated business, unless the effect on the manager is no more than on any other member of the manager's profession, occupation or business classification.
4. *Bonding.* Before a manager assumes his or her duties, BCWD will obtain and file a bond for the manager, at BCWD expense, in accordance with Minnesota Statutes section 103D.315, subdivision 2.
5. *Insurance.* The board, at BCWD expense, will provide insurance for the managers for liability protection on such terms and in such amounts as the board determines.

6. *Managers' authority.*

- a. The president is authorized to speak on behalf of BCWD. No other manager may speak on behalf of BCWD unless authorized to do so by the board of managers.
- b. No individual manager may provide direction, instructions or authorization to the administrator or a BCWD consultant unless specifically authorized to do so by the board of managers.
- c. A manager's request for information that would require more than 15 minutes of the administrator's time must be approved by the board of managers.
- d. A manager's request for information from consultants to BCWD, other than auditors or legal counsels, must be directed through the administrator. Requests for information to auditors and legal counsel are governed by the board of managers.
- e. A manager may not request or authorize on behalf of BCWD performance of services by the administrator, a consultant, the auditor or legal counsel unless authorized by action of the board of managers, which authorization will extend only to the extent and scope specifically authorized by the board.
- f. Individual managers cannot bind BCWD to agreements or expenditures.

**ARTICLE III: OFFICERS**

The board will, at BCWD's annual meeting, elect from among its members the following officers: president, vice president, treasurer and secretary. An officer will serve until replaced by the election of a successor. The board may, at its discretion, appoint a second vice president.

In the event an officer cannot complete his or her term of office, the board will immediately elect from among its members an individual who will complete the unexpired portion of the term.

The president will:

- (a) serve as chairperson for all meetings;
- (b) sign and deliver in the name of BCWD any contracts, deeds, correspondence or other instruments pertaining to the business of BCWD, as authorized by the board;
- (c) be a signatory to BCWD's accounts.

The vice president will:

- (a) discharge the president's duties in the event of the absence or disability of the president;
- (b) be a signatory to BCWD's accounts.

The second vice president, if named, will:

- (a) discharge the president's duties in the event of the absence or disability of the president and vice president;
- (b) be a signatory to BCWD's accounts.

The treasurer will:

- (a) be a signatory to BCWD's accounts and financial records.

The secretary will:

- (a) certify levies, records and proceedings of BCWD;
- (b) be a signatory to BCWD's accounts.

The following officers' duties will be performed by the administrator under the direction of the board of managers:

- (a) develop and maintain BCWD's financial accounts and records;
- (b) arrange for the annual audit of BCWD's financial records;
- (c) provide the board with such records as are necessary to describe the financial condition of BCWD;
- (d) deposit all monies, drafts and checks in the name of and to the credit of BCWD at such banks and depositories as the board may approve;
- (e) maintain records of BCWD;
- (f) ensure that minutes of all board meetings are recorded and made available in a timely manner to the board, and maintain a file of all approved minutes and other records as may be necessary to document the proceedings at all meetings;
- (g) provide for proper public notice of all meetings.

BCWD will maintain a seal in the possession of the administrator.

#### **ARTICLE IV: MEETINGS**

The conduct of all BCWD board meetings will be governed by the most recent edition of *Robert's Rules of Order Newly Revised*. *Robert's Rules* may be temporarily suspended by consent of a majority of the managers. For all meetings of the board, a majority of the members appointed will constitute a quorum to do business, but a minority may adjourn a meeting. All meetings of the board will be open to the public, except that a meeting or portion of a meeting may be closed in accordance with the Open Meeting Law, Minnesota Statutes chapter 13D. If a manager or managers attend a meeting via interactive technology, all votes will be taken by roll call.

1. *Annual Meeting*. The regular meeting of the board in January each year will be the annual business meeting. In addition to any other business which may come before this meeting, the board will designate the depository or depositories for BCWD funds and financial assurance instruments submitted to BCWD, adopt a schedule of regular meetings for the year, and select officers. The schedule of regular meetings and workshops will be filed in BCWD's records.

2. *Regular Meetings.* The board will hold periodic meetings for the purpose of conducting BCWD's general business, and may hold workshops during the course of the year to focus on specific business. A regular meeting or workshop held at a time or place different than what is indicated in the adopted schedule will be a special meeting and duly noticed as such.
3. *Special Meetings.* A special meeting may be held at any time. Special meetings may be called by any manager or the administrator. A call for a special meeting must be made in writing or electronic mail (email) to the secretary of the board and BCWD administrator at least five calendar days prior to the date of the meeting. This request must include a statement of the purpose(s) for which the meeting will be called. Immediately upon receipt of a properly drafted request, the administrator will cause all members of the board to be notified, and public notice of the meeting to be made.
4. *Emergency Meetings.* An emergency meeting may be called by any manager or the administrator on 24 hours' notice because of circumstances that, in the judgment of the manager calling the meeting or administrator, require immediate consideration. Whenever practical, a request for such a meeting should be made in writing to the secretary and administrator, who will notify all board members by the most expeditious and effective means available.

*Conduct of meetings.* At the time appointed for a meeting, the members will be called to order by the president as chair, or in his or her absence, the interim chair. Upon appearance of a quorum, the board will proceed to do business in accordance with the agenda, as may be amended, approved by the board.

1. The chair will preserve order and decide questions of order, subject to an appeal by any member. The chair may make motions, second motions, or speak on any questions.
2. Every member before speaking will address the chair and will not proceed until recognized by the chair. A member called to order will immediately suspend his remarks until the point of order is decided by the chair.
3. Any person may address the board on a matter properly before the board. The chair may limit the time allowed for a manager or other person addressing the board to speak.
4. Any person may request that a matter be heard by the board, and the board will consider such request and determine whether and, if approved, when to take up the matter or to defer the matter pending receipt of additional information thereon and to direct the administrator to obtain such information.

*Minutes.* The minutes of any meeting will be made available to all board members prior to the next meeting.

*Voting.* When the chair puts a question to the board, every manager present will vote or abstain. All votes by managers will be made in person or by a manager attending by interactive technology, and no manager may appoint a proxy for any question coming before any meeting for a vote. Any member may request that the yeas and nays be recorded on any motion voted on by the board or a committee, and such request will be granted by the chair of the board or committee. The manner of voting on any business coming before the board will be by voice vote. Any affirmative or negative vote will be entered in the minutes. The affirmative or negative vote of each manager will be recorded on any motion at the request of one manager and the results entered in the minutes.

## **ARTICLE V: COMMITTEES**

The board may appoint committees and subcommittees for the purpose of assisting the board in the performance of its duties. Except for a manager appointed to a committee, no other member of a committee may make motions for consideration or vote on matters put before the board.

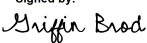
1. *Community Advisory Committee.* There is established, in accordance with Minnesota Statutes section 103D.331, a community advisory committee to the board of managers. The committee will be known as the Community Advisory Committee (CAC). The CAC will advise the BCWD board and administrator on water-related community concerns and issues, and assist with the development and implementation of the education and outreach activities of BCWD. The CAC will meet according to a schedule set annually by the members of the CAC, and at such other times as may be determined by a majority of the members. All meetings of the CAC are open to the public.
2. *Technical Advisory Committee.* There is established, in accordance with Minnesota Statutes section 103D.337, a Technical Advisory Committee (TAC) to the board of managers. The TAC consists of representatives of affected statutory and home rule charter cities, the county, and soil and water conservation district, as well as other governmental entities with jurisdiction in the Brown's Creek watershed. The TAC is convened as necessary and appropriate to advise the board of managers on regulatory and other technical matters.

## **ARTICLE VI: MISCELLANEOUS**

1. BCWD's fiscal year will run from January 1 through December 31 of each year.
2. The board, by resolution, may authorize the administrator to purchase goods and services, or otherwise bind BCWD by contract. Except as provided in such resolution, board approval is required to contractually bind the organization.

Adopted as amended by the Brown's Creek Watershed District Board of Managers,  
February 11, 2026.

Date: 2/18/2026

Signed by:  
  
3B66D3B52B3642B  
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Griffin Brod, Secretary *pro tem*

**Brown's Creek Watershed District**  
**Public Purposes Expenditures Policy, Capital Assets Policy and Internal Controls Manual**

**Adopted as amended February 11, 2026.**

**Public Purposes Expenditures Policy**

Minnesota law mandates that governmental entities make expenditures only for public purposes and only as authorized to accomplish the purposes for which the entity was created. (See Minnesota Constitution art. X, sec. 1.) Brown's Creek Watershed District (BCWD) establishes the following policy and protocols to ensure that BCWD expenditures serve clear, documented watershed district purposes. The BCWD administrator will be responsible for the implementation of this policy and associated protocols.

1. **Travel.** BCWD will pay reasonable and necessary expenses for travel, lodging, meals and appropriate incidental expenses directly related to the performance of official BCWD duties. Expenditures must be approved in advance by the board of managers.
  - a. Staff or a manager will be reimbursed for mileage expenses incurred when using the staff's or manager's personal vehicle to conduct BCWD business. Expenses will be reimbursed only when accompanied by documentation (e.g., receipts), or, for mileage, documentation of the date, number of miles traveled, purpose and destination(s). Staff's mileage for travel to and from the BCWD offices and managers' travel to BCWD regular, special and emergency meetings will not be reimbursed.
  - b. *Out-of-state travel.* Expenses eligible for reimbursement include:
    - i. Round-trip tourist-class (or lesser-cost) airfare;
    - ii. Registration for conferences, seminars and other events pertaining to BCWD business;
    - iii. Mileage and parking – use of personal vehicle (only) will be reimbursed at the tax-deductible mileage rate set by the federal Internal Revenue Service;
    - iv. Meals;
    - v. Gratuities (15 percent of expenses incurred);
    - vi. Lodging;
    - vii. Other actual expenses.
  - c. *Overnight in-state travel.* To be eligible for reimbursement of expenses, overnight in-Minnesota travel must be approved in advance by the board, which will consider requests case by case. Expenses eligible for reimbursement include:
    - i. Registration for workshops, conferences, seminars and other events pertaining to BCWD business;
    - ii. Mileage and parking – use of personal vehicle (only) will be reimbursed at the tax-deductible mileage rate set by the federal Internal Revenue Service;
    - iii. Meals;
    - iv. Gratuities (15 percent of expenses incurred);
    - v. Lodging;
    - vi. Other actual expenses.
2. **Staff and manager training.** BCWD will pay reasonable registration, tuition, travel and

incidental expenses (including lodging and meals) for education, development and training when expenditures are directly related to the performance of duties. Expenditures must be approved in advance.

3. **Safety and health programs.** BCWD will pay for safety and health programs that promote healthier and more productive operations and reduce costs to watershed taxpayers, including costs associated with workers' compensation and disability benefits claims, insurance premiums and lost time resulting from absences.
4. **Manager, staff and volunteer recognition and appreciation.** BCWD may pay for programs that recognize managers, staff and volunteers for significant contributions to BCWD's performance and demonstrated commitment to BCWD's effective and efficient fulfillment of its purposes in accordance with an annual plan and budget for such events approved by the board. BCWD may pay for occasional manager, administrator or volunteer appreciation events or activities conducted in accordance with an annual plan and budget for such events approved by the board. No expenditure for manager, staff or volunteer recognition will be made unless and until the structure, purposes and criteria for recognition are approved by the board. The BCWD Board of Managers will annually establish a budget for recognition of managers, staff and volunteers.
  - a. BCWD will not pay staff direct non-salary payments (i.e., bonuses) except as conditioned on achievement of performance goals specified in a written agreement.
  - b. BCWD may recognize volunteers at its discretion for outstanding contributions to the watershed, to encourage volunteer involvement to increase resident activism and cost-effectively enhance water resource management.
5. **Food and beverages.** BCWD may pay for food and beverages when necessary to ensure meaningful, efficient and effective participation of staff,<sup>1</sup> managers or the public in activities, events and functions directly related to BCWD purposes. Circumstances under which BCWD expenditures for food and beverages will be allowed include:
  - a. Food and/or beverages provided as part of a structured agenda of a conference, workshop, work session, outreach meeting or seminar, when the topic or subject of which relates to the official business of BCWD and the majority of the participants are not BCWD staff and managers;
  - b. Food and/or beverages may be provided as part of a workshop or formal meeting primarily for BCWD staff and/or managers where food and/or beverages are necessary to facilitate the conduct of the meeting, to ensure continuity and support the participation of staff, managers and other participants. Examples of potential qualifying events include:
    - i. An extended planning or operational analysis meeting;
    - ii. An extended meeting to develop long-term strategic plans;
    - iii. A structured training session for staff generally; or
    - iv. Official meetings of the BCWD board, a committee, task force or advisory group.
  - c. Food and/or beverages may be provided for occasional recognition and appreciation events and activities, when approved by the board in accordance with a BCWD recognition and appreciation plan and budget.

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<sup>1</sup> "Staff," as used herein, refers to the BCWD administrator and communications and project assistant, other Washington Conservation District employees and BCWD consultants.

- d. BCWD may pay for food and/or beverage expenses incurred in connection with a meeting or event attended by staff and/or managers, the primary purpose of which is to discuss, negotiate or evaluate a plan, program, project or other endeavor directly related to BCWD purposes.
  - e. BCWD meetings, workshops and training sessions will be scheduled to avoid the need to provide food whenever possible.
6. **Outreach and stakeholder involvement.** BCWD may pay for community and stakeholder outreach and involvement programs to ensure that efficient and effective BCWD programs, projects and meetings are conducted to gather public and intergovernmental input and participation in BCWD planning, research, rulemaking and program or project design.
  7. **Membership, donations.** BCWD may pay for membership in Minnesota Watersheds in accordance with Minnesota Statutes section 103D.335, subdivision 20. BCWD funds may be expended for membership in other professional organizations if the organization is an association of a civic, educational or governmental nature and its activities directly support BCWD purposes or the improvement of BCWD operations. BCWD funds may not be donated to any professional, technical or charitable organization, person or private institution. BCWD may contract for services rendered by such entities.
  8. **Use of BCWD property.**
    - a. BCWD property, including but not limited to computers, phones and other office equipment, will be used exclusively for BCWD business, except for incidental personal use in accordance with the BCWD Computer-Use Policy.
    - b. BCWD property must be used for only its intended purposes.
    - c. The administrator may not dispose of any BCWD property with a value of more than \$1,000 without prior authorization of the board of managers.
  9. **Financial administration – authorized actions.**
    - a. The BCWD administrator and treasurer are authorized to transfer funds between and to deposit into BCWD accounts, but not to withdraw from accounts.
    - b. The administrator and counsel each is authorized to act as BCWD’s agent for the purpose of demanding a draft on a permit financial assurance.
  10. **Authorization of consultant services.** BCWD will not compensate a consultant for services rendered that are outside an authorized scope of work. The board of managers may delegate authority to the administrator to authorize a specific scope of consultant services.
  11. **Miscellaneous**
    - a. The BCWD administrator will secure authorization from the president for expenses she or he will incur of the board of managers, except that the administrator may approve or pay expenses for BCWD-conducted programs, events and activities.
    - b. BCWD will not pay for alcoholic beverages or cannabis products under any circumstances.

## Capital Assets Policy

This accounting policy establishes the minimum cost (capitalization amount) that will be used to determine the capital assets that are to be recorded in Brown's Creek Watershed District's annual financial statements.

### 1. Definition

A "Capital Asset," used herein, is a unit of property that: (1) has a useful economic life that extends beyond 12 months, and (2) was acquired or produced for a cost of \$2,500 or more. A Capital Asset must be capitalized and depreciated for financial-statement and bookkeeping purposes.

### 2. Capitalization thresholds

Brown's Creek Watershed District establishes \$2,500 as the threshold amount for minimum capitalization. Any items costing below this amount should be expensed in Brown's Creek Watershed District's financial statements or books.

### 3. Capitalization method and procedure

A Capital Asset must be recorded at historical cost as of the date acquired. A donated asset is a Capital Asset and is recorded at the estimated value at the time of acquisition.

A Capital Asset must be depreciated on a straight-line basis using the following guidelines:

<u>Type</u>	<u>Estimated Life</u>
Equipment	3-10 years
Land improvements	20-30 years
Buildings	25-50 years

A tangible asset that costs less than the aforementioned threshold amount is recorded as an expense for purposes of BCWD's annual financial statements. Assets with an economic useful life of 12 months or less are required to be expensed for financial-statement purposes, regardless of the acquisition or production cost.

### 4. Recordkeeping

An invoice substantiating the acquisition cost of each unit of property must be retained for a minimum of four years or consistent with the BCWD's Record Retention Schedule, whichever is longer.

## **Internal Controls Manual**

The following protocols and duties have been identified and approved by the Brown's Creek Watershed District Board of Managers to implement the BCWD Public Purposes Expenditures Policy. The Internal Controls Manual represents board direction as to the management of BCWD funds and property. BCWD has established this written internal control manual in an effort to create clear written procedures, instructions and assignments of duties to prevent or reduce misunderstandings, errors, inefficient or wasted effort, duplicated or omitted procedures, and other situations that can result in inaccurate or untimely accounting records. A well-devised accounting manual can also help to ensure that all similar transactions are treated consistently, that accounting principles used are proper, and that records are produced in the form desired by management.

Internal controls are designed to protect a local government unit from loss or misuse of its assets. Internal controls also ensure that all transactions are properly authorized and the information contained in financial reports is reliable.

### **Financial Protocols**

- Access to Funds:
  - In accordance with the BCWD bylaws, the board may authorize the administrator to purchase goods and services or otherwise bind BCWD by contract up to an amount or amounts specified by the board. Board approval, as may be delegated to the administrator, is required to contractually bind BCWD.
  - In accordance with the BCWD bylaws, payment of every invoice, bill or any other form of indebtedness incurred must have approval of the board. Checks issued by BCWD for payments for any purpose will bear two authorized signatures for all amounts of \$50 or more, but may bear one authorized signature for any amount less than \$50. These requirements may be superseded only by a resolution or temporary suspension of the bylaws as provided for in the bylaws.
  - BCWD keeps a current signature card with its official bank, providing in accordance with the BCWD bylaws that only a manager may sign a BCWD check.
  - All BCWD checks are held at the accountant's office.
  - The BCWD administrator must maintain permit fee deposits in a separate fund, must manage said deposits and maintain permit-specific records pursuant to accepted fund management practices, and is authorized to make deposits into and withdrawals from the fund for the proper administration of BCWD's permitting program.
  - BCWD does not allow blank checks to be signed (pre-signed checks).
  - BCWD does not have signature stamps. All checks must be wet signed or electronically signed in accordance with the BCWD adopted Electronic Signature Policy.
  - BCWD does not have a credit card.
  - BCWD does not maintain a petty cash fund.
  - Cash will not be accepted for any payment to BCWD.

- All checks or other bank drafts tendered as payment to BCWD must be payable to “Brown’s Creek Watershed District.” Checks or other bank drafts issued to staff, consultants or “cash” will not be accepted.
- BCWD will not cash personal or third-party checks or bank drafts.
- A check or other bank draft payable to BCWD must be deposited to a BCWD account in whole, without alteration or return of cash upon deposit.
- Cash withdrawals from BCWD accounts are prohibited.

## Separation of Duties

Administrator duties. The administrator:

- Receives original invoices.
- Codes invoices to project/fund in current items payable.
- Creates monthly current items payable list for the regular meeting of the board of managers that includes name of vendor, invoice number, invoice description, budget project/fund code, invoice amount, and invoice total for the vendor.
- Receives deposits, stamps checks immediately upon receipt with “deposit only” and codes to project/fund in current items deposited. Copies original checks prior to deposit. Completes deposit slip with check number, vendor, and project/permit number.
- Makes bank deposits into the appropriate account at the BCWD’s official bank on the same day funds are received or next available banking day.
- Creates quarterly manager per diem spreadsheet indicating all meetings held each quarter and which managers were in attendance, based on the official approved minutes. Per diem amounts are based on approved resolution.
- Copies original invoices and deposits for both accountant and BCWD treasurer.
- Original invoices and copies of deposits with original deposit slips are kept in bookkeeping files in BCWD office.
- Reviews accountant’s monthly financial statements. Provides adjustments to accounting codes to accountant as necessary based on documentation.
- Documents all permit fees and deposits in permit journal, including date worked or received, vendor, description, check number for deposits, invoice number for invoices, hours for invoices, and total amount.
- Updates the authorized funds spreadsheet monthly.
- Makes copies of all approved checks after they have been signed by one manager (checks less than \$50) or two managers (checks \$50 or more).
- Transfers funds the morning after the regular meeting such that:
  - BCWD checking has a balance of any outstanding checks (listed on report from accountant and checked by treasurer) plus the approved current items payable amount plus \$2,500 from the BCWD savings account to the BCWD checking account; and
  - the BCWD permit escrow account is equal to the amount listed on the permit journal as of the regular meeting.
- Disburses approved checks.
- Voided checks are retained with the BCWD financial records files in the BCWD office.

- Prepares documents for annual audit, including but not limited to:
  - Copies of approved budgets and all budget amendments
  - Detailed general ledger at year end
  - Trial balance at year end
  - Bank reconciliation and bank statements.
  - Copy of disbursements & receipts
  - Copy of tax settlements from Washington County, including the settlement received in January
  - Copy of certified levy
  - Listing of accounts payable & copies of signed checks
  - Permit journal at year end
  - Grants and other agreements:
    - List of capital assets and all deletions and additions
    - Copy of invoices
    - Approved minutes
- Meets with auditor for annual audit review.
- Presents draft audit to board at a regular meeting.
- Presents annual budget and levy to Washington County Commission.
- Receives monthly collateral statement from the official bank.
- Reviews at least once each quarter all financial journal entries made by the accountant.
- Checks for accounting and banking irregularities, discrepancies, inconsistencies, anomalies or other indications of possible mismanagement or unintended or unauthorized financial risk or exposure, and resolves such matters with the treasurer and/or board as necessary, including but not limited to:
  - Any unusual discrepancy between actual performance and anticipated results (for example, a major budget overrun in “supplies” or an unexplained decline in user fees);
  - Receipts not matching deposits;
  - Disbursements to unknown and/or unapproved vendors;
  - One signature on checks or pre-signed blank checks;
  - Gaps in receipt or check numbers;
  - Late financial reports; or
  - Disregard for internal control policies and procedures.

Accountant Duties. The contracted accountant:

- Enters coded payables and deposits into accounting software, checking for accuracy to original invoices & deposit receipts.
- Prints checks for current items payable.
- Reconciles bank accounts.
- Creates monthly financial statements.
- Prepares documents for annual audit, including:
  - Detailed general ledger at year end
  - Trial balance at year end
  - Bank reconciliation
- Adjusts accounting codes as directed by Administrator.

- Receives adjusting journal entries report from auditor and makes necessary adjusting journal entries in financial system.
- Receives approved annual budget from administrator and enters into financial system.
- Receives approved changes to annual budget from administrator and enters into the financial system.
- Communicates situations not addressed by the policies and procedures to the board, so that policies and procedures may be adopted as necessary.
- Quarterly provides all BCWD journal entries to the administrator for review.

Treasurer Duties. The treasurer:

- Reviews current items payable list against copies of invoices.
- Reviews bank statements against previously approved checks and reconciles bank account(s).
- Creates a signed monthly treasurer report, which certifies that the bank statements have been reviewed for consistency with the previously approved checks.
- Reviews accountant's monthly financial statements.
- May transfer funds between BCWD accounts and deposit BCWD funds, but may not withdraw funds.
- Checks for accounting and banking irregularities, discrepancies, inconsistencies, anomalies or other indications of possible mismanagement or unintended or unauthorized financial risk or exposure, and resolves such matters with the administrator and/or board as necessary, including but not limited to and follows up with administrator and/or board as necessary:
  - Any unusual discrepancy between actual performance and anticipated results (for example, a major budget overrun in "supplies" or an unexplained decline in user fees);
  - Receipts not matching deposits;
  - Disbursements to unknown and/or unapproved vendors;
  - One signature on checks or pre-signed blank checks;
  - Gaps in receipt or check numbers;
  - Late financial reports; or
  - Disregard for internal control policies and procedures.

Board Duties. The board

- Holds a public hearing for proposed budget and levy.
- Approves annual budget and levy by resolution.
- Approves scopes for individual program or project expenditures.
- Reviews current items deposited spreadsheet at monthly board meeting.
- Approves current items payable at monthly board meeting by roll call vote.
- Reviews all new expenditure requests against the authorized funds spreadsheet and authorizes an expenditure only if funds are available in or are transferred to the associated program or project.
- Review of permit fees at monthly board meeting.
- Reviews draft audit and approves at board meeting.

- Approves receivables write-offs/write-downs by board motion or resolution at board meeting by roll call vote.
- Encourages administrator and others to communicate situations not addressed by the policies and procedures, so that policies and procedures may be adopted as necessary.

Legal Counsel Duties. BCWD legal counsel

- Reviews contracts.
- Ensures BCWD internal controls comport with state law.

Auditor Duties. The contracted auditor:

- Reviews permit fees.
- Creates an annual financial report.
- Meets with administrator for annual audit review
- Creates adjusting journal entries report.
- Sends final approved audit to Board of Water and Soil Resources and State Auditor.

# **Brown's Creek Watershed District Fund Balance Policy**

Adopted as amended February 11, 2026

I. PURPOSE

The purpose of this policy is to establish specific guidelines Brown's Creek Watershed District will use to maintain an adequate level of fund balance to provide for cash flow requirements and contingency needs because major revenues, including property taxes and other government aids are received in the second half of BCWD's fiscal year.

The purpose of this policy is to also establish specific guidelines Brown's Creek Watershed District will use to classify fund balances into a categories based primarily on the extent to which the District is legally required to expend funds only for certain specific purposes.

II. CLASSIFICATION OF FUND BALANCE/PROCEDURES

**1. Nonspendable**

- This category includes fund balance that cannot be spent because it is either (i) not in spendable form or (ii) is legally or contractually required to be maintained intact. Examples include inventories and prepaid amounts.

**2. Restricted**

- Fund balance should be reported as restricted when constraints placed on those resources are either (i) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (ii) imposed by law through constitutional provisions or enabling legislation.

**3. Committed**

- Fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the BCWD Board of Managers. The committed amounts cannot be used for any other purpose unless the Board of Managers removes or changes the specified use by taking the same type of action it employed to commit those amounts.
- The board of managers will annually or as deemed necessary commit specific revenue sources for specified purposes by motion. This formal action must occur prior to the end of the reporting period, however, the amount to be subject to the constraint, may be determined in the subsequent period.
- To remove the constraint on specified use of committed resources the board must pass a motion or otherwise take action.

#### **4. Assigned**

- Amounts that are constrained by the government's intent to use for specified purposes, but are neither restricted nor committed. Assigned fund balance in the general fund includes amounts that are intended to be used for specific purposes.
- The board has delegated the authority to assign and remove assignments of fund balance amounts for specified purposes to the BCWD administrator.

#### **5. Unassigned**

- Unassigned fund balance represents the residual classification for the general fund. Includes amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount.

### **III. MONITORING AND REPORTING**

The BCWD administrator must annually prepare the status of fund balance in relation to this policy and present to the BCWD managers in conjunction with the development of the annual budget.

When both restricted and unrestricted resources are available for use, it is BCWD's policy to first use restricted resources, and then use unrestricted resources as they are needed.

When committed, assigned or unassigned resources are available for use, it is BCWD's policy to use resources in the following order; 1.) committed 2.) assigned and 3.) unassigned. BCWD recognizes there may be instances where this ordering criteria does not serve the best interest of BCWD. In those instances, the BCWD administrator will use her or his best judgment in fund utilization to achieve the best result for BCWD.

A negative residual amount may not be reported for restricted, committed, or assigned fund balances in the general fund.

**Brown's Creek Watershed District  
Board of Managers**

**Policies and Procedures for Public Access to Documents**

Adopted as amended February 11, 2026

Public access to the data of public bodies is governed by the Data Practices Act (DPA), Minnesota Statutes chapter 13. The DPA states that data of public bodies are to be available to the public unless specifically protected by law where individual privacy would be violated or where other valid concerns outweigh the interest in public availability.

Brown's Creek Watershed District (BCWD) recognizes the public interest in open access to its data at the same time that it recognizes that the public interest requires that certain types of data not be publicly available. It is BCWD's intent to comply fully with the DPA and, where the DPA allows for the exercise of judgment, to exercise that judgment consistent with the public interests underlying the law.

This policy is adopted pursuant to sections 13.025, subdivision 2, and 13.03, subdivision 2, of the DPA, which state that every public body must establish procedures to implement the DPA. In addition, BCWD has adopted and maintains a records retention schedule, which is an index of the records and data maintained by BCWD and includes private or confidential data on individuals in compliance with section 13.025, subdivision 1. This policy is accompanied by a set of procedures to ensure that data on individuals are accurate and complete and to safeguard the data's security under section 13.05, subdivision 5. In addition, BCWD - which has no employees - closely coordinates with the Washington Conservation District, which employs the BCWD administrator, on development and implementation of procedures necessary to protect not-public data on individuals possessed by BCWD. In addition, BCWD maintains a document setting forth the rights of data subjects under the DPA and procedures to guarantee the rights of data subjects in compliance with section 13.025, subdivision 3. These documents are attached hereto.

**Procedure for Review of BCWD Documents**

All requests to inspect or receive copies of BCWD data, and all other inquiries regarding the DPA, must be in writing and delivered to the Data Practices Compliance Official, at the following address:

Brown's Creek Watershed District  
c/o Washington Conservation District  
455 Hayward Avenue North  
Oakdale MN 55128  
(651) 330-8220, ext. 26

The BCWD administrator is designated as the Responsible Authority and Data Practices Compliance Official. BCWD consultants and vendors are not authorized to respond directly to requests to inspect or copy BCWD data on behalf of BCWD.

Requests to inspect or obtain copies of BCWD data must be in writing to ensure that BCWD's response is timely, accurate and complete. BCWD will be able to most efficiently and completely respond to requests that are focused, specific and detailed. The Data Practices Compliance Official will help to ensure that requested documents have been gathered, that documents not subject to inspection have been segregated, and that assistance is available to the requesting party. BCWD will provide requested data for inspection at the BCWD office or other location to be specified by the Data Practices Compliance Official. BCWD files may not be removed from the inspection location.

The DPA requires that parties be permitted to inspect or copy data within a reasonable time after a request. BCWD will attempt to respond to requests as quickly as possible. The response time will vary depending on the breadth of the request and the completeness and accuracy of the request.

If BCWD determines that certain data cannot be made available for inspection or copying, it will inform the party of the classification of the data in question under the DPA and of the legal basis for denial of access.

BCWD may provide requested copies of data immediately or may advise that the copies will be provided as soon as reasonably possible thereafter. The ability to provide copies immediately depends on the number of copies requested, staff workload and the need to deliver the data elsewhere for copies to be made (e.g., oversize documents, tapes, electronic data).

### **Costs**

There is no cost to inspect documents. If document copies are requested from BCWD, the requesting party will be charged 25 cents per page for up to 100 letter- or legal-sized black-and-white printed copies; there is no charge for electronic delivery of fewer than 100 pages or the equivalent (as determined by BCWD) of data. Standard charges will apply for re-delivery of data in the event of failure of electronic delivery resulting from incapacity of the recipient's email system. Copies of BCWD documents will not be certified as true and correct copies unless that is specifically requested. The fee for certification is \$1 per document or part thereof.

With respect to oversize copies, tapes, electronic data, photographs, slides and other unusual formats, the requesting party will be responsible for the actual cost incurred by BCWD to make copies, except that there is no charge for electronic delivery of fewer than 100 pages of data or the equivalent (as determined by BCWD).

A party requesting copies or the electronic transmittal of more than 100 pages of data is

responsible to pay BCWD the actual cost, including the cost of staff time to search for and retrieve data and to make, certify, compile and transmit copies. Staff-time cost will be assessed based on established hourly rates. BCWD will not charge for staff time needed to separate public from protected data.

If a party so asks, before copies are made BCWD will advise of the approximate number of pages of documents responsive to a request or the likely cost of responding to the request. Payment may not be made in cash (checks are accepted). BCWD may, at its discretion, require payment in advance.

When a party asks for a copy of data that have commercial value and were developed with a significant expenditure of public funds by BCWD, BCWD may charge a reasonable fee that relates to the actual cost of developing the data. As a condition of making certain commercially valuable data available, BCWD may require execution of a license agreement defining allowable use and/or further distribution.

## **Brown's Creek Watershed District Security and Protection of Not-Public Data on Individuals**

Brown's Creek Watershed District establishes the following protocols pursuant to and in satisfaction of the requirement in Minnesota Statutes section 13.05, subdivision 5, that BCWD establish procedures ensuring appropriate access to not-public data on individuals. BCWD has no employees; the BCWD administrator is employed by Washington Conservation District, and the contract between WCD and BCWD for the administrator's services requires that the administrator implement all BCWD policies and protocols at the direction of the BCWD Board of Managers. The administrator has access to and manages access by others to all not-public BCWD data in accordance with the following protocols.

### **Implementing Procedures**

Since it has no employees, BCWD regularly creates, receives and maintains very little not-public data on individuals. BCWD managers, the administrator (as Responsible Authority/Data Practices Compliance Official) and counsel may have access to any not-public data created, received or maintained by BCWD as necessary for specified duties. Any access to not-public data will be strictly limited to the data necessary to complete the work assignment.

### *Data sharing with authorized entities or individuals*

State or federal law may authorize the sharing of not-public data in specific circumstances. Not-public data may be shared with another entity if federal or state law allows or mandates it. Individuals will be provided with notice of any sharing in an applicable Tennessee warning or BCWD will obtain the individual's informed consent. Any sharing of not-public data will be strictly limited to the data necessary or required to comply with the applicable law.

To ensure appropriate access, BCWD will work with the WCD to:

- Assign appropriate security roles, limit access to appropriate shared network drives and implement password protections for not-public electronic data;
- Password protect the administrator's computer and lock the computer before leaving the workstation;
- Secure not-public data within locked work spaces and in locked file cabinets;
- Shred not-public documents before disposing of them.

### *Penalties for unlawfully accessing not-public data*

BCWD will work with the WCD to impose, as necessary, penalties for unlawful access to not-public data as provided for in Minnesota Statutes section 13.09. Possible penalties include suspension, dismissal or referring the matter to the appropriate prosecutorial authority who may pursue a criminal misdemeanor charge.

## **Protection of Private and Confidential Data on Individuals**

### *Data Safeguards*

Private and confidential information is stored in secure files and databases that are not accessible to individuals who do not have authorized access. Private and confidential data on individuals is accessed only by individuals who are both authorized and have a need to access such information for BCWD purposes. (An individual who is the subject of data classified as private may access such data for any reason.)

The BCWD administrator, as Responsible Authority, reviews forms used by BCWD to collect data on individuals and ensures that BCWD collects private or confidential data only as necessary for authorized BCWD purposes.

Only managers and the administrator may access files and records containing such information. The administrator's and managers' access is further governed by the following requirements:

- Private or confidential data may be released only to persons authorized by law to access such data;
- Private or confidential data must be secured at all times and not left in a location where they may be accessed by unauthorized persons;
- Private or confidential data must be shredded before it is disposed of.

When a contract with an outside entity requires access to private or confidential information retained by BCWD, the contracting entity is required by the terms of its agreement with BCWD to use and disseminate such information in a manner consistent with the DPA and BCWD's Policies and Procedures for Public Access to Documents.

## **Brown's Creek Watershed District**

### **Private and Confidential Data – Rights of Data Subjects**

In accordance with the Minnesota Data Practices Act, Minnesota Statutes chapter 13, the following protocols and information are established by Brown's Watershed District. This information is provided to you, as the subject of private or confidential data collected by BCWD to explain how (1) BCWD assures that all data on individuals collected by BCWD are accurate, complete and current for the purposes for which they were collected, and (2) to explain the security safeguards in place for BCWD records containing data on individuals.

#### **Rights to Access Government Data**

Minnesota law gives you, as the subject of private or confidential data collected by BCWD, and all members of the public the right to see data collected and maintained by BCWD, unless state or federal law classifies the data as not public. In addition, the Data Practices Act gives you and all members of the public the right to have access to or, if you wish, to copy any public data for any reason, as long as the data are not classified as not-public or copyrighted.

You have the right to:

- be informed, upon request, as to whether you are a subject of BCWD data and how that data is classified;
- know what BCWD's procedures are for requesting government data;
- inspect any public data that BCWD collects and maintains at no charge;
- see public data that BCWD collects and maintains without telling BCWD who you are or why you want the data;
- have public data that BCWD collects and maintains explained to you;
- obtain copies of any public BCWD data at a reasonable cost to you;
- be informed by BCWD in writing as to why you cannot see or have copies of not-public BCWD data, including reference to the specific law that makes the data not-public;
- receive a response from BCWD to a data request in a reasonable time.
- contest the accuracy and completeness of public or private data BCWD has on you and appeal a determination by BCWD as to whether the data are accurate and complete;
- to ask BCWD, if you are under 18 years old, to withhold information about you from your parents or guardian;
- consent or revoke consent to the release of information BCWD has on you;
- release all, part or none of the private data BCWD has on you.

## **Security of Private and Confidential Data**

State law protects your privacy rights with regard to the information BCWD collects, uses and disseminates about you. The data BCWD collects about you may be classified as:

- Public – anyone can see the information;
- Private – only you and authorized BCWD staff can see the information;
- Confidential – only authorized BCWD staff can see the information.

When BCWD asks to you provide data about yourself that are private, BCWD will give you a notice called a Tennessee warning notice. This notice determines what BCWD can do with the data collected from you and the circumstances under which BCWD can release the data. BCWD will ask for your written permission before using private data about you in a way that is different from what is stated in the Tennessee notice you receive. BCWD also will ask for your written permission before releasing private data about you to someone other than those identified in the notice.

State law requires that BCWD protect private and confidential data about you. BCWD has established appropriate safeguards to ensure that your data are not inadvertently released or wrongfully accessed. BCWD disposes of private, confidential and other non-public data in accordance with its Records Retention Schedule, adopted as amended March 11, 2015. Printed data are disposed of by shredding or other method sufficient to prevent the data from being ascertainable. Electronic data are destroyed or erased from media in a manner that prevents the data from being accessed or read. Data-storage systems in BCWD computers are erased in the process of recycling.

**Brown's Creek Watershed District**  
Data Practices Advisory / Tennessean Warning

Some or all of the information you are being asked to provide on the attached form is classified by state law as either private or confidential data. Private data is information that generally cannot be given to the public, but can be given to the subject of the data. Confidential data is information that generally cannot be given to either the public or the subject of the data.

The Brown's Creek Watershed District's purpose and intended use of the information is:

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You  are /  are not legally required to provide the information.

Your failure or refusal to supply the information will have the following consequences:

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Other persons or entities who are authorized to receive the information include:

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**Brown's Creek Watershed District**  
Consent to Release – Request from an Individual

**Explanation of Your Rights**

If you have a question about anything on this form, or would like more explanation, please talk to the Brown's Creek Watershed District administrator before you sign it.

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I, *[name of individual data subject]*, give my permission for Brown's Creek Watershed District to release data about me to *[name of other entity or person]* as described on this form.

1. The specific data I want Brown's Creek Watershed District to release are *[explanation of data]*.
2. I have asked Brown's Creek Watershed District to release the data.
3. I understand that although the data are classified as private while in the possession of Brown's Creek Watershed District, the classification/treatment of the data at *[name of other entity or person]* depends on laws or policies that apply to *[name of other entity or person]*.

This authorization to release expires *[date/time of expiration]*.

Individual data subject's signature \_\_\_\_\_

Date\_\_\_\_\_

Parent/ guardian's signature *[if needed]* \_\_\_\_\_

Date\_\_\_\_\_

**Brown's Creek Watershed District**  
Consent to Release – Request from a Government Entity

**Explanation of Your Rights**

You have the right to choose what data we release. This means you can let us release all of the data, some of the data, or none of the data listed on this form. Before you give us permission to release the data, we encourage you to review the data listed and described here.

You have the right to let us release the data to all, some, or none of the persons or entities listed on this form. This means you can choose which entities or persons may receive the data and what data they may receive.

You have the right to ask us to explain the consequences for giving your permission to release the data.

You may withdraw your permission at any time. Withdrawing your permission will not affect the data that we have already released because we had your permission to release the data.

If you have a question about anything on this form, or would like more explanation, please talk to the BCWD administrator before you sign it.

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I, *[name of individual data subject]*, give my permission for Brown's Creek Watershed District to release data about me to *[name of other entity or person]* as described on this form. I understand that my decision to allow release of the data to *[name of other entity or person]* is voluntary.

**1.** The specific data that Brown's Creek Watershed District may release to *[name of other entity or person]* are: *[description, explanation of data]*.

**2.** I understand Brown's Creek Watershed District would release the data *[explanation of reason for the release]*.

**3.** I understand that although the data are classified as private at Brown's Creek Watershed District, the classification/treatment of the data at *[name of other entity or person]* depends on laws or policies that apply to *[name of other entity or person]*. *[Include other known consequences.]*

This authorization to release the data expires *[date/time of expiration]*.

Individual data subject's signature \_\_\_\_\_

Date \_\_\_\_\_

Parent/guardian's signature (*if data subject is a minor*)

\_\_\_\_\_

Date \_\_\_\_\_

**Brown's Creek Watershed District  
Board of Managers**

**BCWD Computer-Use Policy**  
Adopted as amended February 11, 2026

**General Information**

This policy defines the appropriate use of technology resources provided by Brown's Creek Watershed District to its managers and administrator. BCWD provides technology resources for purposes of efficient and effective conduct of BCWD business.

This policy also serves to protect the security and integrity of BCWD's technology resources by providing the BCWD managers and administrator with necessary information and guidance on appropriate and safe use of BCWD-provided computers and associated technology resources, such as software and access and support services.

This policy applies to hardware (e.g., computers, including tablets and laptops; cellular telephones), software and services (e.g., wireless network connectivity, telephone service) provided to the BCWD managers and administrator at BCWD expense (altogether, BCWD Technology Resources). BCWD does not cost share with or provide reimbursement to managers or the administrator for use of personal technology resources, and such resources are not within the scope of the term BCWD Technology Resources or this policy.

BCWD Technology Resources are the property of BCWD. BCWD Technology Resources are provided exclusively for the use of BCWD managers and the administrator to conduct BCWD business, and may not be used by any other individual or organization.

Data related to BCWD business are government data, as that term is defined in the Data Practices Act, Minnesota Statutes chapter 13. Data resident on or accessed through BCWD Technology Resources may be subject to disclosure require by law, and BCWD reserves the right to inspect without notice all data, emails, files, settings or other elements of BCWD Technology Resources, including personal information resident on BCWD Technology Resources.

**Personal Use**

Reasonable incidental personal use of BCWD Technology Resources is allowed but should never preempt or interfere with BCWD business, may not result in increased cost to BCWD and may not compromise the security or integrity of BCWD business or BCWD Technology Resources. All use of BCWD Technology Resources, including personal use, must adhere to provisions in this policy, including the following:

- Personal files should not be stored on BCWD computers. "Personal files," as used herein, includes but is not limited to personal documents, spreadsheets, photos,

media files (.mp3, .wav, .mov, or any other file created by copying an electronic storage device).

- BCWD Technology Resources must not be used for commercial purposes, to conduct personal business or in pursuit of personal business interests, including for-profit and not-for-profit ventures, political activities or other uses deemed by the board of managers to be inconsistent with BCWD and related purposes. If there is any question about whether a use is appropriate, it should be forwarded to board of managers for a determination.

## **Hardware**

Persons to whom BCWD Technology Resources are issued are responsible for the proper use and care of such equipment. Only BCWD managers and the administrator may use BCWD Technology Resources. Use of BCWD Technology Resources by family members, friends or others is prohibited.

The BCWD administrator is authorized and directed to dispose of obsolete, unneeded BCWD Technology Resources in accordance with best practices for ensuring preservation of BCWD data in accordance with applicable law and removal of BCWD data to prevent unauthorized use or disclosure.

## **Software**

BCWD will provide software required for conduct of BCWD business. Additional, different software may not be downloaded or installed via or onto BCWD Technology Resources without authorization of the board of managers. Updates for software installed and utilized by BCWD and issued by the publisher should be installed. Unauthorized code, programs or software, equipment, downloads, or other resources may be removed by BCWD from BCWD Technology Resources at any time.

## **Email**

Manager and administrator emails (including those that are personal in nature) will be subject to determination as to whether they are governmental data for purposes of the Data Practices Act and may be subject to discovery in litigation. Managers and the administrator must adhere to these guidelines when accessing, using and sending email on or via BCWD Technology Resources:

- Never transmit an email that you would not want other BCWD officials, the administrator or the media to read or publish (e.g., avoid gossip, personal information, swearing, etc.).
- Use particular discretion when corresponding by email on confidential communications (e.g., letters of reprimand, correspondence with counsel).
- Any email attachment or links from an unknown sender should not be downloaded or accessed. Junk or spam email should be deleted without accessing or opening.

- Do not use harassing language (including sexually harassing language) or any other remarks, including insensitive language or derogatory, offensive, or insulting comments or jokes.

### **Data Retention**

Electronic government data constituting official BCWD records must be retained in accordance with the BCWD Records Retention Schedule. BCWD Technology Resources provided to the managers and administrator will not be automatically or routinely backed up. Data files may be temporarily stored on BCWD Technology Resources in a manager's or the administrator's possession. But the official records of BCWD will be maintained by the administrator on computer storage media physically located at the BCWD business office and maintained by BCWD.

### **Personal Devices**

BCWD managers and the administrator may choose to use personal equipment to read or compose email or access BCWD data. Managers and the administrator understand that using personal equipment to conduct BCWD business may subject such personal devices to discovery in litigation or data requests, and agree to grant access to their personal devices when legally required.

**Brown's Creek Watershed District  
Electronic Records Management and  
Electronic Signatures Policy**

Adopted as amended February 11, 2026

The Brown's Creek Watershed District (BCWD) Board of Managers adopts the following policy as part of its effort to ensure the sound administration of BCWD business and continued focus of BCWD resources on protection and improvement of the water resources in the Brown's Creek watershed.

Pursuant to Minnesota Statutes sections 15.17, subdivision 1, and 138.17, BCWD makes and preserves all records necessary to ensure a full and accurate accounting of the BCWD's official activities. To facilitate effective management of its records, BCWD has adopted a records retention schedule, governing the retention and disposal of records created by BCWD, in 2015.

In keeping with the direction of the Uniform Electronic Transactions Act, Minnesota Statutes chapter 325L, BCWD has determined that it will create, retain and store its records - current and historic - in electronic form to the greatest extent possible. Records may be transferred to the state archives in accordance with the approved Records Retention Schedule in hard-copy form. BCWD's records retention schedule includes indication of whether records will be retained in hard copy or electronic form. Conversion of historic documents will be conducted in compliance with BCWD's Records Retention Schedule, and will be completed in a manner that ensures that BCWD data remain accessible for purposes of compliance with the Data Practices Act.

**Use of Electronic Signatures**

1. BCWD may accept and utilize electronic signatures that create digitally authenticated signatures - those that produce "an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record," Minnesota Statutes section 325L.02(h) - as ascertained by the BCWD administrator on advice of counsel as to compliance with applicable law, provided that such electronic authentication further includes the date and time of the signature, the signatory's internet protocol address, and attribution of intent of the signatory to sign.
2. BCWD may utilize scanned handwritten signatures as electronic signatures on contracts and agreements committing BCWD to no more than \$5,000 in expenditures when such expenditures are to be paid only after receipt of goods, supplies or services to be rendered.
3. Forms of electronic signatures unacceptable for BCWD use include:

- a. An image of a signature placed into or on a document by digitally pasting the image into the document, unless such signature image is digitally authenticated;  
or
- b. A signature created by typing the name of the person into the document;
- c. An electronic acceptance of terms and indication of intent lacking authentication (e.g., website check box);

except that BCWD may accept such electronic signature forms for regulatory applications, property-owner authorizations and permits, where the administrator confirms the intent of the signatory to submit the document for the purposes therein.

1. Schedule Number **D15-063** Date **3/25/15**

2. New **XXX** 4. Division/Section

Revision of

**MINNESOTA RECORDS RETENTION SCHEDULE**

3. Agency **Brown's Creek Watershed District**

5. Address **455 Hayward Ave North, Oakdale, MN 55128**






6. Page **1** of

See attached page(s) for records description

7. For Use By Records Panel Only

**AUTHORIZATION:** Under the authority of M.S. 138.17, it is hereby ordered that the records listed on this application be disposed per approved schedule.

Notice: This retention schedule has been reviewed by the State Records Disposition Panel in accordance with Minnesota Statutes 138.17. The records listed on this schedule have been reviewed for their historical, fiscal and legal value.

Agency Records Management Officer (signature)		Date	<b>3-23-2015</b>	Minnesota Historical Society, Director		Date	<b>24 March 2015</b>
Type Name / Phone	<b>RWD Administrator</b>		<b>651-330-8220 x26</b>	Legislative or State Auditor		Date	<b>July 15, 2015</b>
Agency Head or Designee (signature)		Date	<b>3-23-2015</b>	Attorney General		Date	<b>July 30, 2015</b>

Original-State Records Disposition Panel

Copy 1-Agency (after approval)

**Brown's Creek Watershed District Records Retention Schedule**

Adopted March 11, 2015

All District records are created and retained in electronic forms, except that record series shaded below may be created and/or retained in hard copy form.

Administration				
Record Type	Retention Period	Data Practices Act Classification(s)	Final Disposition	Notes
Advisory and Technical Committees agenda, minutes, reports & related final documents	10 years	Public	Transfer to state archives	
Affidavits of publication - general notices (including capital projects)	6 years	Public	Destroy	
Agenda packets	10 years	Public	Transfer to state archives	
Agreements/Contracts not otherwise listed	10 years after paid and audited	Public	Destroy	
Annual Reports - final	10 years	Public	Transfer to state archives	
Audio recordings - open meetings	1 year after approval minutes	Public	Destroy	Tape or other electronic recording cannot be the permanent record of a meeting.
Audio recordings - closed sessions	3 years for labor negotiations and personnel reviews; 4 years for security information; 8 years for purchase or sale of real property	Not Public; MS 13D.05, 13.37	Destroy	Sessions closed under attorney-client privilege are not recorded.

Authority to dispose of records	Permanent	Public	Retain	
Agendas - Board of Managers meetings and workshops	10 years	Public	Transfer to state archives	
Bids & Quotations - accepted; non-capital projects	10 years after completion of project	Public/Nonpublic MS 13.37	Destroy	
Bids & Quotations - rejected; non-capital projects	6 years	Public/Protected Nonpublic until all bids are opened MS 13.37	Destroy	
Budget - support/ working papers	2 years	Public	Destroy	
Bylaws, Policies, Governance Manual	Retain until superseded	Public	Retain current; destroy obsolete	
Correspondence - Constituents	6 years	Public/Private MS 13.601	Transfer to state archives	
Correspondence - Email	Delete after read	Public		
Correspondence - Engineer	10 years	Public	Transfer to state archives	
Correspondence - Financial	5 years	Public	Transfer to state archives	
Correspondence - Municipalities/agencies	6 years	Public	Transfer to state archives, if historical	
Correspondence (Routine and non-essential)	3 years	Public	Destroy	
Easements	Permanent	Public	Retain	
Easements - temporary	Discard after project completion or when no longer needed, whichever is later.	Public	Destroy	

Equipment manuals (instructions or maintenance manuals)	Until removed or superseded	Public	Destroy	
Grants	6 years after grant agreement expires	Public	Destroy	
Inventory records	Until superseded	Public	Destroy	
Attorney's opinions - official interpretation regarding questions of legal rights or liabilities.	10 years	Public/Private/Nonpublic MS 13.393, 13.39	Transfer to state archives	
Lawsuits - Civil Litigation	20 years after last activity	Public/Private/Confidential/Protected nonpublic MS 13.39	Destroy	
Lawsuits - Criminal Lawsuits	2 years after last activity	Public/Private/Confidential/Protected nonpublic MS 13.393, 13.82	Destroy	
Membership Association Documentation (MAWD)	3 years		Destroy	
Minutes - approved	Permanent	Public	Retain	
Minutes, other public bodies	Discard when no longer needed	Public	Destroy	
Newsletters - District Generated	Permanent or transfer to archive	Public	Retain or transfer to state archives	
Newsletters - Not District Generated	Discard when no longer needed	Public	Destroy	
Notice of meetings - District Generated	6 years	Public	Destroy	
Notice of meetings - Not District Generated	Discard when no longer needed	Public	Destroy	

Oath of Office	10 years after service of appointed position	Public	Destroy	
Resolutions - Adopted	Permanent, has historical value	Public	Transfer to state archives	
Work Plan (annual)	Permanent	Public	Transfer to state archives	
Drafts, duplicates, notes and other documents that are not and have not become part of an official transaction, not otherwise scheduled herein	2 years	Public	Destroy	This series is a catchall for transient materials other than email.

**Financial/Accounting Statements**

Record Class Title and Description	Retention Period	Document Type	Final Disposition	Notes
Annual audit reports-final	Permanent	Public	Retain	
Assessments	6 years after final payment	Public	Destroy	
Bank Statements, Deposit Slips	6 years	Public	Destroy	
Budget - record copy	Permanent	Public	Transfer to state archives	
Budget Expenditure Reports	Permanent	Public	Retain	
Cancelled checks	6 years	Public	Destroy	
General Ledgers	Permanent	Public	Destroy	
Investment documents -- Record of investments made.	4 years after maturity	Public	Destroy	
Invoices & charge slips -- Record of payment & request for payment of accounts	6 years	Public	Destroy	
Levy (tax) files	Permanent	Public	Retain	
Receipts & receipt books	6 years	Public	Destroy	

**Insurance**

<b>Record Series Description</b>	<b>Retention Period</b>	<b>Document Type</b>	<b>Final Disposition</b>	<b>Notes</b>
Application for Insurance	3 years	Public	Destroy	
Certificates of Insurance	6 years after expiration	Public	Destroy	
Claims filed by or against BCWD	6 years after final settlement	Public/Private	Destroy	
Policies - All Insurance: General Liability, Life, Property, Public Officials Liability, and Umbrella Liability	6 years after expiration	Public	Destroy	
Property Certificates	6 years after expiration	Public	Destroy	

**Bonds**

<b>Record Series Description</b>	<b>Retention Period</b>	<b>Document Type</b>	<b>Final Disposition</b>	<b>Notes</b>
Contractor License Bonds	6 years after completion of contract	Public	Destroy	
Fidelity Bonds	6 years after completion of service	Public	Destroy	Applies to managers' service.
Performance and Payment Bonds	6 years after completion of contract	Public	Destroy	
Permit Bonds	Permit closure; retain copy in Permit Surety Records	Public	Destroy	

**Permits & Rules**

<b>Record Series Description</b>	<b>Retention Period</b>	<b>Document Type</b>	<b>Archive</b>	<b>Notes</b>
Permit	Permanent	Public	Retain	
Permit - final application	Permanent	Public	Retain	
Permit plans - final	Permanent	Public	Retain	
Permit plans and other submitted materials - draft	6 years after permit closure	Public	Destroy	
Permit As-Builts/Record Drawings	Permanent	Public	Retain	
Permit correspondence, including engineer's report, inspector's reports	10 years	Public	Destroy	
Permit - complaints	10 years	Public/Private	Destroy	Names of complainants are private
Permit Fee Statements	6 years after permit closure	Public	Destroy	
Permit Financial Assurance Records	6 years after permit closure	Public	Destroy	
Permit - Letter of Credit/Performance Bond - original	Until permit closure; retain copy in Permit Surety Records	Public	Destroy	
Permit violations - letters stating violations, court actions, etc. (except note separate entry for complaints)	5 years	Public	Destroy	
Affidavits of publication - rules	Permanent	Public	Retain	

Maintenance agreements and covenants	Permanent	Public	Retain	
Rules	Permanent	Public	Retain	

**Management Plan Activities**

<b>Record Series Description</b>	<b>Retention Period</b>	<b>Document Type</b>	<b>Final Disposition</b>	<b>Notes</b>
Water Resources Management Plan - final	Permanent	Public	Transfer to state archives	
Project files (includes reports, correspondence, special meeting minutes and related papers)	Permanent	Public	Retain	
Rules	Permanent	Public	Retain	
Monitoring Data - District Generated	Permanent	Public	Transfer to state archives	
Technical Reports - District Generated - Final	Permanent	Public	Transfer to state archives	
Technical Reports - Not District Generated	Discard when no longer needed	Public	Destroy	
Photographs - District Generated	Permanent	Public	Transfer to state archives	
Boundary Documentation - Final approved	Permanent	Public	Transfer to state archives	

**Capital Projects**

<b>Record Series Description</b>	<b>Retention Period</b>	<b>Document Type</b>	<b>Final Disposition</b>	<b>Notes</b>
Board Documents - including resolutions, findings and conclusions	Permanent	Public	Transfer to state archives	
Contracts	10 years	Public	Transfer to state archives	

Correspondence	10 years	Public	Transfer to state archives	
Engineers' final reports, final plans, slides, photos	10 years	Public	Transfer to state archives	
Hazardous materials reports (e.g., phase I & II reports, leaking underground tank reports)	Permanent	Public	Retain	
Related Public Hearing Documents	10 years	Public	Transfer to state archives	
Bids & Specifications for capital Improvement - Accepted: Bid documents, specifications, contracts, agreements & supporting papers.	Permanent	Public	Retain	
Claims, Vouchers, Purchase Orders	6 years	Public	Destroy	