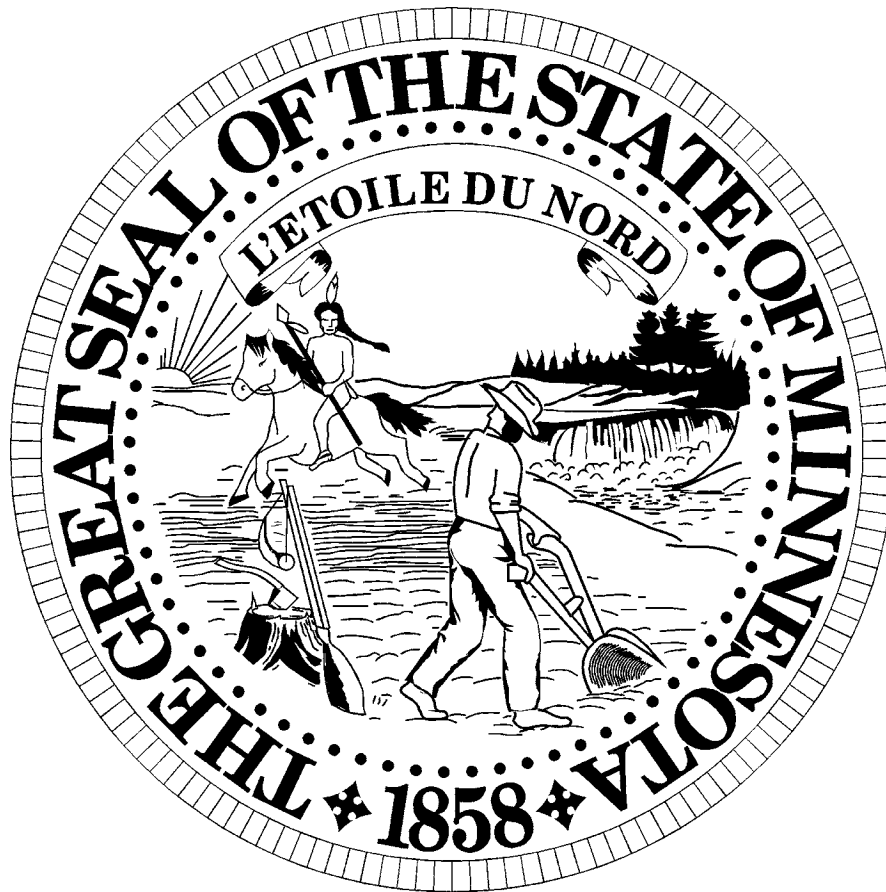


Minnesota State Register

Published every Monday (Tuesday when Monday is a holiday)



**Proposed, Adopted, Emergency, Expedited, Withdrawn, Vetoed Rules;
Executive Orders; Appointments; Commissioners' Orders; Revenue Notices;
Official Notices; State Grants & Loans; State Contracts; Non-State Public Bids,
Contracts and Grants**

**Monday 1 February 2021
Volume 45, Number 31
Pages 823 - 850**

Minnesota State Register

Judicial Notice Shall Be Taken of Material Published in the Minnesota State Register

The Minnesota State Register is the official publication of the State of Minnesota's Executive Branch of government, published weekly to fulfill the legislative mandate set forth in Minnesota Statutes, Chapter 14, and Minnesota Rules, Chapter 1400. It contains:

- **Proposed Rules**
- **Executive Orders of the Governor**
- **Commissioners' Orders**
- **Contracts for Professional, Technical and Consulting Services**
- **Adopted Rules**
- **Appointments**
- **Revenue Notices**
- **Official Notices**
- **Non-State Public Bids, Contracts and Grants**
- **Exempt Rules**
- **Proclamations**
- **State Grants and Loans**
- **Withdrawn Rules**
- **Vetoed Rules**

Printing Schedule and Submission Deadlines

Vol. 45 Issue Number	Publish Date	Deadline for: all Short Rules, Executive and Commissioner's Orders, Revenue and Official Notices, State Grants, Professional-Technical- Consulting Contracts, Non-State Bids and Public Contracts	Deadline for LONG, Complicated Rules (contact the editor to negotiate a deadline)
#32	Monday 8 February	Noon Tuesday 2 February	Noon Thursday 28 January
#33	Tuesday 16 February	Noon Tuesday 9 February	Noon Thursday 4 February
#34	Monday 22 February	Noon Tuesday 16 February	Noon Thursday 11 February
#35	Monday 1 March	Noon Tuesday 23 February	Noon Thursday 18 February

PUBLISHING NOTICES: We need to receive your submission ELECTRONICALLY in Microsoft WORD format. Submit ONE COPY of your notice via e-mail to: sean.plemmons@state.mn.us. State agency submissions must include a "State Register Printing Order" form, and, with contracts, a "Contract Certification" form. Non-State Agencies should submit ELECTRONICALLY in Microsoft WORD, with a letter on your letterhead stationery requesting publication and date to be published. Costs are \$13.50 per tenth of a page (columns are seven inches wide). One typewritten, double-spaced page = 6/10s of a page in the State Register, or \$81. About 1.5 pages typed, double-spaced, on 8-1/2"x11" paper = one typeset page in the State Register. Contact editor with questions (651) 201-3204, or e-mail: sean.plemmons@state.mn.us.

SUBSCRIPTION SERVICES: E-mail subscriptions are available by contacting (651) 201-3204. Send address changes to Minnesota's Bookstore, 50 Sherburne Avenue, Suite 309, Saint Paul, MN 55155 .

SEE THE Minnesota State Register free at website: <http://www.mn.gov/admin/bookstore/register.jsp>

- Minnesota State Register: On-line subscription – \$180, includes links, index, special section "CONTRACTS & GRANTS," with Sidebar Table of Contents, Early View after 4:00 pm Friday (instead of waiting for early Monday), and it's sent to you via E-mail.
- Single issues are available for a limited time: Minnesota State Register \$5.00.
- "Affidavit of Publication" includes a notarized "Affidavit" and a copy of the issue: \$15.00.

Governor: Tim Walz
(651) 201-3400

Lieutenant Governor:
Peggy Flanagan
(651) 201-3400

Commissioner:
Alice Roberts-Davis
(651) 201-2601

Facilities Management
Division: Christopher A.

Guevin
(651) 201-2350

Attorney General:
Keith Ellison (651) 296-3353

Auditor: Julie Blaha
(651) 296-2551

Secretary of State: Steve
Simon (651) 296-2803

Editor: Sean Plemmons
(651) 201-3204
sean.plemmons@state.mn.us

Copyright © 2021 Facilities Management Division, Department of Administration, State of Minnesota.
USPS Publication Number: 326-630 (ISSN: 0146-7751)

THE MINNESOTA STATE REGISTER IS PUBLISHED by Facilities Management Division, Department of Administration, State of Minnesota, pursuant to Minnesota Statutes § 14.46 and is available on-line at: <http://www.mn.gov/admin/bookstore/register.jsp>

Minnesota Legislative Information

Senate Public Information Office

(651) 296-0504
State Capitol, Room 231, St. Paul, MN 55155
<https://www.senate.mn/>

Minnesota State Court System

Court Information Office (651) 296-6043
MN Judicial Center, Rm. 135,
25 Rev. Dr. Martin Luther King Jr Blvd., St. Paul, MN 55155
<http://www.mncourts.gov>

House Public Information Services

(651) 296-2146
State Office Building, Room 175
100 Rev. Dr. Martin Luther King Jr Blvd., St. Paul, MN 55155
<https://www.house.leg.state.mn.us/hinfo/hinfo.asp>

Federal Register

Office of the Federal Register (202) 512-1530; or (888) 293-6498
U.S. Government Printing Office – Fax: (202) 512-1262
<https://www.federalregister.gov/>

Minnesota Rules: Amendments and Additions826	Department of Natural Resources (DNR) Notice of Shade Tree Program Bonding Grants, 2021-2024.....844
Exempt Rules	State Contracts
Minnesota Department of Labor and Industry Adopted Exempt Permanent Rules Relating to Occupational Safety and Health Standards.....827	Department of Administration Real Estate and Construction Services Notice of Request for Qualifications (RFQ) and Fee Schedule for Professional Services of Minnesota Registered Architects, Engineers, Interior Designers, Land Surveyors, Landscape Architects, Geoscientists, and Owners Representatives – T#21AMR.....845
Department of Revenue Adopted Exempt Permanent Rules Relating to Lawful Gambling Annual Audits.....827	Minnesota Amateur Sports Commission National Sports Center Foundation Request for Proposals for Maintenance Building at the National Sports Center.....846
Official Notices	Minnesota State Colleges and Universities (Minnesota State) Non-Construction Related Bid and Contracting Opportunities.....847
Department of Labor & Industry (DLI) Notice of Correction for Highway/Heavy Prevailing Wage Rates.....838	Dakota County Technical College Notice of Request for Proposal for On-Campus Dining Services.....847
Minnesota Department of Revenue REQUEST FOR COMMENTS Possible Rules Governing Recordkeeping, <i>Minnesota</i> <i>Rules</i> 8130.7500; Revisor’s ID Number R-04537.....839	Inver Hills Community College Notice of Request for Proposal for On-Campus Dining Services.....848
State Grants & Loans	Minnesota State Lottery Request for Proposals for Sponsorship Agreements.....848
Minnesota Department of Agriculture Pesticide and Fertilizer Management Division Notice of Request for Proposal Agricultural Fertilizer Research and Education Council (AFREC) Research and Outreach Coordinator.....841	Minnesota Department of Transportation (MnDOT) Engineering Services Division Notices Regarding Professional/Technical (P/T) Contracting.....849
Department of Employment and Economic Development (DEED) Notice of Grant Opportunity.....842	Non-State Public Bids, Contracts & Grants
Minnesota Housing Request for Proposals for the Publicly Owned Housing Program.....842	Sylvan Township Request for Proposals for Camp Ripley Sentinel Landscape Comprehensive Literature Assessment.....850
Department of Human Services Aging and Adult Services and Disability Service Divisions Addendum to Request for Proposals to Qualified Grantees to Provide Consultation Services.....842	
Department of Human Services Behavioral Health Division Notice of Request for Proposals to Utilize a Positive Community Norms Framework to Implement Prevention Programs and Strategies to Reduce Youth Alcohol, Nicotine, and Other Drug Use Through Community-Based Positive Community Norms Grants.....843	



Minnesota Rules: Amendments and Additions

NOTICE: How to Follow State Agency Rulemaking in the State Register

The State Register is the official source, and only complete listing, for all state agency rulemaking in its various stages. State agencies are required to publish notice of their rulemaking action in the State Register. Published every Monday, the State Register makes it easy to follow and participate in the important rulemaking process. Approximately 80 state agencies have the authority to issue rules. Each agency is assigned specific Minnesota Rule chapter numbers. Every odd-numbered year the Minnesota Rules are published. Supplements are published to update this set of rules. Generally speaking, proposed and adopted exempt rules do not appear in this set because of their short-term nature, but are published in the State Register.

An agency must first solicit Comments on Planned Rules or Comments on Planned Rule Amendments from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency (Minnesota Statutes §§ 14.101). It does this by publishing a notice in the State Register at least 60 days before publication of a notice to adopt or a notice of hearing, or within 60 days of the effective date of any new statutory grant of required rulemaking.

When rules are first drafted, state agencies publish them as Proposed Rules, along with a notice of hearing, or a notice of intent to adopt rules without a hearing in the case of noncontroversial rules. This notice asks for comment on the rules as proposed. Proposed emergency rules, and withdrawn proposed rules, are also published in the State Register. After proposed rules have gone through the comment period, and have been rewritten into their final form, they again appear in the State Register as Adopted Rules. These final adopted rules are not printed in their entirety, but only the changes made since their publication as Proposed Rules. To see the full rule, as adopted and in effect, a person simply needs two issues of the State Register, the issue the rule appeared in as proposed, and later as adopted.

The State Register features partial and cumulative listings of rules in this section on the following schedule: issues #1-26 inclusive (issue #26 cumulative for issues #1-26); issues #27-52 inclusive (issue #52, cumulative for issues #27-52 or #53 in some years). A subject matter index is updated weekly and is available upon request from the editor. For copies or subscriptions to the State Register, contact the editor at 651-201-3204 or email at sean.plemmons@state.mn.us

Volume 45 - Minnesota Rules

(Rules Appearing in Vol. 45 Issues #1-26 are
in Vol. 45, #26 - Monday 28 December 2020)

Volume 45, #31

Monday 4 January - Monday 1 February

Pollution Control Agency	
7081.0130 (adopted).....	725
Board of Executives for Long Term Services and Supports	
6400.6000; .6700 (adopted).....	753
Department of Labor and Industry	
5205.0010 (adopted exempt).....	827
Department of Revenue	
8122 (adopted exempt).....	827

Exempt Rules

Exempt rules are excluded from the normal rulemaking procedures (*Minnesota Statutes* §§ 14.386 and 14.388). They are most often of two kinds. One kind is specifically exempted by the Legislature from rulemaking procedures, but approved for form by the Revisor of Statutes, reviewed for legality by the Office of Administrative Hearings, and then published in the State Register. These exempt rules are effective for two years only.

The second kind of exempt rule is one adopted where an agency for good cause finds that the rulemaking provisions of *Minnesota Statutes*, Chapter 14 are unnecessary, impracticable, or contrary to the public interest. This exemption can be used only where the rules:

- (1) address a serious and immediate threat to the public health, safety, or welfare, or
- (2) comply with a court order or a requirement in federal law in a manner that does not allow for compliance with *Minnesota Statutes* Sections 14.14-14.28, or
- (3) incorporate specific changes set forth in applicable statutes when no interpretation of law is required, or
- (4) make changes that do not alter the sense, meaning, or effect of the rules.

These exempt rules are also reviewed for form by the Revisor of Statutes, for legality by the Office of Administrative Hearings and then published in the *State Register*. In addition, the Office of Administrative Hearings must determine whether the agency has provided adequate justification for the use of this exemption. Rules adopted under clauses (1) or (2) above are effective for two years only. The Legislature may also exempt an agency from the normal rulemaking procedures and establish other procedural and substantive requirements unique to that exemption.

KEY: Proposed Rules - Underlining indicates additions to existing rule language. ~~Strikeouts~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material."
Adopted Rules - Underlining indicates additions to proposed rule language. ~~Strikeout~~ indicates deletions from proposed rule language.

Minnesota Department of Labor and Industry

Adopted Exempt Permanent Rules Relating to Occupational Safety and Health Standards

The rules proposed and published at State Register, Volume 45, Number 23, pages 555-557, December 07, 2020 (45 SR 555), are adopted as proposed.

Department of Revenue

Adopted Exempt Permanent Rules Relating to Lawful Gambling Annual Audits

The Department of Revenue recently adopted rule amendments to *Minnesota Rules* part 8122 (see below for a link to the amendments). These changes were adopted using the good cause exemption rulemaking authority under *Minnesota Statutes* section 14.388, subdivision 1, clause (3).

The department adopted the attached rule amendments by order on December 28, 2020, after receiving approval from the Office of Administrative Hearings. The amendments were subsequently published in the February 1, 2021, edition of the State Register.

The amendments bring part 8122 into conformity with 2012 law changes that included, among other things: 1) legalization of electronic games (*e.g.*, electronic pull-tabs and electronic bingo) and sports-themed tipboards; and 2) elimination of a tax on distributors of gambling equipment and imposition of tax on certain gambling net receipts and certain combined net receipts. The amendments also ensure part 8122 reflects other changes to lawful gambling statutes (*e.g.*, a change in 2009 to the kinds of organizations that must include a certified cash count in their audit) and non-statutory changes (*e.g.*, changes in the government agency responsible for collecting data and changes to the names of required forms).

Exempt Rules

8122.0100 SCOPE; PURPOSE.

Minnesota Statutes, section 297E.06, subdivision 4, mandates that the commissioner of revenue prescribe standards for the annual audit ~~and review~~ of certain organizations licensed to conduct lawful gambling in Minnesota. The purpose of this chapter is to set minimum standards for these annual audits ~~and reviews~~.

8122.0150 DEFINITIONS.

Subpart 1. **Scope.** The terms used in this chapter are defined in Minnesota Statutes, chapter 297E, unless separately defined under this part.

Subp. 2. **Accrual basis.** “Accrual basis” means the method of accounting in which revenue is recognized in the period earned and expense is recognized in the period incurred.

Subp. 3. **Audit.** “Audit” means the examination of accounting records with the expression of an opinion on whether the financial statements of the organization present fairly, in all material respects, the financial position, results of operations, and its cash flows, in conformity with the regulatory basis of accounting.

Subp. 4. **Certified public accountant; CPA.** “Certified public accountant” or “CPA” means a person who is licensed as a certified public accountant in accordance with Minnesota Statutes, chapter 326A.

Subp. 5. **Cash basis.** “Cash basis” means the method of accounting in which revenues are recognized when actually received and expenses are recognized when actually disbursed.

Subp. 6. **Ending inventory.** “Ending inventory” means the cost of unopened pull-tab and tipboard deals, ~~paddlewheels~~ ~~paddletickets~~, unused bingo paper or sheets, and the cost of pull-tab, tipboard, and ~~paddlewheel~~ ~~paddleticket~~ games in play on the last day of the month. Sales tax is excluded from ending inventory.

Subp. 7. [Repealed, L 2010 c 191 s 14]

Subp. 8. **Material weakness.** “Material weakness” means a reportable condition in which the design or operation of the specific internal control structure elements do not reduce to a relatively low level the risk that material errors or irregularities could occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Subp. 9. **Regulatory basis.** “Regulatory basis” means a method of accounting other than generally accepted accounting principles. All receipts, allowable expenses, and lawful purpose expenditures are determined using the cash basis method of accounting with the exception of the cost of the games and taxes imposed under Minnesota Statutes, section 297E.02, subdivisions 1 and 6 (~~ten~~ 8.5 percent gross receipts tax and combined net receipts tax), which are recognized on the accrual basis method of accounting.

Subp. 10. **Reportable condition.** “Reportable condition” means significant deficiencies in the design or operation of the internal control structure which could adversely affect the organization’s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Subp. 11. [See repealer.]

Subp. 12. **Year.** “Year,” when used in defining an audit ~~or review~~ period, means the organization’s fiscal year used for filing federal form 990 or 990-T (Unrelated Business Income Tax).

8122.0200 ACCOUNTANTS QUALIFICATIONS.

Subpart 1. **License required.** An accountant must be an independent certified public accountant and licensed to practice in Minnesota.

Subp. 2. **Standards of independence.** The CPA shall maintain objectivity and be free of the appearance of conflicts of interest when discharging professional responsibilities needed to perform the audit ~~or review~~. CPAs shall adhere to the standards of objectivity and independence as established in the American Institute of Certified Public Accountants professional standards.

In addition, for purposes of this subpart, an individual CPA who is a member of an organization, or the accounting firm the individual belongs to, must not perform the organization's annual audit ~~or review~~ if one or more of the following occurred during the fiscal year:

- A. the CPA was an employee of the organization;
- B. the CPA was an officer of the organization, such as treasurer, executive director, chief executive officer, gambling manager, or president;
- C. the CPA served on the board of directors for the organization;
- D. the CPA served on a gambling committee or other committee with oversight or decision-making authority over gambling business transactions, other than in a member's capacity to approve gambling business transactions presented at monthly membership meetings as required under Minnesota Statutes, chapter 349; or
- E. in connection with the organization general fund, gambling fund, or any other organization fund, the CPA prepared or reconstructed accounting record source documents, consummated transactions, had custody over assets, exercised authority, or unduly exercised authority on behalf of the organization by assuming the role of employee or management.

8122.0250 DUE DATE; EXTENSIONS.

The annual audits ~~and annual reviews~~ required are due on or before the last day of the sixth month following the organization's fiscal year end or on an extended due date.

A written request to file the annual audit ~~or annual review~~ after the required due date must be submitted to the Department of Revenue by the required annual audit ~~or annual review~~ due date. The request must be signed by the organization's chief executive officer, gambling manager, or the independent accountant performing the audit. The request must include the:

- A. organization's name;
- B. organization's license number;
- C. organization's fiscal year end;
- D. reason for the request; and
- E. expected completion date.

An automatic 30-day extension will be granted in each fiscal year. Second requests for an extension or requests for extensions exceeding 30 days will be granted only upon a showing of reasonable cause. "Reasonable cause" shall mean cases where the reasons for the filing delay are beyond the control of the organization. Acceptable reasons for granting an additional extension include, but are not limited to:

- (1) delay or failure to file was due to serious illness or death of the accountant or a key member of the accountant's staff;
- (2) delay or failure to file was due to erroneous information given the organization by a Department of

Exempt Rules

Revenue employee; or

(3) delay or failure to file was caused by the destruction by fire or other casualty of the organization's place of business or business records.

8122.0300 COMMUNICATION OF ILLEGAL ACTS, MATERIAL ERRORS, AND IRREGULARITIES.

An organization is responsible to communicate illegal acts, material errors, and irregularities to the Department of Revenue in writing within ten days of notification from auditors that such acts, errors, or irregularities exist. The organization must include a copy of all correspondence or notes taken during meetings between the independent auditors and the licensed organization specifically detailing the illegal acts, material errors, and irregularities.

8122.0350 ACCOUNTING RECORDS.

All licensed organizations are required to maintain records that account for the assets, liabilities, and fund balance of their lawful gambling operation. These records must also account for their gambling revenue, prize payouts, allowable expenses, and lawful purpose expenditures.

If, in the opinion of the independent CPA engaged to conduct the annual financial audit ~~or review~~, the licensed organization has not maintained proper accounting records in a form that can be audited ~~or reviewed~~, the accountant must either:

A. notify the organization in writing of the deficiencies that exist and the corrective action required, with an estimate of the cost to generate auditable records or the reason the cost cannot be estimated; or

B. terminate the audit engagement.

8122.0400 ACCOUNTANT'S WORKPAPERS AND COMMUNICATIONS; ACCESS AND RETENTION.

Subpart 1. **Workpapers.** Workpapers are the records kept by the independent CPA of the procedures followed, tests performed, information obtained, and conclusions reached pertinent to the examination and review of the financial statements of a licensed gambling organization. Workpapers must include, but are not limited to, work programs, analyses, memoranda, letters of confirmation and representation, management letters, abstracts of organization documents, and schedules or commentaries prepared or obtained by the accountant in the course of the audit and that support the accountant's opinion or assurance.

Subp. 2. **Communications.** Communications are written documentation or notes of oral contacts between the independent CPA and an organization. The communication with the organization must include, but is not limited to, matters relating to the auditor's responsibility, significant accounting policies, the process used in obtaining management judgments, significant audit adjustments, auditor responsibilities for other information, auditor disagreements with organization's management, auditor views on auditing and accounting matters for which other auditors were contacted, major issues discussed with management prior to retention, and any difficulties encountered while performing the audit.

Subp. 3. **Access and retention.** Every licensed gambling organization required to file an audit ~~or review~~ shall require the accountant, through the licensed gambling organization, to make available for review by the Department of Revenue the workpapers and communications with the organization prepared in the conduct of the audit. The licensed gambling organization shall require that the accountant retain the workpapers for a period of not less than 3-1/2 years after the opinion date of the audit report.

8122.0450 TERMINATION OF AUDIT ENGAGEMENT ~~OR REVIEW.~~

If for any reason the audit engagement ~~or review~~ is terminated by either the licensed organization or the independent accountant prior to its completion and filing of the annual financial audit report ~~or financial review report~~, the accountant is, within ten days of termination, required to make a written report to the Department of Revenue detailing the reason or reasons for the termination.

8122.0500 LESS THAN A 12-MONTH AUDIT ~~OR REVIEW~~.

An organization whose license is active, discontinued, terminated, or expired at the organization's fiscal year end, is required to complete and file an audit ~~or a review~~, if the organization's gross receipts exceed the thresholds as specified in Minnesota Statutes, section 297E.06.

In the year an organization commences gambling activity, the audit ~~or review~~ required may cover the operations of the organization for a period of less than 12 months.

In the year an organization's license expires, is discontinued, or terminated, the audit ~~or review~~ will be through the organization's fiscal year end, unless the organization's license termination plan has been approved by the Gambling Control Board prior to the fiscal year end. In this circumstance, the organization has the option of performing the required audit ~~or review~~ through the license termination plan approval date, or another date specified by the organization that is between the approval date and the last day of the fiscal year.

8122.0510 MORE THAN A 12-MONTH AUDIT ~~OR REVIEW~~.

An organization that is terminating gambling activity or changing its year end date in accordance with Internal Revenue Code, section 442, may, upon specific prior approval from the Department of Revenue, have an audit ~~or review~~ prepared for periods longer than 12 months but no longer than 18 months. The audit ~~or review~~ will then be due at the end of the sixth month following the new fiscal year end or the month the organization terminated gambling activity, whichever applies. The request for an extended audit period must be submitted to the Department of Revenue in writing on or before the due date of the audit ~~or review~~ that would be prepared under the organization's actual fiscal year end.

Example: An organization with a fiscal year end of December 31, ~~1998~~ 2018, is terminating gambling activity April 30, ~~1999~~ 2019. The audit ~~or review~~ may cover the period January 1, ~~1998~~ 2018, through April 30, ~~1999~~ 2019. The request for the extended audit ~~or review~~ period must be submitted by June 30, ~~1999~~ 2019, the due date of a December 31 audit ~~or review~~. The extended audit ~~or review~~ is due October 31, ~~1999~~ 2019.

8122.0550 AUDIT.

Subpart 1. **Minimum requirements.** The annual financial audits must be prepared on the regulatory basis of accounting and contain, at a minimum, an opinion, financial statements, supplemental schedules, a report on internal controls, a response to internal controls report, and other information as noted.

Subp. 2. **Opinion.** An audit opinion expressed in accordance with generally accepted auditing standards regarding the fairness of the presentation of the financial statements must be properly signed and dated by the CPA firm who performed the audit. The address, telephone number, and fax number of the accounting firm must be listed. For firms with more than one office, the address of the office that prepared the financial statements should be specified.

Subp. 3. **Financial statements.** The financial statements must be comparative financial statements showing the current year and previous year's financial information, unless it is a first year engagement for the accounting firm in which case the preparation of comparative statements is optional. The statements must be presented in a format prescribed by and acceptable to the commissioner of revenue. The financial statements required are as follows:

A. The statement of assets, liabilities, and fund balance must include all assets, liabilities, and the fund balance of the gambling operations as follows, if applicable:

- (1) all game starting banks;
- (2) all gambling checking accounts;
- (3) all savings accounts;
- (4) all certificates of deposit and other negotiable instruments;

Exempt Rules

(5) inventory from paper pull-tabs, tipboards, ~~paddlewheels~~ paddletickets, nonlinked bingo, and raffles, and sports-themed tipboards, in play and unused;

(6) fund losses;

(7) excess cash shortages to be reimbursed;

(8) ~~amount of unsold ticket refund receivable from form G-7430, when filed and recorded on Schedule F merchandise prize inventory~~;

(9) other assets specifically identified;

(10) accrued taxes imposed under Minnesota Statutes, section 297E.02, subdivision 1 (net receipts tax);

(11) ~~accrued combined receipts taxes~~ imposed under Minnesota Statutes, section 297E.02, subdivision 6 (combined net receipts tax);

(12) unpaid cost of games, plus sales tax;

(13) loans from all sources;

(14) other liabilities specifically identified; and

(15) fund balance (profit carryover).

B. The statement of revenue and expense must include revenues and expenses from the gambling operations and include, at a minimum:

(1) gross receipts detailed by game type, such as nonlinked bingo, linked bingo, paper pull-tabs, electronic pull-tabs, tipboards, ~~paddlewheels~~ paddletickets, and raffles, and sports-themed tipboards, including ideal or actual gross receipts from games found to be missing or unreported, respectively;

(2) actual prizes paid out detailed by game type including ideal or actual prizes from games found to be missing or unreported, respectively;

(3) interest income;

(4) gross profit;

(5) allowable expenses;

(6) lawful purpose expenditures detailed by tax imposed under Minnesota Statutes, section 297E.02, subdivision 1, combined net receipts tax, unrelated business income tax, federal form 730 and form 11C tax, federal and state income taxes, real estate taxes, restricted use donations from tax savings, and donations; and

(7) ~~amount of unsold ticket refund from form G-7430 when filed and recorded on Schedule C/D; (this is a negative expense)~~; and

~~(8)~~ (7) board-approved expenditures.

C. The statement of changes in fund balance must include, at a minimum:

(1) beginning fund balance (profit carryover);

- (2) profit or loss for the year;
- (3) ending fund balance (profit carryover); and
- (4) other adjustments.

D. The annual audit must include notes to the financial statements. The notes to the financial statements must include, at a minimum:

- (1) nature of organization;
- (2) basis of presentation of the financial statements;
- (3) related party activity;
- (4) restrictions on assets;
- (5) subsequent events;
- (6) uncertainties;
- (7) commitments such as mortgages, rent, donations, or all taxes not paid or not filed, if material;
- (8) contingent liabilities;
- (9) board-approved expenditures;
- (10) games tested and results: of the games tested, state:
 - (a) if the games tested included games with unsold tickets;
 - (b) if games were tested from all active sites;
 - (c) the types of games tested, such as paper pull tabs and tipboards; and
 - (d) the manufacturer ID, part number, and serial number of any games that could not be located; and
- (11) a list of all forms of gambling conducted by the organization which must be confirmed by the chief executive officer.

Subp. 4. **Supplemental ~~schedules~~ schedule; reconciliations; physical inventory.**

A. The annual audit must include ~~the following supplemental schedules:~~

~~A.~~ an allowable expense comparison schedule ~~that compares the actual allowable expense amount to the statutory limit set for allowable expenses.~~ The schedule must include, at a minimum:

- (1) ~~gross profit for the year;~~
- (2) ~~total allowable expense limit. Determined by multiplying the gross profit for the year by 55 percent. If bingo was conducted during the year, list the gross profit from bingo and multiply by 4.15 percent. The two amounts added together determine the total allowable expense limit;~~

Exempt Rules

(3) allowable expenses expended, detailed by type of expenditure as listed on the ~~G-1 Monthly Lawful Gambling Activity Summary and Tax Return Form LG100A~~, which is the total amount of actual allowable expenses from the revenue and expense statement; and,

(4) expenses below or above the allowable limit, which is the amount by which the allowable expenses expended is below or above the statutory total allowable expense limit.

B. The annual audit must include a reconciliation of the gambling operations bank accounts to the reported profit carryover. The reconciliation must include, at a minimum:

(1) a comparison of the audited fund balance (profit carryover) made to a confirmed ~~Department of Revenue~~ Gambling Control Board fund balance (profit carryover) as of the fiscal year end;

(2) any difference between the adjusted gambling fund balance and the fund balance (profit carryover) is a variance; and

(3) any or all of the items that identify the variance if known.

C. The annual audit must include a reconciliation between the number of paper pull-tab, paddlewheel paddleticket, and tipboard games played to the number of paper pull-tab, paddlewheel paddleticket, and tipboard games reported on schedule B, Report of Non-bar Coded Games Played, Destroyed or Lost, or B-2, Report of Bar Coded Games Played, Destroyed or Lost Schedule B2, Lawful Gambling Report of Barcoded Games, for the fiscal year audited. The schedule must include, at a minimum:

(1) the cost and number of games in beginning inventory;

(2) the cost and number of games purchased during the year audited;

(3) the cost and number of games available during the year audited;

(4) the cost and number of games in ending inventory as of the last day of the organization's fiscal year end;

(5) the cost and number of games used which is determined by subtracting the ending inventory from total games available;

(6) the number of games reported ~~as played, lost, or destroyed on schedule B, Report of Non-bar Coded Games Played, Destroyed or Lost, or B-2, Report of Bar Coded Games Played, Destroyed or Lost on Schedule B2, Lawful Gambling Report of Barcoded Games~~; and

(7) ~~calculate a calculation of~~ the difference between the games determined as played and games reported ~~as played, lost, or destroyed on schedule B, Report of Non-bar Coded Games Played, Destroyed or Lost, or B-2, Report of Bar Coded Games Played, Destroyed or Lost on Schedule B2, Lawful Gambling Report of Barcoded Games~~.

D. A physical inventory observation and cash count of all sites and locations must be taken as part of the annual audit process, regardless of when the audit engagement was scheduled. A physical inventory must be taken within 30 days of the balance sheet date or engagement date, whichever is later, unless prior written approval of an alternate date is obtained from the Department of Revenue. A list of the games in inventory by manufacturer ID, part number, and serial number must be submitted to the Department of Revenue within 30 days of the date the physical inventory was taken. The physical inventory and cash count must be performed by:

(1) the CPA engaged to conduct the annual audit; or

(2) two members, officers, or employees of the organization, appointed by the organization's board, who are not involved in the gambling activity of the organization. These members, officers, or employees must certify to the CPA

Exempt Rules

the correctness of their physical inventory and cash count.

If the organization deposits all of its cash on hand including cash banks in the organization's gambling account and has fewer than ten games in its inventory at the fiscal year end, it does not have to comply with the physical inventory and cash count requirements of this subpart.

Subp. 5. **Sampling and testing; closed games.** Closed games and occasions must be tested independently by the CPA based upon criteria set by the CPA within professional standards. The sampling and testing of tipboard, paper pull-tab, paddleticket, nonlinked bingo, and raffle closed games must meet the following requirements:

A. When a minimum sample size is required, the random or systematic method of sampling will be used. When a minimum sample is expanded, the expanded portion of the sample may use random, systematic, or haphazard methods. When a minimum sample is not required, the sample method may be random, systematic, or haphazard. The following chart of gross receipts will be used to determine the minimum size of a sample for closed pull-tab and tipboard games.

Gross Receipts			Minimum Sample Size
\$0	to	\$999,999	10 games
\$1,000,000	to	\$2,499,999	20 games
\$2,500,000	to	\$4,999,999	30 games
over \$5,000,000			40 games

There is no minimum sample size requirement for testing paddletickets, nonlinked bingo, and raffles. Closed games and occasions will be sampled independently by the CPA using judgment based on professional standards.

B. Closed tipboard and paper pull-tab games selected in the sample will be tested for the following minimum criteria, and any differences or deficiencies must be noted in the results of the games tested:

(1) each game specified in the sample was available from closed-deal storage;

(2) the following items as reported on ~~schedule B, Report of Non-bar Coded Games Played, Destroyed or Lost, or B-2, Report of Bar Coded Games Played, Destroyed or Lost~~ Schedule B2, Lawful Gambling Report of Barcoded Games, must be compared against test results for the same items, and differences shown:

- (a) ideal gross receipts;
- (b) ideal prizes;
- (c) total value of unsold tickets;
- (d) gross receipts;
- (e) total value of prizes paid;
- (f) net receipts;
- (g) cash in hand;
- (h) cash long or short; and
- (i) date removed from play;

(3) each deposit ticket meets the gambling receipt deposit requirements in Minnesota Statutes, section 349.19, subdivision 2;

Exempt Rules

(4) each deposit was recorded at the bank within four business days after the game was completed;

(5) each prize receipt form was:

(a) properly completed for prizes awarded of ~~\$50~~ \$100 or more and for last sale prizes of \$20 or more; and

(6)

(b) the dates on the prize receipts fall within the date the game is put into play and the date the game is removed from play, as listed on the Schedule B-2 B2 for that game, with the exception of sports-themed tipboards whose prize receipts can be completed seven days after the last frame of the professional sporting event or when all prizes are claimed, whichever occurs first;

~~(6)~~ (7) each redeemed prize winning ticket was adequately defaced;

~~(7)~~ (8) each game flare is easily available from storage; and

~~(8)~~ (9) the serial number on the flare must be compared to the serial number on the tickets.

C. The results of closed game sampling and testing must be provided to the organization upon a request from the organization.

Subp. 6. Report on internal control structure and other matters.

A. A report about internal control structure reportable conditions observed, or evidenced by testing, during the course of an audit, that could affect the organization's ability to record, process, summarize, and report financial data must be submitted. The report shall elevate a condition to that of a material weakness when the magnitude of the condition is considered material in relation to the financial statements being audited. ~~This report must follow and the department adopts and incorporates by reference the most recent edition of the internal audit standards as provided by audit section 325.11 of the American Institute of Public Accountants - "The Standards of Field Work - Communication of Internal Control Structure Related Matters Noted in an Audit," published June 1, 1994. This incorporation is not subject to frequent change and is available to the public through the Minitex interlibrary loan system. This report must include all the elements required by, and the department adopts and incorporates by reference, AU-C section 265, Communicating Internal Control Related Matters Identified in an Audit (AICPA, Professional Standards, section 265, 2020).~~ If no reportable conditions or material weaknesses are detected, a report must be submitted stating that no material weaknesses were detected. This report is required under subpart 1.

A list of the types of gambling audit reportable condition or material weakness to include in this report follows in subitems (1) to (12). This list is illustrative, and not all-inclusive:

(1) absence of appropriate segregation of duties including a detailed explanation;

(2) inadequate provision for safeguarding of inventory, cash, or other assets;

(3) excessive cash shortages or overages;

(4) material delinquent taxes due to state or federal taxing authorities;

(5) lack of required accounting records maintained;

(6) lack of or inaccurate preparation of bank reconciliations or gambling fund reconciliations;

(7) material differences between games played and games reported as played;

- (8) nonuse or inaccurate use of perpetual or physical inventories for all forms of gambling engaged in;
- (9) lack of specific required identification for tracking and accountability of deposit tickets;
- (10) material underreporting or overreporting of allowable expenses, lawful purpose expenditures, or board-approved expenditures;
- (11) failure to properly account for and report fund losses, form ~~LG-250~~ LG250, Fund Loss Report Request for Profit Carryover Adjustment; and
- (12) inattention to and lack of correction to prior year reportable conditions and material weaknesses.

B. A regulatory checklist questionnaire must be included with the report from item A, on a form prescribed by the commissioner. Responses to questions on this checklist must be based on findings and information collected during the course of the audit.

Subp. 7. **Organization's response to report on internal control structure.** The licensed organization shall file with the Department of Revenue a response to the reportable conditions item by item, including any remedial action taken or proposed by the organization. This response may be submitted with the annual audit ~~or review~~ or be filed separately within 60 days after the due date of the annual audit ~~or review~~. The response must include the following items:

A. Any profit carryover variance as shown on the reconciliation of profit carryover supplemental schedule must be identified. All identified variances which require amendments to tax returns must be amended and submitted to the Department of Revenue along with supporting documentation. The auditor must, upon agreement with the organization, assist in preparing an amended return or returns for the organization. The response must indicate if such amendments have been submitted to the Department of Revenue.

Variances which require adjustments instead of amendments should be adjusted by sending a letter to the Department of Revenue requesting an adjustment along with supporting documentation. Requests for an approved adjustment cannot be substituted for filing amended tax returns that correct the condition that resulted in the variance. If the variance is identified, an amended tax return or returns must be filed.

Unidentified variances must be investigated by the organization and identified. If after investigation an organization is unable to resolve the variance, the organization shall contact the Department of Revenue. The Department of Revenue will then assist the organization in resolving the variance. Final resolution will be based upon an organization's individual situation and can include: amended tax returns, an approved adjustment, required reimbursement from nongambling sources, or a combination of all three.

B. If the comparison of games played to games reported on ~~schedule B, Report of Non-bar Coded Games Played, Destroyed or Lost, or B-2, Report of Bar Coded Games Played, Destroyed or Lost~~ Schedule B2, Lawful Gambling Report of Barcoded Games, shows a difference, the organization must respond to the reportable conditions item by identifying and stating if the game difference was due to the games being:

- (1) missing or lost;
- (2) destroyed, with state approval;
- (3) played and unreported; or
- (4) reported in following month.

C. Specific items as noted on the internal control structure report must be responded to.

If no response is received from the organization, the organization must submit to the Department of Revenue a copy

Exempt Rules

of the audit management letter upon request.

Subp. 8. **Other.** The front page of the annual audit report must contain the following items:

- A. the organization's legal name and licensed name, if different;
- B. the organization's license number;
- C. the Minnesota ID number; and
- D. the federal ID number.

8122.0650 FAILURE TO FILE OR FAILURE TO MEET REQUIREMENTS.

Subpart 1. **Failure to file.** If an organization fails to file the required annual audit ~~or review~~, the Department of Revenue will request the delinquent items. If the organization fails to respond to the request and correct the delinquency, the Gambling Control Board will be informed and a suspension of the organization's gambling activity will be requested. An organization may also be ineligible for relicensing until the delinquent reports are submitted. The Gambling Control Board may also issue fines for noncompliance with the annual audit ~~and review~~ requirements. See Minnesota Statutes, sections 349.151, subdivision 4, paragraph (a), clause (9), and 349.155, subdivision 4.

Subp. 2. **Failure to meet requirements.** If the audit ~~or review~~ fails to comply with all or part of the audit ~~or review~~ requirements, the audit ~~or review~~ will be deemed deficient and not satisfying the annual audit ~~or review~~ requirements. If an organization fails to file the required annual audit ~~or review~~ or fails to comply with any part of the requirements for the annual audit ~~or review~~, the Department of Revenue will request the delinquent items. If the organization fails to respond to the request and correct the delinquency, the Gambling Control Board will be informed and a suspension of the organization's gambling activity will be requested. An organization may also be ineligible for relicensing until the delinquent reports are submitted. The Gambling Control Board may also issue fines for noncompliance with the annual audit ~~and review~~ requirements. See Minnesota Statutes, sections 349.151, subdivision 4, paragraph (a), clause (9), and 349.155, subdivision 4.

REPEALER. Minnesota Rules, part 8122.0150, subpart 11, is repealed.

Official Notices

Pursuant to *Minnesota Statutes* §§ 14.101, an agency must first solicit comments from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency by publishing a notice in the *State Register* at least 60 days before publication of a notice to adopt or a notice of hearing, and within 60 days of the effective date of any new statutory grant of required rulemaking.

The *State Register* also publishes other official notices of state agencies and non-state agencies, including notices of meetings and matters of public interest.

Department of Labor & Industry (DLI) Notice of Correction for Highway/Heavy Prevailing Wage Rates

On September 28, 2020 the Commissioner of Labor & Industry certified prevailing wage rates for highway and heavy construction projects in 10 regions. These rates were identified by annual voluntary survey of public works highway and heavy construction projects in Minnesota collected by the Department.

This is a Notice of Correction to wage rates listed below effective February 1, 2021. This correction is for all public works highway and heavy contracts advertised for bid on or after this date.

Landscaping equipment, (Labor Code 203) includes hydro seeder, or mulcher, sod roller, farm tractor with

attachment specifically seeding sodding, or plant, and two-framed forklift (excluding front, posi-track, and skid steer loaders), no earthwork or grading for elevations in Region 2, certified rates are corrected as follows:

- Certified rate: Base rate - \$27.05 Fringe rate - \$21.55 Total rate - \$48.60

Effective February 1, 2021

- **Corrected rate: Base rate - \$20.00 Fringe rate - \$0.00 Total rate - \$20.00**

Wage rate determinations are available online at:

<http://www.dli.mn.gov/business/employment-practices/prevaling-wage-highway-and-heavy-rates>

Questions regarding determinations may be directed to the following:

Division of Labor Standards & Apprenticeship
443 Lafayette Road N
St. Paul, MN 55155
Phone: 651-284-5091
Email: dli.prevwage@state.mn.us

Minnesota Department of Revenue

REQUEST FOR COMMENTS Possible Rules Governing Recordkeeping, *Minnesota Rules* 8130.7500; Revisor's ID Number R-04537

Subject of Rules. The Minnesota Department of Revenue ("Department") requests comments on possible rules governing sales and use tax ("SUT") recordkeeping and consolidated return requirements. The Department is considering repealing *Minnesota Rules*, part 8130.7500, subparts 3, 6 and 8, which concern consolidated returns and recordkeeping, and replacing them with a new rule. The focus of the possible new rule – providing updated SUT tax recordkeeping requirements, including clarifications that address changes in recordkeeping technology. The Department is also considering using the new rule to make minor changes to *Minnesota Rules*, part 8130.7500, subpart 3, which provides the conditions under which a person with two or more places of business may elect to file a consolidated SUT return.

Persons Affected. The possible replacement rule would affect retailers subject to the state's SUT recordkeeping requirements and third parties assisting retailers with recordkeeping compliance. In addition, it could also affect retailers with two or more places of business that elect to file a consolidated SUT return.

Statutory Authority. The Department's statutory authority to adopt the possible replacement rule is set forth in *Minnesota Statutes*: 1) section 297A.77, subd. 5, which provides that SUT taxpayers "shall keep such records...and comply with such rules, as the commissioner may from time to time prescribe"; 2) section 270C.03, which grants the Commissioner of Revenue authority to "administer and enforce the assessment and collection of taxes"; and 3) section 270C.06, which provides that the "commissioner shall from time to time, make, publish, and distribute rules for the administration and enforcement of state tax laws. The rules have the force of law." Under these statutes, the Department has authority to adopt the contemplated replacement rule.

Public Comment. The purpose of this notice is to allow the public to comment on how the Department might improve the current rule governing SUT recordkeeping and consolidated return requirements – *Minnesota Rules*, part 8130.7500.

The Department does not have available for review a draft of the possible replacement rule, but would like to hear from the public on what the Department should address as it considers drafting a replacement of the current rule. For example, what specific recordkeeping requirements should be clarified to account for changes in recordkeeping technology.

Official Notices

Interested persons or groups may submit written comments until 4:30 p.m. on Monday, April 5, 2021. The Department will not publish a notice of intent to adopt any replacement rule until more than 60 days after this request for comments, at which time a draft of the possible replacement rule would be available for comment.

Submit comments via the Office of Administrative Hearings Rulemaking e-comments website at <https://minnesotaoah.granicusideas.com/discussions>.

Rule Drafts. The Department does not anticipate that a draft of any proposed replacement rule will be available before its publication in the notice of intent to adopt.

Agency Contact Person. Written questions and requests for more information on this Request for Comments should be directed to:

Jim Jordan
Appeals and Legal Services Division
Minnesota Department of Revenue
600 North Robert Street
Mail Station 2220
St. Paul, MN 55146
jim.jordan@state.mn.us

Alternative Format. Upon request, this information may be made available in an alternative format, such as large print, braille, or audio. To make such a request, please contact the agency contact person using the contact information above.

NOTE: Comments received in response to this request will not necessarily be included in the formal rulemaking record submitted to the administrative law judge if and when a proceeding to adopt rules is started. The agency is required to submit to the judge only written comments received after any replacement rule is formally proposed. If you submitted comments during development of the rule and want to ensure that the judge reviews them, you should resubmit the comments after any replacement rule is proposed.

Dated: February 1, 2021

Robert Doty, Commissioner
Department of Revenue

State Grants & Loans

In addition to requests by state agencies for technical/professional services (published in the State Contracts Section), the *State Register* also publishes notices about grants and loans available through any agency or branch of state government. Although some grant and loan programs specifically require printing in a statewide publication such as the State Register, there is no requirement for publication in the *State Register* itself. Agencies are encouraged to publish grant and loan notices, and to provide financial estimates as well as sufficient time for interested parties to respond.

SEE ALSO: Office of Grants Management (OGM) at: <http://www.grants.state.mn.us/public/>

Minnesota Department of Agriculture

Pesticide and Fertilizer Management Division

Notice of Request for Proposal Agricultural Fertilizer Research and Education Council (AFREC) Research and Outreach Coordinator

The Minnesota Legislature established the Minnesota Agricultural Fertilizer Research and Education Program for directing fertilizer research and outreach program. The enabling legislation establishing the governing Agricultural Fertilizer Research and Education Council (AFREC) is Minnesota Statute 18C.70 and 18C.71. The Minnesota Legislature also established the funding mechanism for the program. A maximum of \$25,000 has been set aside for the Research and Outreach Coordinator position for a June 1, 2021 through March 31, 2022 duration. Only one award will be made for the Research and Outreach Coordinator position.

Any organization, research entity, individual, or business with the desired skills listed in this RFP is eligible to apply and receive funding. This includes farmers/farmer networks, institutions of higher education, research institutions, nonprofit organizations, agricultural cooperatives, and agricultural businesses with research capabilities.

Minimum desired skills for Research and Outreach Coordinator:

- Advanced experience in facilitating discussions and fostering coordination, new ideas, and meaningful partnerships across diverse audiences which comprise the AFREC Council membership, research coordinators from commodity programs, leadership and researchers from the University of Minnesota, and other research organizations;
- Ability to assist the Council in the development and implementation of long-term research goals without undermining the responsibilities of the Council itself;
 - Experience working with agricultural issues and audiences;
 - Advanced experience in agricultural soil fertility research, status of developing technology, current practices of Minnesota producers, sound understanding of current dealership recommendations and beliefs, etc.;
 - Advanced understanding of grant writing, work plan development and budgeting associated with soil fertility research and education projects; and
 - Facilitate coordination between multiple principal investigators when objectives are similar.

To request a copy of the RFP, application, and supporting documents contact:

E-mail: Margaret.Wagner@state.mn.us

Minnesota Department of Agriculture

Phone: 651-201-6488

Questions must be submitted via email to Margaret.Wagner@state.mn.us by 4:00 p.m. Central Time, on February 17, 2021. Answers will be sent via email and shared with everyone that requested the RFP.

Questions should not be submitted through other means. MDA employees are not authorized to provide advice on any applications. Applicants who solicit or receive advice from unauthorized MDA employees may be disqualified from

State Grants & Loans

eligibility for a grant award.

Submission of Proposal Deadline

Email applications and supporting documents to this RFP to *Margaret.Wagner@state.mn.us* no later than **3:00 p.m. February 22, 2021 Central Time. Late proposals will not be considered. Respondents will receive an email confirmation of receipt.**

This request does not obligate the State to award or complete the work contemplated in this notice. The State reserves the right to cancel this RFP if it is considered to be in its best interest. All expenses incurred in responding to this notice are solely the responsibility of the responders.

Department of Employment and Economic Development (DEED) Notice of Grant Opportunity

NOTICE IS HEREBY GIVEN that the Minnesota Department of Employment and Economic Development (DEED) places notice of any available grant opportunities online at <https://mn.gov/deed/about/contracts/open-rfp.jsp>

Minnesota Housing Request for Proposals for the Publicly Owned Housing Program

Minnesota Housing announces the availability of \$15 million in General Obligation (GO) bond proceeds through a one-time Request for Proposals (RFP). Funds are administered through the Publicly Owned Housing Program (POHP) to help finance public housing rehabilitation costs.

Application Process

For further information, including eligibility criteria and the POHP application materials and instructions, please reference Minnesota Housing's *website* (www.mnhousing.gov) > Multifamily Rental Partners > Apply for Funding > Getting Started > Deferred Loans > Publicly Owned Housing Program > View More Information). Minnesota Housing must receive applications no later than 12:00 p.m. Central Standard Time (CST) on Thursday, April 29, 2021. Please Contact Irene Ruiz-Briseno at 651.296.3837 if you have questions.

Department of Human Services Aging and Adult Services and Disability Service Divisions Addendum to Request for Proposals to Qualified Grantees to Provide Consultation Services

The Minnesota Department of Human Services through its Aging and Adult Services and Disability Service Divisions has published an Addendum to its Request for Proposal to Qualified Grantees to Provide Consultation Services that was published in the January 4, 2021 State Register. In the Addendum, The Minnesota Department of Human Services is extending the date for which questions are addressed, from Jan. 25, 2021 to Feb 3, 2021; the date for Proposals to be received, from Feb, 8, 2021 to March 4, 2021; and the approximate date contracts will be awarded from March 29, 2021 to April 29, 2021.

The text of the RFP Addendum can be viewed by visiting the Minnesota Department of Human Services RFP web site: <https://mn.gov/dhs/partners-and-providers/grants-rfps/open-rfps/>

For more information please contact:

State Grants & Loans

Cara Benson
Department of Human Services
Disability Services Division
P.O. Box 64967
444 Lafayette Road North, St. Paul, MN 55155 0967
Email: *DHS.CFSS@STATE.MN.US*

This is the only person designated to answer questions by potential responders regarding this request.

To obtain this information in a different format, please email *Emily.Waymire@state.mn.us*.

This request does not obligate the State to complete the work contemplated in this notice. The State reserves the right to cancel this solicitation. All expenses incurred in responding to this notice are solely the responsibility of the responder.

Department of Human Services Behavioral Health Division

Notice of Request for Proposals to Utilize a Positive Community Norms Framework to Implement Prevention Programs and Strategies to Reduce Youth Alcohol, Nicotine, and Other Drug Use Through Community-Based Positive Community Norms Grants

The Minnesota Department of Human Services (DHS or State) is requesting proposals to **reduce youth alcohol, nicotine, and other drug use and increase local capacity to implement effective alcohol, tobacco and other drug prevention through multiple agencies and sectors of a community working together toward this common goal. The funded communities will use a Positive Community Norms framework to direct their efforts. Extensive training and technical assistance on this framework will be provided funded communities.**

DHS is seeking proposals for the grant period July 1, 2021 through June 30, 2026.

For more information contact:

Phyllis L. Bengtson
Department of Human Services
Behavioral Health Division
P.O. Box 64977
540 Cedar St, St. Paul, MN 55164 0977
Phone: (651) 431-2476 office
(763) 232-5890 cell
phyllis.bengtson@state.mn.us

This is the only person designated to answer questions by potential responders regarding this request.

To obtain this information in a different format, please email *Emily.Waymire@state.mn.us*.

Proposals submitted in response to this Request for Proposals (RFP) must be received at the email address listed in the RFP no later than **4:00 p.m., Central Time, on March 26, 2021. Late proposals will not be considered.** Proposals received via other methods will not be considered.

The RFP can be viewed by visiting the Minnesota Department of Human Services Grants, Requests for Proposals (RFP) and Requests for Information (RFI) web site: <https://mn.gov/dhs/partners-and-providers/grants-rfps/open-rfps/>

This request does not obligate the State to complete the work contemplated in this notice. The State reserves the right to cancel this solicitation. All expenses incurred in responding to this notice are solely the responsibility of the responder.

State Grants & Loans

Department of Natural Resources (DNR) Notice of Shade Tree Program Bonding Grants, 2021-2024

GENERAL GUIDELINES and INFORMATION

Eligible Applicants:

All cities, counties, townships, and park and recreation boards in cities of the first class are eligible to apply.

Priority will be given to:

- Applicants with a known emerald ash borer infestation within their boundaries for removal and replacement of ash trees
- Projects removing and replacing ash trees that pose significant public safety concerns
- Projects that benefit underserved populations and areas of concern for environmental justice

Eligible Activities:

- Removal and replanting of shade trees on public land to provide environmental benefits;
- Replacement of trees on public land lost to forest pests, disease, or storm;
- Tree planting on public land to establish a more diverse community forest better able to withstand disease and forest pests

Any tree planted with this grant must be a climate-adapted species to Minnesota.

Project Timeline:

Application Available: Monday, February 1, 2021

Application Deadline: Monday, March 22, 2021

Application Procedures:

After reading through the Request for Applications, complete all parts of the application found *online*. Email completed application to ucf.dnr@state.mn.us (only emailed applications will be accepted). Applications must be received by Monday, March 22, 2021 to be considered eligible for funding.

Selection Process:

DNR's Urban & Community Forestry Team will review and evaluate grant applications, and prioritize proposals. The UCF Grants Steering Committee will recommend projects and award amounts. DNR will review all committee recommendations and is responsible for final award decisions. Grantees will be notified by Monday, April 12, 2021.

Questions:

A list of Frequently Asked Questions (FAQs) is available *online*. FAQs will be updated weekly with questions received through March 12, 2021. Direct questions to ucf.dnr@state.mn.us.

State Contracts

Informal Solicitations: Informal solicitations for professional/technical (consultant) contracts valued at over \$5,000 through \$50,000, may either be published in the *State Register* or posted on the Department of Administration, Materials Management Division's (MMD) Web site. Interested vendors are encouraged to monitor the P/T Contract Section of the MMD Website at www.mmd.admin.state.mn.us for informal solicitation announcements.

Formal Solicitations: Department of Administration procedures require that formal solicitations (announcements for contracts with an estimated value over \$50,000) for professional/technical contracts must be published in the *State Register*. Certain quasi-state agency and Minnesota State College and University institutions are exempt from these requirements.

Requirements: There are no statutes or rules requiring contracts to be advertised for any specific length of time, but the Materials Management Division strongly recommends meeting the following requirements: \$0 - \$5000 does not need to be advertised. Contact the Materials Management Division: (651) 296-2600 \$5,000 - \$25,000 should be advertised in the *State Register* for a period of at least seven calendar days; \$25,000 - \$50,000 should be advertised in the *State Register* for a period of at least 14 calendar days; and anything above \$50,000 should be advertised in the *State Register* for a minimum of at least 21 calendar days.

Department of Administration

Real Estate and Construction Services

Notice of Request for Qualifications (RFQ) and Fee Schedule for Professional Services of Minnesota Registered Architects, Engineers, Interior Designers, Land Surveyors, Landscape Architects, Geoscientists, and Owners Representatives – T#21AMR

The Department of Administration, Real Estate and Construction Services ("State"), requests qualifications of Minnesota registered architects, engineers, interior designers, land surveyors, geoscientists, and Owners Representatives ("Consultant") to assist the State in providing studies, predesigns, design through construction documents, construction administration, post construction services, interior design, land surveys, geosciences, and project related professional services through 2/27/2026. These projects will be varied in nature and scope and will involve new construction and remodeling, which includes but is not limited to buildings, commissioning, bridges, parking structures, site and utility work, roadways, and land development.

Unless otherwise provided in Minnesota Statutes § 16B.33, the following guidelines apply when using the Master Roster. State agency construction projects requiring a primary designer will have an estimated cost of construction of no greater than \$2,000,000.00; or a study, report, or predesign for a state agency planning project will have a consultant estimated fee no greater than \$200,000.00. Primary Designers for projects to construct, erect, or remodel a building with an estimated cost in excess of these amounts will be selected by the State Designer Selection Board in accordance with Minnesota Statutes § 16B.33.

The Request for Qualifications document may be found online at <http://mn.gov/admin/business/vendor-info/construction-projects/solicitations-announcements.jsp>. Copies of the RFQ may also be requested from:

Contracts Officer
Real Estate and Construction Services
309 Administration Building, 50 Sherburne Avenue
St. Paul, MN 55155
recs.contracting@state.mn.us
(651) 201-2550

The Request for Qualifications and Fee Schedule will remain open continually to enable individuals and firms not on the Roster to submit their qualifications and fee schedules. One year after a completed response is added to the Master Roster, the firm may be asked whether it wants to remain on the roster. If the responder wants to continue to remain on the roster, it will be able to update its fee schedule, and will be required to submit updated written documents. If no response is received within 30 days of the notice, the responder's name will be removed from the Master Roster until

State Contracts

such time as it has re-submitted a complete response to the RFQ.

The State reserves the right to cancel this solicitation if it is considered to be in its best interest. The RFQ is not a guarantee of work and it does not obligate the State to award any contracts. The State reserves the right to discontinue the use or cancel all or any part of this Master Roster program if it is determined to be in its best interest. All expenses incurred in responding to this notice are solely the responsibility of the responder.

Minnesota Amateur Sports Commission National Sports Center Foundation Request for Proposals for Maintenance Building at the National Sports Center

Project Overview

The Minnesota Amateur Sports Commission (MASC) and the National Sports Center Foundation (NSCF) invite Contractors and groups with significant experience in the Design/Build of new maintenance building and facility storage at the National Sports Center in Blaine, Minnesota.

Goal

The goal of this Request for Proposals is to evaluate companies that can provide a quality product, in designing and building a maintenance facility and storage area that meets the turf and operational needs of the world's largest sports facility. In addition, the schedule of the work must be completed around the busy summer season and provide a competitive price.

Scope of Work

- Design and construct a functional 20,000+ sq ft maintenance building within budget
- Provide a functional site plan which includes outdoor storage
- Match NSC campus feel and concept
- Provide outdoor fueling options incorporated into facility design
- Provide equipment cleaning alternatives
- Chemical storage to be included in facility design

Tasks

The person(s) who respond to this RFP will be required to submit a cost per square ft range proposal which addresses each of the following subject areas:

1. 20,000 sf maintenance building
 - a. Meets state, local building codes
 - b. Indoor/outdoor equipment wash area
 - c. Fuel dispensing options
 - d. Limited office/finished space
 - e. Parking and all infrastructure to be included
 - f. Total Cost per square foot

2. 5,000 sf indoor storage area
 - a. Chemical storage area
 - b. Temporary dome storage area
 - c. Temperature controlled
 - d. Price will include all utilities
 - e. Total Cost per square foot

3. Demolition of the existing Maintenance Buildings/ Site restoration
 - a. Total cost

Value Engineering

The NSCF wishes to discuss with qualified contractors the opportunity of alternatives that would result in cost savings towards the project. Contractors who wish to submit value engineering must include the cost saving item(s) in the Request for proposals as a separate line item. All items submitted may/may not be considered by the NSCF.

Partnership

The NSCF is a Not for Profit 501c(3) that partners with companies to help support healthy active lifestyles in youth through sport. These partnerships allow the NSCF to keep participation cost low for youth and families and strive to never let cost be the barrier for participation. We welcome your thought and ideas as to partnerships your organization can bring as part of this proposal.

Proposal Due Date

All proposals must be received not later than 4:00 p.m., Central Daylight Time, Monday, February 8th 2021.

Late proposals will not be considered.

All costs incurred in responding to this RFP will be borne by the responder. Emailed responses will not be accepted or considered.

Proposal Instructions

Two electronic/printed copies of your complete proposal must be sent to:

Karah Lodge, Associate Director
Email: klodge@mnsports.org
Phone: 763.717.3238
National Sports Center Foundation
1700 – 105th Avenue NE
Blaine, Minnesota 55449

Minnesota State Colleges and Universities (Minnesota State) Non-Construction Related Bid and Contracting Opportunities

Minnesota State is now placing additional public notices for P/T contract opportunities, goods/commodities, and non-construction related services on its Vendor and Supplier Opportunities website (<http://minnstate.edu/vendors/index.html>). New public notices may be added to the website on a daily basis and be available for the time period as indicated within the public notice.

If you have any questions regarding this notice, or are having problems viewing the information on the Vendor and Supplier Opportunities website, please call the Minnesota State Procurement Unit at 651-201-1444, Monday-Friday, 9:00 am – 4:00 pm.

Minnesota State Colleges and Universities (Minnesota State) Dakota County Technical College Notice of Request for Proposal for On-Campus Dining Services

Dakota County Technical College is requesting proposals for operating its on-campus food services. We are looking for a contractor to operate all college food services while classes are in session, including dining, coffee shop, and catering for our Rosemount, MN campus.

To receive a complete copy of the proposal, please email purchasing@dctc.edu or visit <https://www.minnstate.edu/vendors/index.html>

Proposals must be sealed with a notation on the outside of the envelope stating: DCTC Dining Services Proposal – DELIVER IMMEDIATELY.

State Contracts

Mail or deliver (faxes and email will not be accepted) the sealed proposal. The proposal must be received no later than 12:00pm on Friday, March 19, 2021, Mail or deliver to:

Dakota County Technical College- DCTC Dining Services Proposal
Auxiliary Services Department
1300 145th Street E., Rosemount, MN 55068
Attn: David Schlosser
Phone (651) 423-8317

PROPOSAL CLOSE DATE IS Friday, March 19, 2021 at 12:00 p.m. CST

Minnesota State Colleges and Universities (Minnesota State) Inver Hills Community College Notice of Request for Proposal for On-Campus Dining Services

Inver Hills Community College is requesting proposals for operating its on-campus food services. We are looking for a contractor to operate all college food services while classes are in session, including dining, coffee shop, and catering for our Inver Grove Heights, MN campus.

To receive a complete copy of the proposal, please email purchasing@inverhills.edu or visit <https://www.minnstate.edu/vendors/index.html>

Proposals must be sealed with a notation on the outside of the envelope stating: IHCC Dining Services Proposal – DELIVER IMMEDIATELY.

Mail or deliver (faxes and email will not be accepted) the sealed proposal. The proposal must be received no later than 12:00pm on Friday, March 19th, 2021. Mail or deliver to:

Inver Hills Community College
Auxiliary Services Department
2500 East 80th Street
Inver Grove Heights, MN 55076
Attn: David Schlosser
Phone (651) 450-3247

PROPOSAL CLOSE DATE IS Friday, March 19, 2021 at 12:00 p.m.

Minnesota State Lottery Request for Proposals for Sponsorship Agreements

Description of Opportunity

The Minnesota State Lottery develops sponsorship agreements throughout the year with organizations, events, and sports teams to create excitement for lottery players, to interest new players and increase the visibility of lottery games. The Lottery encourages and continually seeks new sponsorship agreements to help achieve current Lottery marketing goals.

Proposal Content

A sponsorship proposal presented to the Lottery should meet the following three criteria:

1. Maximize Lottery Visibility – the event, sports or tie-in proposal should draw a large number of desired participants (typically 50,000 or more) whose demographics match the Lottery player profile. The Lottery is interested in effectively delivering its message of fun and entertainment to Minnesota adults whose demographics skew primarily towards those aged 25-64, with a household income of \$35,000-\$75,000, and having an educational background of

some college or higher. The Lottery does not market to those under the age of 18, and family events with high levels of children present are generally not accepted. Attendance, on-site signage visibility and paid media exposure will be critical components that will be evaluated.

2. Enhance Lottery Image- – the event, sports or tie-in proposal should inherently project the attitude that the Lottery is a fun and socially acceptable part of the community. The Lottery’s presence should fit well within the lineup of other sponsors. The Lottery is interested in creating opportunities whereby the sponsorship can translate into sales revenue, either via on-site sales from a Lottery booth, from sales-generating promotions with Lottery retailers or from joint programs with the sponsor’s media partners.

3. Provide Promotional Extensions – the event, sports or tie-in proposal should offer exciting, value-added ways to interact with our players and have opportunities to motivate attendees, listeners and viewers to participate in and purchase Lottery games. The proposal must include proper staffing availability or other considerations to help the Lottery implement any appropriate promotional extension ideas.

Proposals should address all pertinent elements of the sponsorship and how the Lottery criteria as stated above and on the Evaluation Form are to be met. To view or print copies of the Request for Proposal go to <http://www.mnlottery.com/vendorops.html>

This Solicitation does not obligate the state to award a contract or pursue a proposed sponsorship opportunity, and the state reserves the right to cancel the solicitation if it is considered to be in its best interest.

Questions

Questions concerning this Solicitation should be directed to:

Jason LaFrenz, Marketing Director
Minnesota State Lottery
2645 Long Lake Road
Roseville, MN 55113
Telephone: (651) 635-8230
Toll-free: 1-888-568-8379 ext. 230
Fax: (651) 297-7496
TTY: (651) 635-8268
E-mail: jasonla@mnlottery.com

Other personnel are not authorized to answer questions regarding this Solicitation.

Response Delivery

All responses must be in writing and delivered to the contact noted above. Proposals will be accepted on an ongoing basis.

Minnesota Department of Transportation (MnDOT) Engineering Services Division Notices Regarding Professional/Technical (P/T) Contracting

P/T Contracting Opportunities: MnDOT is now placing additional public notices for P/T contract opportunities on the MnDOT’s Consultant Services website. New public notices may be added to the website on a daily basis and be available for the time period as indicated within the public notice.

Taxpayers’ Transportation Accountability Act (TTAA) Notices: MnDOT is posting notices as required by the TTAA on the MnDOT Consultant Services website.

MnDOT’s Prequalification Program: MnDOT maintains a Pre-Qualification Program in order to streamline the process of contracting for highway related P/T services. Program information, application requirements, application

State Contracts

forms and contact information can be found on MnDOT's Consultant Services website. Applications may be submitted at any time for this Program.

MnDOT Consultant Services website: www.dot.state.mn.us/consult

If you have any questions regarding this notice, or are having problems viewing the information on the Consultant Services website, please call the Consultant Services Help Line at 651-366-4611, Monday – Friday, 9:00am – 4:00pm.

Non-State Public Bids, Contracts & Grants

The State Register also serves as a central marketplace for contracts let out on bid by the public sector. The *State Register* meets state and federal guidelines for statewide circulation of public notices. Any tax-supported institution or government jurisdiction may advertise contracts and requests for proposals from the private sector. It is recommended that contracts and RFPs include the following: 1) name of contact person; 2) institution name, address, and telephone number; 3) brief description of commodity, project or tasks; 4) cost estimate; and 5) final submission date of completed contract proposal. Allow at least three weeks from publication date (four weeks from the date article is submitted for publication). Surveys show that subscribers are interested in hearing about contracts for estimates as low as \$1,000. Contact editor for further details.

Besides the following listing, readers are advised to check: <http://www.mmd.admin.state.mn.us/solicitations.htm> as well as the Office of Grants Management (OGM) at: <http://www.grants.state.mn.us/public/>.

Sylvan Township

Request for Proposals for Camp Ripley Sentinel Landscape Comprehensive Literature Assessment

The Sylvan Town Board of Supervisors and MN Historical Society asking for sealed bids for Request For Proposals (RFP), for Camp Ripley Sentinel Landscape Comprehensive Literature Assessment.

Questions may be directed to the Town Clerk during the hours of 9:00 AM - 12:30 PM and 1:00 PM – 2:30 PM Monday through Friday at the Sylvan Town Hall.

Written requests can be made to the following address:

Sylvan Township
Attn: Town Clerk
12956 24th Avenue SW
Pillager MN 56473

And information can be found on the Township Website at Sylvantwp.com.

Sealed bids and electronic PDF bid submittals must be received at the Sylvan Town Hall by 10:00 AM on Wednesday, February 24, 2021. Send PDF format submittals to: clerk@sylvantwp.com

Bids will be opened by the Clerk and Grant Committee at 10:00 AM on Tuesday February 24th, 2021.

The RFP review Committee will meet to review the bids on March 1, 2021 and develop a recommendation and develop contract language with the Township staff and secure signatures. The Sylvan Town Board will approve the contract at their regular meeting on March 4, 2021 at the Town Hall.

The RFP that will be awarded may not necessarily be based only on lowest bid, but rather **best value** based on criteria listed in the RFP that includes, but is not limited to, experience and ability to deliver within the scope of the RFP.

