

Metro Conservation Districts



**Metropolitan Soil and Water Conservation Districts
Technical Service Area Joint Powers Board (MCD) Meeting
Washington Conservation District
455 Hayward Ave N., Oakdale, MN 55128
4:00 PM, Wednesday, Feb 26, 2026**

AGENDA

<u>Item</u>	<u>Description</u>	<u>Packet Pages</u>	<u>Type</u>
1	Call to Order		
2	Attendance Roll Call/Introductions		
3	Election of Officers		
4	Approval of Agenda		Action
5	Minutes		
	5.1 November 19, 2025, Regular Board meeting	2-4	Action
6	Treasurer's Report – <i>Scott reporting</i>		
	6.1 February Treasurer's Report	5	Action
	6.2 Checking Account Transactions Report	6	Information
7	Manager Meeting Notes from 1/28/2026	7-10	Information
8	Special Programs		
	8.1 Engineering and Technical Assistance (ETA) Program – <i>Dakota reporting</i>		
	8.1.1 ETA & Equipment Reports as of December 31, 2025	11	Information
	8.1.2 Grant Status Report as of December 31, 2025	12	Information
	8.2 MN Ag Water Quality Certification Program (MAWQCP) – <i>Scott Reporting</i>		Information
	8.3 Metro Children's Water Festival (MCWF) – <i>Ramsey Reporting</i>	13-15	Information
9	Other Business		
	9.1 Official Depository Institution: Hometown Bank, Jordan – <i>Scott</i>		Action
	9.2 Official Publication: Star Tribune – <i>Scott</i>		Action
	9.3 FY2024 Financial Discussion – <i>Scott</i>		Action
	9.4 FY2024 Audited Financial Statements – <i>Scott</i>	16-37	Information
	9.5 2026-2028 MCD ETA Program Host Services JPA – <i>Scott</i>	38-41	Action
	9.6 2026-2028 MCD Administrative Services JPA – <i>Scott</i>	42-44	Action
	9.7 2026-2028 MCD Drone Host Services JPA – <i>Scott</i>	45-48	Action
	9.8 2026-2028 MCD Drone Use Agreement – <i>Scott</i>	49-52	Action
10	Member Updates		
11	Adjourn		Action

PUBLIC NOTICE: The February 26, 2026, regular board meeting will take place in person with an option to participate remotely. Board members who plan on be attending remotely are listed on the MCD's website at <https://www.metrotsa4.org/board>. A link for remote attendance will be provided to all representatives, alternates, and staff, and to anyone who requests one. Please call 952-492-5425 for more information or instructions.



DRAFT REGULAR MCD BAORD MEETING MINUTES
Wednesday, November 19, 2025
Washington Conservation District, 455 Hayward Ave N, Oakdale, MN
(In-person meeting with virtual attendance option)

Attendance:

<u>Member</u>	<u>Supervisors</u>	<u>Staff</u>
Anoka CD	Glenda Meixell*	
Carver SWCD		Mike Wanous
Chisago SWCD	Rick Cedergren*	Craig Mell
Dakota SWCD	Laura Zanmiller*	Ashley Gallagher
Hennepin County		
Isanti SWCD	Franklin Curtis	
Ramsey County		Ann White Eagle
Scott SWCD	Doug Schoenecker*	Troy Kuphal, Shelly Tietz
Sherburne SWCD	Jason Selvog*	Francine Larson
Washington CD	John Rheinberger	Jay Riggs
Wright SWCD	Mike Zieska	

* Attended remotely due to a travel constraint or scheduling conflict.

1. Call to Order

The meeting was called the meeting to order at 4:02 pm. A quorum was present.

2. Attendance Roll Call/Introductions

Kuphal called roll.

3. Approve of Agenda

Motion 25.020 Motion by Schoenecker, second by Curtis, to approve the agenda as presented. Kuphal led roll call vote. Voting Aye: Rheinberger, Curtis, Zanmiller, Selvog, Cedergren, Zieska, Schoenecker. Voting Nay: None

Supervisor Meixell joined the meeting at 4:06.

4. Approval of August Regular Meeting Minutes

Motion 25.021 Motion by Cedergren, second by Zieska, to approve the minutes of the August 27, 2025, meeting, with the correction to reflect the attendance of Kelly Miller from Ramsey County. Kuphal led roll call vote. Voting Aye: Rheinberger, Curtis, Zanmiller, Selvog, Cedergren, Zieska, Schoenecker, Meixell. Voting Nay: None

5. Treasurer’s Report – Scott SWCD Reporting

6.1 Treasurer’s Report – November 12, 2025

Shelly Tietz read the Treasurer’s Report with balances as of November 12, 2025.

Motion 25.022 Motion by Zanmiller, second by Schoenecker, to approve the treasurer report as presented subject to audit. Kuphal led roll call vote. Voting Aye: Rheinberger, Curtis, Zanmiller, Selvog, Cedergren, Zieska, Schoenecker, Meixell. Voting Nay: None

6.2 Checking Account Transaction Report

The checking account transaction report was published, no discussion.

6. Manager’s Meeting Notes for September 22 and October 29

Manager meetings notes submitted for review. No Discussion.

7. Special Programs

7.1 Engineering and Technical Assistance (ETA) Program

7.1.1 ETA & Equipment Reports

Ashley Gallagher reported; no discussion.

7.1.2 Grant Status Report

Ashley Gallager reported; no discussion.

7.1.3 FY26 NPEAP/ESTS Work Plan and Grant Agreement with BWSR

Motion 25.023 Motion by Meixell, second by Zieska, to approve the FY26 NPEAP/ESTS Grant Work Plan and authorize execution of the grant agreement. Voting Aye: Rheinberger, Curtis, Zanmiller, Selvog, Cedergren, Zieska, Schoenecker, Meixell. Voting Nay: None

7.2 MN Ag Water Quality Certification

Motion 25.024 Motion by Schoenecker, second by Zanmiller, to approve the FY26-2027 Joint Powers Agreement with MDA for MAWQCP. Voting Aye: Rheinberger, Curtis, Zanmiller, Selvog, Cedergren, Zieska, Schoenecker, Meixell. Voting Nay: None

7.3 Metro Children’s Water Festival

Ann White Eagle reported; the Children’s Water Festival that was held on September 24, 2025.

8. Other Business

7.4 2026-2028 Work Plan and Budget

Kuphal reviewed the draft 2026-2028 Work Plan and Budget, explaining in detail the more substantive changes including the decrease in membership dues to decrease the Metropolitan Conservation Districts fund balance, noting that once the fund balance reaches the goal balance, member dues will need to substantially increase. Kuphal also reviewed a section in the work plan for future programming interests.

Motion 25.025 Motion by Zieska, second by Cedergren, to approve the 2026-2028 Work Plan as presented. Voting Aye: Rheinberger, Curtis, Zanmiller, Selvog, Cedergren, Zieska, Schoenecker, Meixell. Voting Nay: None

Kuphal provided an update on the drone that Metropolitan Conservation Districts purchased in February. Discussion ensued regarding unique FAA and MNDOT requirements and how MCD would ensure compliance as owners of the drone. Staff recommended using the existing host member model, whereby MCD enters into a Joint Powers Agreement with a member who assume responsibility for ensuring that all state and federal requirements are met including but not limited to registration and reporting. Tietz noted Scott SWCD will contact Minnesota Counties Intergovernmental Trust to ensure that the proper insurance is secured.

Motion 25.026 Motion by Schoenecker, second by Cedergren, to authorize staff to proceed with preparing a Joint Powers Agreement that outlines Host responsibilities for compliance with FAA and MNDOT rules and regulations, for consideration at the next Board meeting. Voting Aye: Rheinberger, Curtis, Zanmiller, Selvog, Cedergren, Zieska, Schoenecker, Meixell. Voting Nay: None

Kuphal confirmed a final Joint Powers Agreement will be presented at the February 2026 board meeting for approval, adding that the drone should not be flown until the agreement is signed.

9. Member District Updates

None.

10. Adjourn

Motion 25.027 Motion by Meixell, second by Curtis, to adjourn the meeting at 4:58 pm. Kuphal led roll call vote. Voting Aye: Rheinberger, Curtis, Zanmiller, Selvog, Cedergren, Zieska, Schoenecker, Meixell. Voting Nay: None

Next meeting February 25, 2026.

Respectfully submitted,

Glenda Meixell, Secretary

Date

**Metropolitan Conservation District
Treasurer's Report
As of February 11, 2026**

Previous Cash
Balance 2/11/2026

ETA - Engineering and Technical Assistance

ASSETS		
Cash - Previous Balance - 11/12/2025	\$128,646.74	
Income		\$390,000.00
Expense		\$65,620.80
Cash - Ending Balance -2/11/2026		\$453,025.94
LIABILITIES		
NPEAP/ETA		\$453,025.94
Total Liabilities		\$453,025.94
FUND BALANCE		\$0.00

MAWQCP - MN Ag Water Quality Certification

ASSETS		
Cash - Previous Balance - 11/12/2025	\$0.00	
Income		\$2,625.02
Expense		\$2,625.02
Cash - Ending Balance -2/11/2026		\$0.00
Accounts Receivable		\$1,455.46
FUND BALANCE		\$1,455.46

CWF - Childrens' Water Festival

ASSETS		
Cash - Previous Balance - 11/12/2025	\$51,644.83	
Income		\$13,460.02
Expense		\$8,025.84
Cash - Ending Balance -2/11/2026		\$57,079.01
FUND BALANCE		\$57,079.01

MCD - Metro Conservation District

ASSETS		
Cash - Previous Balance -11/12/2025	\$79,710.20	
Income		\$2,103.13
Expense		\$10,868.75
Cash - Ending Balance - 2/11/2026		\$70,944.58
Accounts Receivable		
FUND BALANCE		\$70,944.58

TOTAL FUND BALANCE	\$128,023.59	
TOTAL CASH BALANCE		\$581,049.53

BANK ACCOUNT SUMMARY

Accounts Type	Bank	Balance
Checking	Hometown	\$46,267.84
Savings	Hometown	\$384,781.69
CD	Hometown	\$150,000.00
Total Cash		\$581,049.53

Metro Soil and Water Conservation Dist Tech Servc Area JPB

As of February 11, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking - #665319							25,717.73
Check	11/13/2025	2491	Parkview Center School	CWF Bus		684.34	25,033.39
Check	11/13/2025	2492	Peterson, Angie	CWF Expense		11.08	25,022.31
Deposit	11/14/2025			Deposit	493.15		25,515.46
Check	11/18/2025	2496	Madeline Seveland	Supplies for Children's Water Festival		392.27	25,123.19
Check	11/18/2025	2494	Brimhall Elementary	Reimbursement for Bus - Children's Water Festival		644.08	24,479.11
Deposit	11/18/2025			Deposit	3,500.00		27,979.11
Check	11/21/2025	2497	Oak Ridge Elementary	Children's Water Festival Bus Reimbursement		2,715.00	25,264.11
Check	12/03/2025	2500	Scott Soil and Water Conservation Dist.	Invoice 2025-101 - MAWQCP		836.25	24,427.86
Check	12/03/2025	2499	Scott Soil and Water Conservation Dist.	Invoice 2025-100 - MCD Accounting		2,689.00	21,738.86
Bill Pmt - Check	12/03/2025	2498	Scott Soil and Water Conservation Dist.	Invoice 2025-075 - ETA Fiscal		188.00	21,550.86
Deposit	12/08/2025			Deposit	509.59		22,060.45
Check	12/08/2025	2501	Washington Conservation District	Invoice 7216 - MAWQCP		1,149.77	20,910.68
Check	12/08/2025	2502	Wright SWCD	Invoice 86091301 - MAWQCP		175.00	20,735.68
Check	12/12/2025	EFT	Data Activation Purchase	Data Plan		190.99	20,544.69
Deposit	12/16/2025			Deposit	2,625.02		23,169.71
Check	12/18/2025	2503	Osseo Area School District 279	Invoice 920 - CWF Bus		1,332.80	21,836.91
Check	12/18/2025	2504	Highland Park Elementary	CWF Bus		927.00	20,909.91
Check	12/18/2025	2505	Dakota County Soil & Water Conservation D	Invoice 3504 - MAWQCP		464.00	20,445.91
Bill Pmt - Check	12/18/2025	2506	Scott Soil and Water Conservation Dist.	Invoice 2025-102 - ETA Fiscal		288.00	20,157.91
Check	12/22/2025	2507	ISD #13	VOID: Children's Water Festival Bus Reimbursement GJE, ...	0.00		20,157.91
Deposit	12/30/2025			Deposit	7,060.02		27,217.93
Check	01/07/2026	EFT	Data Activation Purchase	Data Plan		190.99	27,026.94
Deposit	01/12/2026			Deposit	390,000.00		417,026.94
Transfer	01/12/2026			Funds Transfer		300,000.00	117,026.94
Check	01/13/2026	2508	MCIT	Insurance		4,639.00	112,387.94
Bill Pmt - Check	01/13/2026	2509	Columbia Heights Public Schools	Children's Water Festival - Bus		1,319.27	111,068.67
Deposit	01/29/2026			Deposit	3,393.15		114,461.82
Bill Pmt - Check	02/02/2026	2510	Regents of the University of Minnesota	Speaker - Children's Water Festival		400.00	114,061.82
Bill Pmt - Check	02/02/2026	2511	Anoka Conservation District	Invoice 2025346 - ETA		5,366.54	108,695.28
Bill Pmt - Check	02/02/2026	2512	Carver Soil & Water Conservation District	Invoice 2323 - ETA		21,045.45	87,649.83
Bill Pmt - Check	02/02/2026	2513	Chisago Soil & Water Conservation Dist	Invoice 4028 - ETA		8,738.06	78,911.77
Bill Pmt - Check	02/02/2026	2514	Dakota County Soil & Water Conservation D	Invoice 3521 - ETA		333.00	78,578.77
Bill Pmt - Check	02/02/2026	2515	Hennepin County	Invoice 1000260320 - ETA		4,225.53	74,353.24
Bill Pmt - Check	02/02/2026	2520	Isanti SWCD	Invoice 2025-242 - ETA		6,666.60	67,686.64
Bill Pmt - Check	02/02/2026	2521	Sherburne SWCD	Invoice 2026373 - ETA		3,297.11	64,389.53
Bill Pmt - Check	02/02/2026	2522	Washington Conservation District	Invoice 7321 - ETA		6,664.09	57,725.44
Bill Pmt - Check	02/02/2026	2523	Wright SWCD	Invoice 86091308 - ETA		4,685.45	53,039.99
Deposit	02/05/2026			Deposit	509.59		53,549.58
Check	02/06/2026	EFT	Data Activation Purchase	Data Plan		190.99	53,358.59
Bill Pmt - Check	02/09/2026	2524	Dakota County Soil & Water Conservation D	Invoice 3522 - ETA Host		3,142.00	50,216.59
Bill Pmt - Check	02/09/2026	2525	Scott Soil and Water Conservation Dist.	Invoice 2025-217 - ETA Fiscal		408.00	49,808.59
Bill Pmt - Check	02/09/2026	2526	Scott Soil and Water Conservation Dist.	Invoice 2025-216 - MCD Administrative Services		3,540.75	46,267.84
Total Checking - #665319					408,090.52	387,540.41	46,267.84
TOTAL					408,090.52	387,540.41	46,267.84



MCD Managers Meeting Notes

Meeting Date: Wednesday January 28, 2026

Meeting Time: 10:00 a.m. – 12:00 noon

Meeting Location: Remotely via Teams

Attending: Chris Lord (Anoka), Craig Mell (Chisago), Ashley Gallagher (Dakota), Karen Galles (Hennepin), Tiffany Determan (Isanti), Mike Goodnature (Ramsey), Troy Kuphal (Scott), Francine Larson (Sherburne), Jay Riggs (Washington), Luke Johnson (Wright), Anne Sawyer (BWSR)

1. Agenda Review
2. Introductions - *All*
3. Program Updates
 - a. Engineering and Technical Assistance (ETA) Program – *Dakota*
 - i. FY26 grant signed on 12/17/25 and forms will be coming
 - ii. Requested Dakota to send out a more detailed summary of ETA status that shows where spending is for each individual district
 - iii. Ashley attended TSA Host manager meeting:
 1. BWSR is collecting data from each TSA to summarize work being done across the state – Dakota will be submitting that form to BWSR
 2. Some conversation about prevailing wage and ways to reduce risk for SWCD – more guidance is expected from BWSR
 - b. MAWQCP- *Scott*
 - i. Board approved a new JPA to extend the program and budget for another two year period in November; working off of a fresh agreement as of Jan. 1
 - c. Metro CWF- *Ramsey*
 - i. Mike shared a summary of the 2025 festival and 2025 expenses
 - ii. 2026 Festival will be held Sept. 30th and negotiations are ongoing with the State Fair on a rental reservation contract which will need to be signed by the MCD Board
 - iii. Registration opens Feb. 16th and closes March 16th, and selected classes will be notified in April.
 - iv. The planning committee has discussed putting a cap on bussing reimbursements, but the exact amount has yet to be decided upon.

4. BWSR Updates, *Anne Sawyer – BWSR*

Staffing updates:

- Maggie Karschnia as Clean Water Coordinator, Josh Norman as Central Region BC (Anoka, Chisago, Washington counties), Darren Mayers moved from BC to Easement and Forestry Coordinator
- Dave Wierens announced retirement in May

Grants:

- Buffer grants – as a reminder, BWSR will no longer be offering extensions on Buffer Law grants (unless there are special circumstances that need to be approved by Tom Gile), given that these grants are made available to SWCDs on an ongoing, annual basis.
- CWF RFP timeline change has caused some concern, as has the communication about it. BWSR recognizes this is a shift from past years, but with a more limited funding pool (~\$6M), thought it would be most efficient for both local governments and BWSR to combine fiscal years. The hope is that by having an RFP earlier, funds would get out the door in time for the 2026 fall season. Direct concerns/feedback to Marcey.

BWSR Board update:

- Revised buffer program procedures. For questions, reach out to your buffer specialist (should be Chad Hildebrand for all of you).
- Reports: Soil Heath, PRAP
- Grants: FY27 Clean Water Legacy Partners program authorization (\$1.15M) for Tribes/NGOs; FY27 CWF Competitive program authorization and RFP release (\$6.7M); [Bridging Conservation Grant Program](#) (O/E to non-native English speaking communities) authorization for FY26 (\$250K) for Tribes/NGOs/LGUs/K-12.

SWCD Comp plan update:

- SWCD comp plan process update: Marcey met with Water Management and Strategic Plan committee to discuss draft SWCD Plan Content Requirements. Committee would like to see draft outline of plan content requirements that provide for robust SWCD plan while not duplicating other local efforts. BWSR will likely reach out for input on draft content requirements, but feel free to reach out to Marcey at any time with feedback/comments. Hope to have Board approval by July 1.

5. Agenda topics

- a. Summer MASWCD Area IV meeting and tour – *Isanti*
 - i. Likely June 2 or June 4 – preferred date is the 4th – block both dates on calendars for now
 - ii. Location – likely library in Cambridge, but to be confirmed
 - iii. Considering including a presentation on easements and a critical thinking training
- b. Day at the Capital – *All*
 - i. March 18th; evening reception March 17th
 - ii. Let's make sure to coordinate meetings among those of us who have overlapping legislators
 - iii. Conversation about how to reach Hennepin and Ramsey legislators
 - iv. Conversation about each individual district's plans for legislative outreach this spring; although this is a bonding year several district encourage others to schedule meetings noting that consistent facetime and relationship development pays off when we have a legislative need.
- c. Drones – *Scott*

- i. Due to requirements for drone operation, the host district of the drone (Chisago) will enter into an agreement with MCD which places the responsibility of complying with requirements on that district instead of on MCD
 - ii. Would want to have some sort of agreement with any district that uses the drone as well
 - 1. Chisago's preference is that the drone user enter into an agreement with MCD
 - iii. Goal of these agreements is to spread out the risk between MCD, host district, and the district operating the drone in case something bad happens
 - iv. Next steps: Scott will get agreements drafted that can be presented to the board
 - v. New federal law creates an issue with flying Chinese made drones over projects that have federal funding – could impact EQIP projects
 - d. Artificial Intelligence – *All*
 - i. Anoka is interested in continuing the conversation in this group about how AI is getting used to in our work – listed examples like 1.) using AI to help summarize website into an annual report 2.) using a chatbot integrated into the website to help people find what they need and explain concepts.
 - ii. Isanti is currently using AI to help to simple things like write memos for the board and keep meeting minutes. Recently used it to help analyze water quality data by feeding a spreadsheet of raw data in and thought the results were pretty good.
 - iii. Ashley is in the managers cohort and they are being tasked with exploring potential of AI as part of that.
6. Member Updates
- a. Wright:
 - i. Engineer will not be licensed until sometime next year. It will be at least 2027 before we can provide engineer services
 - b. Washington:
 - i. Plan assessment on the Lower St. Croix 1W1P is ongoing
 - ii. Database is in its first implementation phase
 - iii. Working with Dan Shaw on a pilot translation grant;
 - iv. Washington County looking at doing an EAB removal
 - v. Interested in others' experiences with Minnesota Paid Leave, specifically related to job descriptions
 - c. Sherburne:
 - i. Need for additional Envirothon judges – contact Franny or Miranda
 - d. Isanti:
 - i. PRAP coming up this year – MCD members will all get surveys
 - ii. Hiring a program and marketing coordinator - changed the position title from “outreach” to “marketing” and getting better applicants
 - e. Hennepin:

- i. Doing some planning around how to elevate the stature of our SWCD work for county commissioners to help improve awareness and support for the work; will plan to include state legislators in the conversation as well.
 - f. Dakota:
 - i. Just finished a strategic plan for Dakota SWCD
 - ii. Cannon 1W1P is having a mid-point plan assessment
 - iii. Ashley speaking at the NACD annual meeting about SWCD work in watersheds
 - iv. Taking on new work for the county (new JPA) related to easement monitoring and inspections
 - g. Chisago:
 - i. PWI update – once in a generation opportunity to make adjustments to this map; asked Wes Saunders-Pearce to come and present to SWCD board and it was very well worth it – encouraged others to do the same when this comes around to other counties. Also encouraged all to get electronic ditch files updated before that happens. Any landowners impacted by changes to the map will get notified by certified mail from DNR.
 - h. Anoka:
 - i. Had a significant file scare during a server transition – encouraged others to check in on file back-ups
- 7. Actions for next MCD JPB meeting
 - a. Program host agreement with Dakota
 - b. JPA with Scott for the Admin and MAWQCP
 - c. Drone related agreements for review
- 8. Upcoming meetings:
 - a. MCD JPB: February 25
 - b. Metro Managers Meeting: March 30th 10-noon – hosted by Isanti
 - c. Upcoming Area meetings:
 - i. April 23rd – Cabela’s in Rogers, MN
 - ii. June 4th (preferred) or June 2nd – Cambridge Library (to be confirmed)
 - iii. September 22nd – Cabela’s in Rogers, MN

FY25 Engineering and Technical Assistance Grants - Expenditures Report

Grant Executed on 09/04/2024. Grant Expires on 12/31/2026. Member Spending Target 12/31/2025.

Member	Application Engineering & TA	Q4 2024 Expenditures	Q1 2025 Expenditures	Q2 2025 Expenditures	Q3 2025 Expenditures	Q4 2025 Expenditures	Total Expenditures	Balance
Anoka	\$ 21,045.45				\$ 375.04	\$ 5,366.54	\$ 5,741.58	\$ 15,303.87
Carver	\$ 21,045.45				\$ -	\$ 21,045.45	\$ 21,045.45	\$ -
Chisago	\$ 21,045.45				\$ 12,307.39	\$ 8,738.06	\$ 21,045.45	\$ -
Dakota	\$ 21,045.45			\$ 11,681.50	\$ 8,807.00	\$ 333.00	\$ 20,821.50	\$ 223.95
Hennepin	\$ 21,045.45		\$ 7,645.00	\$ 7,979.60	\$ 1,195.32	\$ 4,225.53	\$ 21,045.45	\$ -
Isanti	\$ 21,045.45				\$ 744.09	\$ 6,666.60	\$ 7,410.69	\$ 13,634.76
Ramsey	\$ 21,045.45						\$ -	\$ 21,045.45
Scott	\$ 21,045.45	\$ 4,723.00	\$ 4,181.97	\$ 12,140.48	\$ -	\$ -	\$ 21,045.45	\$ -
Sherburne	\$ 21,045.45			\$ 10,386.59	\$ 7,361.75	\$ 3,297.11	\$ 21,045.45	\$ -
Washington	\$ 21,045.45			\$ 4,271.15	\$ 7,641.21	\$ 6,664.09	\$ 18,576.45	\$ 2,469.00
Wright	\$ 21,045.45			\$ 11,752.00	\$ 4,608.00	\$ 4,685.45	\$ 21,045.45	\$ -
Total ETA:	\$ 231,499.95	\$ 4,723.00	\$ 11,826.97	\$ 58,211.32	\$ 43,039.80	\$ 61,021.83	\$ 178,822.92	\$ 52,677.03
Member	Match Engineering & TA	Q4 2024 Expenditures	Q1 2025 Expenditures	Q2 2025 Expenditures	Q3 2025 Expenditures	Q4 2025 Expenditures	Total Expenditures	Balance
Anoka	\$ 2,204.55						\$ -	\$ 2,204.55
Carver	\$ 2,204.55						\$ -	\$ 2,204.55
Chisago	\$ 2,204.55						\$ -	\$ 2,204.55
Dakota	\$ 2,204.55						\$ -	\$ 2,204.55
Hennepin	\$ 2,204.55	\$ 7,978.06					\$ 7,978.06	\$ (5,773.51)
Isanti	\$ 2,204.55						\$ -	\$ 2,204.55
Ramsey	\$ 2,204.55						\$ -	\$ 2,204.55
Scott	\$ 2,204.55	\$ 2,276.00					\$ 2,276.00	\$ (71.45)
Sherburne	\$ 2,204.55						\$ -	\$ 2,204.55
Washington	\$ 2,204.55						\$ -	\$ 2,204.55
Wright	\$ 2,204.55	\$ 20,000.00					\$ 20,000.00	\$ (17,795.45)
Total Match:	\$ 24,250.05	\$ 30,254.06	\$ -	\$ -	\$ -	\$ -	\$ 30,254.06	\$ (6,004.01)

Metro Conservation Districts Technical Service Area Grants Status

2/1/2026

These grants closed 12/31/2025	FY 2024 NPEA JPB \$127,500 (P24-0004) 1/01/2024 to 12/31/2025					2024 ESTS \$242,500 (P24-0012) 1/01/2024 to 12/31/2025					Combined
					T/E					T/E	
	Admin.	T/E Assistance	Supplies & Equipment	Grant Total	Assistance Match	Admin.	T/E Assistance	Equipment	Grant Total	Assistance Match	2024 Grants Combined
Workplan:	\$ 14,000.00	\$ 204,000.00	\$ 37,000.00	\$ 255,000.00	\$ 37,875.00	\$ 11,000.00	\$ 231,500.00	\$ -	\$ 242,500.00	\$ 24,250.00	\$ 497,500.00
CY 2024 Expenses:	\$ -	\$ 204,000.00	\$ -	\$ 204,000.00	\$ 40,500.00	\$ 4,371.75	\$ 62,512.35	\$ -	\$ 66,884.10	\$ 30,327.02	\$ 270,884.10
CY 2025 Expenses:	\$ 6,835.77	\$ 18,314.64	\$ 25,849.59	\$ 51,000.00	\$ -	\$ 6,628.25	\$ 168,987.65	\$ -	\$ 175,615.90	\$ -	\$ 226,615.90
Total Expenditures:	\$ 6,835.77	\$ 222,314.64	\$ 25,849.59	\$ 255,000.00	\$ 40,500.00	\$ 11,000.00	\$ 231,500.00	\$ -	\$ 242,500.00	\$ 30,327.02	\$ 497,500.00
Balance:	\$ 7,164.23	\$ (18,314.64)	\$ 11,150.41	\$ (0.00)	\$ (2,625.00)	\$ -	\$ -	\$ -	\$ -	\$ (6,077.02)	\$ (0.00)

	FY 2025 NPEA JPB Combined with FY24 Grant					2025 ESTS \$242,500 (P25-0444) 9/04/2024 to 12/31/2026					Combined
					T/E					T/E	
	Admin.	T/E Assistance	Supplies & Equipment	Grant Total	Assistance Match	Admin.	T/E Assistance	Equipment	Grant Total	Assistance Match	2025 Grants Combined
Workplan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 231,500.00	\$ -	\$ 242,500.00	\$ 24,500.00	\$ 242,500.00
CY 2024 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,723.00	\$ -	\$ 4,723.00	\$ 30,254.06	\$ 4,723.00
CY 2025 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374.98	\$ 174,099.92	\$ -	\$ 174,474.90	\$ -	\$ 174,474.90
CY 2026 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374.98	\$ 178,822.92	\$ -	\$ 179,197.90	\$ 30,254.06	\$ 179,197.90
Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,625.02	\$ 52,677.08	\$ -	\$ 63,302.10	\$ (5,754.06)	\$ 63,302.10

	FY 2026 NPEA JPB \$147,500 (P26-0081)					2026 ESTS \$242,500 (P26-0089)					Combined
					no match required					no match required	
	Admin.	T/E Assistance	Training Supplies & Equip	Grant Total	no match required	Admin.	T/E Assistance	Training, Equipment	Grant Total	no match required	2026 Grants Combined
Workplan:	\$ 9,250.00	\$ 113,250.00	\$ 25,000.00	\$ 147,500.00	\$ -	\$ 9,250.00	\$ 208,250.00	\$ 25,000.00	\$ 242,500.00	\$ -	\$ 390,000.00
CY 2026 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CY 2027 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CY 2028 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance:	\$ 9,250.00	\$ 113,250.00	\$ 25,000.00	\$ 147,500.00	\$ -	\$ 9,250.00	\$ 208,250.00	\$ 25,000.00	\$ 242,500.00	\$ -	\$ 390,000.00



2025 Program Summary

September 24, 2025

Participation

25 schools, 63 classes, 1662 students, 63 teachers, 2-3 chaperones per class

- Valley View Elementary in Columbia Heights (Anoka Co.) with 3 classes.
- Wyoming Elementary in Wyoming (Anoka Co.) with 2 classes.
- Stevenson Elementary in Fridley (Anoka Co.) with 4 classes.
- North Park School for Innovation in Fridley (Anoka Co.) with 2 classes.
- Highland Elementary in Columbia Heights (Anoka Co.) with 3 classes.
- Central Elementary in Norwood Young America (Carver Co.) with 2 classes.
- Oak Ridge Elementary School in Eagan (Dakota Co.) with 4 classes.
- 191 Virtual Academy in Burnsville (Dakota Co.) with 1 class.
- Vista View Elementary in Burnsville (Dakota Co.) with 2 classes.
- Robbinsdale Spanish Immersion School in New Hope (Hennepin Co) with 4 classes.
- Webster Elementary in Minneapolis (Hennepin Co.) with 2 classes.
- Dowling Elementary in Minneapolis (Hennepin Co.) with 2 classes.
- Elm Creek Elementary in Maple Grove (Hennepin Co.) with 4 classes.
- Kenny Community School in Minneapolis (Hennepin Co) with 2 classes.
- Stonebridge World School in Minneapolis (Hennepin Co) with 2 classes.
- Aurora Charter School in Minneapolis (Hennepin Co.) with 2 classes.
- Brimhall Elementary School in Roseville (Ramsey Co.) with 3 classes.
- Parkview Center School in St. Paul (Ramsey Co.) with 3 classes.
- Como Park Elementary School in St. Paul (Ramsey Co) with 2 classes
- Edgerton Elementary in Maplewood (Ramsey Co.) with 2 classes.
- Riverview Spanish/English Dual Immersion School in St. Paul (Ramsey Co.) with 2 classes.
- Highland Park Elementary in St. Paul (Ramsey Co.) with 3 classes
- Living Hope in Shakopee (Scott Co.) with 2 classes
- Castle Elementary in Oakdale (Washington Co.) with 3 classes.
- Afton Lakeland Elementary in Lakeland (Washington Co.) with 3 classes.

Format

The festival is a one-day program. Each class attends three 25-minute learning stations, 1-hour long Science Museum presentation, one water arcade or water games session, and lunch time. The festival follows the best practices for effective outdoor environmental education as listed below.

- Hands-on, interactive, & demonstrations
- Fun, interesting content
- Knowledgeable presenters with the ability to connect to and present to students.
- Age-appropriate level of material

Curriculum and impact

Learning stations focused on water conservation, water quality, stormwater and runoff, groundwater and wells, native plants, flood control, aquatic wildlife (fish, macroinvertebrates, and invasive species), septic systems, and more. The program provides effective, interactive education and supports water literacy as shown from teachers and organizations through evaluations.



- Teacher evaluations show that the festival helps them meet science standards and that teachers appreciate the smooth logistics, helpfulness of staff, excitement of presenters, and variety of water topics. Teachers stated the hands-on learning stations were best for student engagement. More teachers are expressing concern for the Science Museum show being too long and stationary for students. Planning committee members will work with the museum to encourage more movement and engaging activities during their presentation.
- Most presenters return every year expressing the festival as a highlight of their annual activities. This year, the festival included 4 new learning stations (9 presenters). Presenters stated they are thankful for the opportunity to present science to students and honored to be a part of the festival. Presenters have fun and enjoy a positive teaching experience at this well-organized event.

Volunteers

- **Over 55 volunteers participated.** Many volunteers are natural resource professionals from state agencies, counties, watershed districts, Minnesota Master Naturalists, and Minnesota Water Stewards.

Presenters

The festival featured 45 learning stations (including 3 water games stations and 2 Science Museum shows) with 114 presenters including water and natural resource professionals and educators. Presenters represented 34 organizations and agencies including Central States Water Environment Association, Minnesota Zoo, H2O for Life, Metropolitan Council, Minnesota Department of Agriculture, Minnesota Pollution Control Agency, Urban Roots, Ecolab, Pollinate Minnesota, and Minnesota Department of Natural Resources, to name a few. See the 2025 festival booklet for complete list.

Costs

The 2025 festival total costs were \$35,900.

- ✚ The festival is provided at no cost to schools.
- ✚ Schools can apply to receive bussing reimbursement. In 2025, there was an increase in need of financial assistance for bussing and the costs of bussing. 18 schools applied for bussing reimbursement. As of December 15, 2025, 12 have submitted invoices. Bussing accounted for \$10,000 of the festival budget. Many sponsors provided additional funds this year to cover the increase in bussing.
- ✚ The rate of free and reduced rate lunches ranged from 30% to 96% by schools and 1% to 90% by districts.

Virtual festival option

A virtual festival, originally created during the pandemic, remains an option for schools not selected for the in-person festival, those who want to learn about water directly from the classroom or for teachers wishing to supplement lessons learned at the in-person festival. Families are welcome to explore the virtual festival on their own as well. Learn about hydrology, the chemical and physical properties of water, invasive species, and more.

Collaboration

The Festival Planning Committee consists of representatives from each of the following organizations: Carver County, Washington County, Dakota County, Anoka County, Ramsey County, Metropolitan Council, and the Minnesota Dept. of Natural Resources. In addition, there are many partnerships that take place to make this program possible. See the festival booklet for complete list of partners.

Festival Contacts

Madeline Seveland
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952-891-7237

Adriana Atcheson
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651-430-6716

**METROPOLITAN SOIL AND
WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA
JOINT POWERS BOARD**

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
 TECHNICAL SERVICE AREA JOINT POWERS BOARD
 JORDAN, MINNESOTA
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 DECEMBER 31, 2024**

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METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
JORDAN, MINNESOTA
ORGANIZATION
DECEMBER 31, 2024

<u>TITLE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Chair	John Rheinberger	12/31/2024
Vice-Chair	Laura Zanmiller	12/31/2024
Treasurer	Douglas Schoenecker	12/31/2024
Secretary	Mai Chong Xiong	12/31/2024

PETERSON COMPANY LTD

CERTIFIED PUBLIC ACCOUNTANTS

570 Cherry Drive | Waconia, Minnesota 55387
952.442.4408 | Fax: 952.442.2211 | www.pclcpas.com

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board
Jordan, Minnesota

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and the General Fund of Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board, as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-7, the budgetary comparison schedule on page 15, and the note to the required supplementary information on page 16 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information. The other information comprises the district's organizational information under the introductory section but does not include the financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 2, 2025, on our consideration of Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's internal control over financial reporting and compliance.

Peterson Company Ltd

Peterson Company Ltd
Waconia, Minnesota

August 2, 2025

**MANAGEMENT'S DISCUSSION AND ANALYSIS
METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
DECEMBER 31, 2024**

The Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board (Metro Conservation Districts, or MCD) was organized under provisions of MN Stat. Ch. 103C. The MCD is governed by a Board of Supervisors composed of representatives from member Soil and Water Conservation Districts. The member Soil and Water Conservation Districts are Anoka, Carver, Chisago, Dakota, Isanti, Scott, Sherburne, Washington, Wright and Hennepin and Ramsey County.

The Metropolitan Soil and Water Conservation District Technical Service Area Joint Powers Board discussion and analysis report provides an overview of the MCD's financial activities for the fiscal year ended December 31, 2024. Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the financial statements.

USING THIS ANNUAL REPORT

The annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the MCD as a whole and present a longer-term view of the MCD's finances. For governmental activities, financial statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the MCD's operations in more detail than the government-wide statements by providing information about the MCD's general funds. Since MCD's are single-purpose special purpose government units, the MCD combines the government-wide and fund financial statements into this single presentation.

THE STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES

One of the most important questions asked about the MCD's finances is, "Is the MCD as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the MCD as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using accrual basis of accounting, which is similar to the accounting used by the most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the MCD's net position and changes in them. You can think of the MCD's net position — the difference between assets and liabilities—as one way to measure the MCD's financial health, or financial position. Over time, increases or decreases in the MCD's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, to assess the overall health of the MCD.

In the Statement of Net Position and the Statement of Activities, the MCD presents governmental activities. All of the MCD's basic services are reported here. Appropriations from the state finance most activities.

REPORTING THE MCD'S GENERAL FUND

Our analysis of the MCD's general fund is part of this report. The fund financial statements provide detailed information about the general funds – not the MCD as a whole. The MCD presents only a general fund, which is a governmental fund. All of the MCD's basic services are reported in the general fund, which focuses on how money flows into and out of the fund and the balances left at year-end that are available for spending. The fund is reported using an accounting method called modified accrual accounting. This method measures cash and all other financial assets that can be readily converted to cash. The general fund statements provide a detailed short-term view of the MCD's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the MCD's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the financial statements.

THE MCD AS A WHOLE

Our analysis focuses on the net position and changes in net position of the MCD's governmental activities.

Net Position:

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Current Assets	\$ 857,530	\$ 907,505
Capital Assets, net of accumulated depreciation	230,738	241,759
Total Assets	<u><u>\$ 1,088,268</u></u>	<u><u>\$ 1,149,264</u></u>
Current Liabilities	\$ 780,643	\$ 849,062
Total Liabilities	<u><u>\$ 780,643</u></u>	<u><u>\$ 849,062</u></u>
Investment in Capital Assets	\$ 230,738	\$ 241,759
Unrestricted	76,887	58,443
Total Net Position	<u><u>\$ 307,625</u></u>	<u><u>\$ 300,202</u></u>

Net position of the MCD's governmental activities increased by \$7,423. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements changed from \$58,443 at December 31, 2023 to \$76,887 at December 31, 2024.

Changes in Net Position:

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Revenues		
Intergovernmental	\$ 548,198	\$ 405,943
Interest Earnings	24,457	9,843
Miscellaneous	106	143
Total Revenues	<u><u>\$ 572,761</u></u>	<u><u>\$ 415,929</u></u>
Expenses		
Conservation	\$ 565,338	\$ 396,290
Total Expenses	<u><u>\$ 565,338</u></u>	<u><u>\$ 396,290</u></u>
Increase (decrease) in Net Position	<u><u>\$ 7,423</u></u>	<u><u>\$ 19,639</u></u>

The MCD's total revenues increased by \$156,832. The total cost of programs and services increased by \$169,048.

THE MCD'S FUNDS

As the MCD completed the year, its general fund as presented in the balance sheet reported a fund balance of \$76,887, which is above last year's total of \$58,443.

GENERAL FUND BUDGETARY HIGHLIGHTS

The actual charges to appropriations (expenditures) were \$98,217 above the final budgeted amounts. The most significant negative variance of \$73,326 occurred in State Project Expenditures. The most significant positive variance of \$111,250 occurred in State Revenues.

CAPITAL ASSETS

At the end of 2024, the MCD had \$230,738 invested in capital assets. This amount represents a net decrease (including additions and deletions) of \$11,021 from last year.

CONTACTING THE METRO CONSERVATION DISTRICT

This financial report is designed to provide our citizens, customers, and creditors with a general overview of the MCD's finances and to show the MCD's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's fiscal agent, Scott Soil and Water Conservation District at 7151 W 190th St, Suite 125, Jordan, MN 55352. The phone number is 952-492-5425.

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
JORDAN, MINNESOTA
GENERAL FUND BALANCE SHEET AND GOVERNMENTAL ACTIVITIES -
STATEMENT OF NET POSITION
DECEMBER 31, 2024**

	General Fund	Adjustments	Governmental Activities
ASSETS			
Cash and Cash Equivalents	\$ 855,582	\$ -	\$ 855,582
Due from Other Governments	1,948	-	1,948
Capital Assets:			
Property and Equipment, net	-	230,738	230,738
Total Assets	<u>\$ 857,530</u>	<u>\$ 230,738</u>	<u>\$ 1,088,268</u>
LIABILITIES			
Current Liabilities:			
Due to Other Governments	\$ 184,721	\$ -	\$ 184,721
Unearned Revenue	595,922	-	595,922
Total Liabilities	<u>\$ 780,643</u>	<u>\$ -</u>	<u>\$ 780,643</u>
FUND BALANCE/NET POSITION			
Fund Balance:			
Unassigned	\$ 76,887	\$ (76,887)	-
Total Fund Balance	<u>\$ 76,887</u>	<u>\$ (76,887)</u>	<u>\$ -</u>
Net Position:			
Investments in Capital Assets		\$ 230,738	\$ 230,738
Unrestricted		76,887	76,887
Total Net Position		<u>\$ 307,625</u>	<u>\$ 307,625</u>

See accompanying Notes to the Financial Statements.

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
 TECHNICAL SERVICE AREA JOINT POWERS BOARD
 JORDAN, MINNESOTA
 GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE AND GOVERNMENTAL ACTIVITIES - STATEMENT OF ACTIVITIES
 YEAR ENDED DECEMBER 31, 2024**

	General Fund	Adjustments	Governmental Activities
REVENUES			
Intergovernmental	\$ 548,198	\$ -	\$ 548,198
Interest Earnings	24,457	-	24,457
Miscellaneous	106	-	106
Total Revenues	<u>572,761</u>	<u>-</u>	<u>572,761</u>
EXPENDITURES/EXPENSES			
Conservation:			
Current	516,202	49,136	565,338
Capital Outlay	38,115	(38,115)	-
Total Expenditures/Expenses	<u>554,317</u>	<u>11,021</u>	<u>565,338</u>
EXCESS OF REVENUES OVER/UNDER EXPENDITURES	18,444	(11,021)	7,423
Fund Balance/Net Position - Beginning of Year	<u>58,443</u>	<u>241,759</u>	<u>300,202</u>
FUND BALANCE/NET POSITION - END OF YEAR	<u>\$ 76,887</u>	<u>\$ 230,738</u>	<u>\$ 307,625</u>

See accompanying Notes to the Financial Statements.

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board (the MCD) have been prepared in accordance with generally accepted accounting principles (GAAP) for the year ended December 31, 2024. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The significant accounting policies used by the MCD are discussed below.

Financial Reporting Entity

The Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board is organized under the provisions of Minnesota Statutes Chapter 103C. The MCD is governed by a Board of Supervisors, composed of one member from each of the participating Soil and Water Conservation Districts and Counties.

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

As required by generally accepted accounting principles, consideration has been given to other organizations that should be included in the MCD's financial statements for which the nature and significance of their relationship with the MCD are such that exclusion would cause the MCD's financial statements to be misleading or incomplete. There are no organizations that should be presented with the MCD.

Basic Financial Statements

Basic financial statements include information on the MCD's activities as a whole and information on the individual fund of the MCD. These separate presentations are reported in different columns. Each of the statements starts with a column of information based on activities of the General Fund and reconciles it to a column that reports the "governmental activities" of the MCD as a whole.

Measurement Focus and Basis of Accounting

The governmental activities are reported using the economic resources measurement focus and the accrual basis of accounting, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The MCD's net position is reported as restricted and unrestricted. The statement of activities demonstrates the degree to which the expenses of the MCD are offset by revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. The MCD considers all revenues to be available if they are collected within 60 days after the end of the current period. Charges for services and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources, when applicable.

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

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Fund Balance

Cash and Cash Equivalents

Cash is stated at fair value, except for non-negotiable Certificates of Deposit, which are on a cost basis, and short-term money market investments, which are stated at amortized cost.

Due from Other Governments

Due from other governments are recorded for state and local grant amounts that were received after year-end and all eligibility requirements were met.

Capital Assets

The cost of property and equipment is depreciated over the estimated useful life of the related assets. Leasehold improvements are depreciated over the lesser of the term of the related lease or the estimated useful lives of the assets. Depreciation is computed on the straight-line method. For the purpose of computing depreciation, the useful life for Machinery and Equipment is 3 to 10 years. The MCD uses the threshold of \$2,500 for capitalizing assets purchased.

Unearned Revenue

Unearned revenue is recorded for amounts of state and local grants received prior to satisfying all eligibility requirements imposed by the providers.

Fund Balance

In the fund financial statements, governmental funds report components of fund balance to provide information about fund balance availability for appropriation. Non-spendable fund balance represents amounts that are inherently non-spendable or assets that are legally or contractually required to be maintained intact. Restricted fund balance represents amounts available for appropriation but intended for a specific use and is legally restricted by outside parties (statute, grantors, bond agreements, etc.). Committed fund balance represents constraints on spending that the government imposes upon itself by a high-level formal action prior to the close of the fiscal period. Assigned fund balance represents resources intended for spending for a purpose set by the government body itself or by some person or government body delegated to exercise such authority in accordance with the policy established by the Board. Unassigned fund balance is the residual classification for the MCD's General Fund and includes all spendable amounts not contained in the other classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the MCD's policy to use restricted first, then the unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned, and unassigned fund balance amounts are available, it is the MCD's policy to use committed first, then assigned, and finally unassigned fund balance amounts.

Net Position

Net position represents the difference between assets and liabilities in the government-wide statement of net position. Net investments in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statements when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. Unrestricted net position is the residual classification for the Governmental Activities Fund and includes all spendable amounts not contained in the other classifications.

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Fund Balance (Continued)

Use of Estimates

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

Explanation of Adjustments Column in Statements

Capital Assets: In the Statement of Net Position and Governmental Fund Balance Sheet, an adjustment is made if the MCD has capital assets. This adjustment equals the net book balance of capitalized assets as of the report date and reconciles to the amount reported in Note 3 on Capital Assets.

Depreciation for the year: In the Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance, the adjustment equals the total depreciation for the year reported.

Change in Accounting Principle

Effective January 1, 2024, the MCD adopted GASB 101, *Compensated Absences*. The new standard aligns the recognition and measurement under a unified model and by amending certain previously required disclosures. The MCD does not have any employees; therefore, this has no affect on them.

NOTE 2 – DEPOSITS

Minnesota Statutes §§118A.02 and 118A.04 authorize the MCD to designate a depository for public funds and to invest in Certificates of Deposit.

Custodial Credit Risk - Deposits

In the case of deposits, custodial credit risk is the risk that in the event of a financial institution failure, the MCD's deposits may not be returned to it. The MCD does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

Minnesota Statute §118A.03 requires that all MCD deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledge must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral includes: U.S. government treasury bills, notes, or bonds; issues of U.S. government agency; general obligations of a state or local government rated "AA" or better; irrevocable standby letters of credit issued by the Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

As of December 31, 2024, the MCD's deposits were not exposed to custodial credit risk.

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2024, was as follows:

	Beginning	Addition	Deletion	Ending
Equipment	\$ 497,177	\$ 38,115	\$ 11,194	\$ 524,098
Less: Accumulated Depreciation	255,418	49,136	11,194	293,360
Net Capital Assets	<u>\$ 241,759</u>			<u>\$ 230,738</u>

Current year depreciation is \$49,136.

NOTE 4 – UNEARNED REVENUE

Unearned revenue represents unearned advances from the Minnesota Board of Water and Soil Resources (BWSR) and from Local Sources for administrative service grants and for the cost-share program. Revenues will be recognized when the related program expenditures are recorded. Unearned revenue for the year ended December 31, 2024, consisted of the following: Children’s Water Festival \$63,715; NPEA/Clean Water Funds \$294,430; Enhanced Shared Services \$237,777; Total \$595,922.

NOTE 5 – RISK MANAGEMENT

The MCD is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors or omissions; injuries to employees; workers’ compensation claims; or natural disasters. The MCD has entered into an agreement with the Minnesota Counties Intergovernmental Trust (MCIT) to cover its liabilities for workers compensation and property and casualty. There were no significant reductions of insurance coverage from the prior year. There have been no settlements in excess of the MCD’s insurance coverage for any of the past three years.

NOTE 6 – FISCAL AGENT AND HOSTS

The Scott Soil and Water Conservation District is the fiscal agent for the MCD. The Dakota County Soil and Water Conservation District is the host for the Non-Point Engineering Assistance Program. The Washington Conservation District was the host for the Sub-watershed Assistance Program through December 31, 2024.

NOTE 7 – COMMITMENTS AND CONTINGENT LIABILITIES

The MCD is not aware of any existing or pending lawsuits, claims or other actions in which the MCD is a defendant.

NOTE 8 – RECONCILIATION OF FUND BALANCE TO NET POSITION

Governmental Fund Balance, January 1	\$ 58,443
Plus: Excess of Revenues Over Expenditures	18,444
Governmental Fund Balance, December 31	<u>\$ 76,887</u>
Adjustments from Fund Balance to Net Position:	
Plus: Capital Assets	\$ 230,738
Net Position	<u>\$ 307,625</u>

METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 9 – RECONCILIATION OF CHANGE IN FUND BALANCE TO CHANGE IN NET POSITION

Change in Fund Balance	\$	18,444
Capital Outlay		38,115
The cost of capital assets are allocated over the capital assets' useful life at the government-wide level.		(49,136)
Change in Net Position	\$	7,423

NOTE 10 – SUBSEQUENT EVENTS

The MCD has evaluated events and transactions for potential recognition or disclosure through August 2, 2025, the date the financial statements were available to be issued.

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
JORDAN, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2024**

	Original/ Final Budget	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
Local	\$ 56,600	\$ 39,948	\$ (16,652)
State Grants	397,000	508,250	111,250
Total Intergovernmental	453,600	548,198	94,598
Interest Earnings	-	24,457	24,457
Miscellaneous	-	106	106
Total Revenues	453,600	572,761	119,161
EXPENDITURES			
District Operations:			
Other Services and Charges	21,100	14,728	6,372
Capital Outlay	-	38,115	(38,115)
Total District Operations	21,100	52,843	(31,743)
Project Expenditures:			
Local	38,000	31,148	6,852
State	397,000	470,326	(73,326)
Total Project Expenditures	435,000	501,474	(66,474)
Total Expenditures	456,100	554,317	(98,217)
EXCESS OF REVENUES OVER/UNDER EXPENDITURES	(2,500)	18,444	20,944
Fund Balance - Beginning of Year	58,443	58,443	-
FUND BALANCE - END OF YEAR	\$ 55,943	\$ 76,887	\$ 20,944

See accompanying Note to the Required Supplementary Information.

METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2024

NOTE 1 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Each fall, the Board of Supervisors adopts an annual budget for the following year for the General Fund. Any modifications in the adopted budget can be made upon request of and approval by the Board of Supervisors. All annual appropriations lapse at fiscal year-end. Legal budgetary control is at the fund level.

Excess of expenditures over budget – The General Fund had expenditures in excess of budget for the year as follows:
Expenditures \$554,317; Budget \$456,100; Excess \$98,217.

PETERSON COMPANY LTD

CERTIFIED PUBLIC ACCOUNTANTS

570 Cherry Drive | Waconia, Minnesota 55387
952.442.4408 | Fax: 952.442.2211 | www.pclcpas.com

INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

To the Board of Supervisors
Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board
Jordan, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's basic financial statements, and have issued our report thereon dated August 2, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minnesota Statutes §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures; other matters may have come to our attention regarding the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Peterson Company Ltd

Peterson Company Ltd
Waconia, Minnesota

August 2, 2025

PETERSON COMPANY LTD

CERTIFIED PUBLIC ACCOUNTANTS

570 Cherry Drive | Waconia, Minnesota 55387
952.442.4408 | Fax: 952.442.2211 | www.pclcpas.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Supervisors
Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board
Jordan, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's basic financial statements, and have issued our report thereon dated August 2, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We identified a deficiency in internal control over financial reporting, described in the accompanying Schedule of Finding and Response as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the MCD's response to the internal control finding identified in our audit and described in the accompanying Schedule of Finding and Response. The Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Peterson Company Ltd

Peterson Company Ltd
Waconia, Minnesota

August 2, 2025

METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS
TECHNICAL SERVICE AREA JOINT POWERS BOARD
SCHEDULE OF FINDING AND RESPONSE
DECEMBER 31, 2024

2024-001: Financial Statement Presentation

Criteria: The MCD's management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of the financial statements in accordance with generally accepted accounting principles.

Condition and Context: As part of the audit, management requested us to prepare a draft of the financial statements, including the related notes to the financial statements. Management has accepted responsibility for the financial statements and reviewed them.

Cause: The MCD has a limited number of personnel with financial reporting experience.

Effect: The design of the controls over the financial reporting process would affect the ability of the MCD to report its financial data consistently with the assertions of the management in the financial statements.

Prior Year Finding: Yes, 2023-001.

Recommendation: We recommend that the MCD be aware of the requirements for fair presentation of the financial statements in accordance with the generally accepted accounting principles. Should the MCD elect, based upon an analysis of costs and benefits, to establish the full oversight of the financial statement preparation of an appropriate level, we suggest management establish effective review policies and procedures including but not limited to the following: reconciling general ledger amounts to the draft financial statements; review of all supporting documentation and explanations for journal entries proposed by us; complete the disclosure checklist; review and approval of schedules and calculations supporting the amounts included in the notes to the financial statements; apply analytic procedures to the draft financial statements; and perform other procedures considered necessary by management.

Management Response: The MCD understands that this is required communications for the preparation of the financial statements.

**JOINT POWERS AGREEMENT BETWEEN THE METROPOLITAN SOIL AND WATER
CONSERVATION DISTRICTS TECHNICAL SERVICE AREA JOINT POWERS BOARD AND
DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT FOR ENGINEERING AND
TECHNICAL ASSISTANCE SPECIAL PROGRAM SERVICES**

January 1, 2026 through December 31, 2028

THIS AGREEMENT (Agreement) is made by and between the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board, also referred to as Metro Conservation Districts (MCD) and the Dakota County Soil and Water Conservation District (Host District).

WHEREAS, the Dakota County Soil and Water Conservation District is a governmental and political subdivision of the State of Minnesota, located wholly within the boundaries of Dakota County; and

WHEREAS, MCD is a joint powers board created to assist with special programs for the mutual benefit of its members; and

WHEREAS, the members of MCD are located in the State of Minnesota Board of Water and Soil Resources (BWSR) Technical Service Area 4 which serves the eleven county metropolitan area; and

WHEREAS, the Dakota County Soil and Water Conservation District is a member of MCD; and

WHEREAS, the MCD Board reviewed and submitted, or will review and submit, a Nonpoint Engineering Assistance Program (NPEAP) Base Grant request and an Enhanced Shared Technical Services Grant request to BWSR, hereafter referred to as Engineering and Technical Assistance (ETA), for providing assistance to landowners in the metropolitan area for non-point engineering projects and operating expenses; and

WHEREAS, ETA is a special program of the MCD and is included in the MCD 2026-2028 Plan of Work and Budget and amendments thereto, incorporated herein by reference and kept at the office of the MCD Administrative Services Provider; and

WHEREAS, the Districts through approval of the MCD 2026-2028 Plan of Work and Budget agree MCD may enter into this agreement with a District to provide host services to the MCD for the ETA Program in accordance with the aforementioned work plan and grant agreements; and

WHEREAS, Minnesota Statutes, Section 471.59, Subd. 10 provides that two or more governmental units may by Agreement jointly exercise any power common to the contracting parties and as such the Host District may enter into this Agreement with MCD to perform on behalf of MCD any service or function that the Host District is authorized to provide for itself.

NOW THEREFORE, in consideration of the mutual promises and benefits that the MCD and Host District shall derive from this Agreement, the MCD and Host District hereby enter into this Agreement for the purpose stated herein.

1. **Term.** Notwithstanding the date of the signatures below, this Agreement shall be effective January 1, 2026, and shall remain in effect until December 31, 2028, or until completion by the parties of their respective obligations under this Agreement, whichever occurs first (the Term), unless earlier terminated by law or in accordance with the provisions of this Agreement.
2. **Purpose.** The purpose of this Agreement is to define the responsibilities of the parties for ETA host services to be provided by Host District to the MCD related to the ETA Program as defined in the MCD 2026-2028 Plan of Work and Budget, which is attached hereto as Exhibit A and incorporated herein by reference, and to codify the obligations of the MCD, ETA Participants, and the Host District as defined in the MCD 2026-2028 Plan of Work and Budget.

3. **Services.** The MCD requests and the Host District agrees to provide ETA host services as defined in the MCD 2026-2028 Plan of Work and Budget (ETA Host Services). The Host District will perform the ETA Host Services with that level of care and skill ordinarily exercised by members of the Host District's profession currently practicing under similar conditions.
4. **Timeliness.** The MCD and Host District agree to perform their respective obligations under this Agreement in a timely manner and keep each other informed about any delays that may occur.
5. **Cooperation.** The MCD and Host District agree to cooperate and use their reasonable efforts to ensure prompt implementation of the various provisions of this Agreement and to, in good faith, undertake resolution of any dispute in an equitable and timely manner.
6. **Total Cost.** The total amount to be paid by the MCD for all services provided pursuant to this Agreement shall not exceed Forty-Five Thousand Dollars and no/100 cents (\$45,000.00) over the Term (Maximum Total Cost).
7. **Time of Payment.** The MCD shall make payment to the Host District for all services provided based on actual hours worked at the most current BWSR billable rate(s) as provided in the MCD 2026-2028 Plan of Work and Budget, as amended up to the Maximum Total Cost. The Host District will submit invoices to MCD for payment under this Agreement based on actual hours worked and expenses incurred. The MCD shall make payment within thirty-five (35) days of the date on which the invoice is received. If an invoice is incorrect, defective, or otherwise improper, the MCD shall notify the Host District within ten (10) days of receiving the incorrect invoice. Upon receiving the corrected invoice from the Host District, the MCD will make payment within thirty-five (35) days.
8. **Payment Upon Early Termination.** In the event this Agreement is terminated before expiration of the Term, MCD shall pay the Host District for services provided in a satisfactory manner and costs incurred as of the date of termination. In no case shall such payment exceed the Maximum Total Cost.
9. **Independent Contractor.** The Host District, its employees and agents, in implementing the terms of this Agreement are an independent contractor and nothing in this Agreement shall be construed to create the relationship of employer and employee between the MCD and the Host District, its employees and/or agents.
10. **Liability for Own Acts.** To the full extent permitted by law, actions by the parties pursuant to this Agreement are intended to be and shall be construed as a "cooperative activity" and it is the intent of the parties that they shall be deemed a "single governmental unit" for the purpose of liability, as set forth in Minnesota Statutes, Section 471.59, subd. 1a(a). Each party to this Agreement shall be liable for the acts of its officers, employees, volunteers or agents and the results thereof to the extent authorized by law and shall not be responsible for the acts of the other party, its officers, employees, volunteers or agents. The provisions of the Municipal Tort Claims Act, Minn. Stats. Ch. 466 and other applicable laws govern liability of the MCD and Host District. In the event of any claims or actions filed against either party, nothing in this Agreement shall be construed to allow a claimant to obtain separate judgments or separate liability caps from the individual parties of this Agreement. This Agreement to indemnify and hold harmless does not constitute a waiver by any participant of limitations on liability provided under Minnesota States Statutes, Section 466.04.
11. **Insurance.** The Host District will procure insurance necessary to cover the errors and omissions of the Host District's employees performing services under the terms of this Agreement.
12. **Compliance with Laws.** The parties shall abide by all Federal, State or local laws; statutes, ordinances, rules and regulations now in effect or hereafter adopted pertaining to this Agreement and this Agreement shall be construed in accordance with the substantive and procedural laws of the State of Minnesota. All proceedings related to this Agreement shall be venued in the County of the Host District.
13. **Ownership.** All work product, data compilations, and materials of any kind prepared pursuant to this Agreement, regardless of the format in which they exist will become the sole and exclusive

property of the MCD upon the completion of this Agreement. However, any of MCD's member Districts may use portions or excerpts from the materials prepared pursuant to this Agreement. It is further agreed that the MCD and its member Districts have unlimited rights to use, duplicate and make derivative works of the same, with no obligation for an accounting to the Host District.

- 14. Records/Audits.** The Host District's bonds, records, documents, papers, accounting procedures and practices, and other records relevant to this Agreement (collectively records) are subject to the examination, duplication, transcription and audit by the MCD and either the Legislative or State Auditor, pursuant to Minn. Stat. § 16C.05, subd. 5. If services under this Agreement use federal funds, these records are also subject to review by the Comptroller General of the United States, or a duly authorized representative. The Host District agrees to maintain such records for a period of six (6) years from the date services or payment were last provided or made or longer if any audit in progress requires a longer retention period.
- 15. Data Privacy.** For purposes of this Agreement all data on individuals collected, created, received, maintained or disseminated by the parties of this Agreement is subject to the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, and the Minnesota Rules implementing the Act now in force or hereafter adopted as well as Federal laws on data privacy. The Host District does not have a duty to provide access to public data to a data requester if the public data is available from the MCD.
- 16. Non-Discrimination.** The Host District agrees that, in coordinating the hiring of all labor for the performance of any work under this Agreement, it will not, by reason of race, creed, color, sex, national origin, disability, sexual orientation, age, marital status or public assistance status, discriminate against any person who is a citizen of the United States and who qualifies and is available to perform the work to which such employment relates. The Host District agrees to comply with all Federal, State, and local non-discrimination laws and ordinances, in particular the applicable provisions of the Civil Rights Act of 1964, as amended by the Equal Employment Opportunity Act of 1972. When required by law or requested by the MCD, the Host District shall furnish a written affirmative action plan.
- 17. Default; Force Majeure.** Neither party shall be liable to the other party for any loss or damage resulting from a delay or failure to perform due to unforeseeable acts or events outside of the defaulting party's reasonable control, provided the defaulting party gives notice to the other party as soon as possible. Acts and events may include acts of God, acts of terrorism, war, fire, flood, epidemic/pandemic, acts of civil or military authority, and natural disasters.
- 18. Termination.** This Agreement terminates on December 31, 2028 or, until completion by the parties of their respective obligations under this Agreement, whichever occurs first. Either party may terminate this Agreement earlier for cause, including a material breach of this Agreement, by giving seven days' written notice. Either party may terminate this Agreement with or without cause with 90 days prior written notice to the other party. Notice of termination shall be made by certified mail or personal delivery to an authorized representative of the other party. Termination of this Agreement shall not discharge any liability, responsibility or right of any party, which arises from the performance of or failure to adequately perform the terms of this Agreement prior to the effective date of termination. Notwithstanding any provision of this Agreement to the contrary, the MCD may immediately terminate this Agreement if it does not obtain funding from BWSR or if it's funding cannot be continued at a level sufficient to allow payment of the amounts due under this Agreement. The MCD is not obligated to pay for any services that are provided after written notice of termination for lack of funding.
- 19. Modifications.** Any alterations, variations, modifications, or waivers of the provisions of this Agreement (collectively Modification) shall only be valid when they have been reduced to writing, approved by the parties respective boards, and signed by an authorized representative of each party. Any Modification must be requested in writing before the expiration or early termination of

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this Agreement.

- 20. **Entire Agreement.** This Agreement contains the entire agreement of the parties and supersedes all oral and written agreements and negotiations by the parties relating to the subject matter of this Agreement. There are no representations, warranties, or stipulations, either oral or written, not contained in this Agreement.
- 21. **Severability.** The provisions of this Agreement shall be deemed severable. If any part of this Agreement is rendered void, invalid, or unenforceable, such rendering shall not affect the validity and enforceability of the remainder of this Agreement unless the part or parts that are void, invalid or otherwise enforceable shall substantially impair the value of the entire Agreement with respect to either party.

IN WITNESS WHEREOF, the parties to this Agreement have hereunto set their hands on the dates written below:

METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS TECHNICAL SERVICE AREA JOINT POWERS BOARD

BY: _____ Date _____
Chair, MCD Board

Pursuant to action taken by the MCD Board on _____.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

BY: Kevin Chamberlain _____ Date 2-12-26
Chair, Board of Supervisors

Pursuant to action taken by the District's Board of Supervisors on 2-12-26.

SWCD Board Motion: 26.017

Approved as to Form:

Assistant County Attorney/Date
CAO File No.: KS-26-50

**JOINT POWERS AGREEMENT BETWEEN THE METROPOLITAN SOIL AND WATER
CONSERVATION DISTRICTS TECHNICAL SERVICE AREA JOINT POWERS BOARD AND
SCOTT SOIL AND WATER CONSERVATION DISTRICT FOR
FOR THE PROVISION OF ADMINISTRATIVE SERVICES**

January 1, 2026 through December 31, 2028

THIS AGREEMENT (Agreement) is made by and between the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board, also referred to as Metro Conservation Districts (MCD) and the Scott Soil and Water Conservation District (Provider).

WHEREAS, MCD is a joint powers board created to assist with special programs and activities for the mutual benefit of its member Districts; and

WHEREAS, the MCD has prepared, and its members have approved a 2026-2028 Work Plan and Budget, incorporated herein by reference, that covers MCD internal operations as well as implementation of Special Programs, and in which Administrative Services are enumerated; and

WHEREAS, the Provider serves in the official capacity as Fiscal Agent for the MCD to fulfill such roles and responsibilities as may be needed and required for internal operations and Special Program grant administration; and

WHEREAS, the parties wish to enter into this Agreement to define the obligations of the MCD and the PROVIDER for Administrative services; and

WHEREAS, Minnesota Statutes, Section 471.59, subd. 10 provides that two or more governmental units may by Agreement jointly exercise any power common to the contracting Parties and as such a District may enter into this Agreement with MCD to perform on behalf of MCD any service or function that the identified District is authorized to provide for itself.

NOW THEREFORE, in consideration of the mutual agreements set forth herein the parties agree as follows:

1. **Term.** Notwithstanding the date of the signatures of the parties, the term of this Agreement is January 1, 2026 through December 31, 2028 or until terminated by law or in accordance with the terms of this Agreement.
1. **Purpose.** The purpose of this Agreement is to define the obligations of the MCD and the PROVIDER as provided as set forth in the MCD 2026-2028 Plan of Work and Budget
2. **Services.** The MCD requests and the PROVIDER agrees to provide services as defined in the MCD 2026-2028 Plan of Work and Budget, including those enumerated under the Administrative Services and Budget section on pages 2 through 3.
2. **Payment.** The MCD will pay the PROVIDER an amount not to exceed \$58,200 for labor and expenses as set forth in the MCD 2026-2028 Plan of Work and Budget, as amended. The PROVIDER will invoice the MCD for payment based on actual hours worked, at the most current BWSR billable rate.
3. **Independent Contractor.** The PROVIDER is an independent contractor and nothing in this Agreement shall be construed to create the relationship of employer and employee between the MCD and the PROVIDER.
4. **Indemnification.** The PROVIDER agrees to indemnify and save and hold the MCD, its officers, employees and agents harmless from any and all claims or causes of action arising from the performance of this Agreement by the PROVIDER or its officers, employees and agents. This paragraph does not bar any legal remedies the PROVIDER may have against MCD for its failure to fulfill its obligations under this Agreement. The PROVIDER will reimburse the MCD for reasonable attorneys' fees if MCD is the prevailing party in litigation to enforce any of the terms of this Agreement.

To the full extent permitted by law, actions by the Parties pursuant to this Agreement are intended to be and shall be construed as a “cooperative activity” and it is the intent of the Parties that they shall be deemed a “single governmental unit” for the purpose of liability, as set forth in Minnesota Statutes, Section 471.59, subd. 1a(a); provided further that for purposes of that statute, each Party to this Agreement expressly declines responsibility for the acts or omissions of the other Party. This Agreement to indemnify and hold harmless does not constitute a waiver by any participant of limitations on liability provided under Minnesota States Statutes, Section 466.04.

5. **Insurance.** The PROVIDER will procure insurance necessary to cover the errors and omissions of the PROVIDER's employees performing services under the terms of this Agreement.
6. **Compliance with Laws.** The parties shall abide by all Federal, State or local laws; statutes, ordinances, rules and regulations pertaining to this Agreement and this Agreement shall be construed in accordance with the substantive and procedural laws of the State of Minnesota. All proceedings related to this Agreement shall be venued in the County of Hennepin, State of Minnesota.
7. **Ownership.** All work product, data compilations, and materials of any kind prepared pursuant to this Agreement, regardless of the format in which they exist will become the sole and exclusive property of the MCD upon the completion of this Agreement. However, any MCD member Districts may use portions or excerpts from the materials prepared pursuant to this Agreement. It is further agreed that the MCD and its member Districts have unlimited rights to use, duplicate and make derivative works of the same, with no obligation for accounting to the PROVIDER.
8. **Records/Audits.** The PROVIDER's bonds, records, documents, papers, accounting procedures and practices, and other evidences relevant to this Agreement are subject to the examination, duplication, transcription and audit by the MCD and either the Legislative or State Auditor, pursuant to Minn.Stat. § 16C.05, subd. 5. Such evidences are also subject to review by the Comptroller General of the United States, or a duly authorized representative, if federal funds are used for any work under this Agreement. The PROVIDER agrees to maintain such evidences for a period of six (6) years from the date services or payment were last provided or made or longer if any audit in progress requires a longer retention period.
9. **Data Privacy.** For purposes of this Agreement all data on individuals collected, created, received, maintained or disseminated shall be administered consistent with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, and the Minnesota Rules implementing the Act now in force or hereafter adopted as well as Federal laws on data privacy.
10. **Non-Discrimination.** The PROVIDER agrees that, in coordinating the hiring of all labor for the performance of any work under this Agreement, it will not, by reason of race, creed, color, sex, national origin, disability, sexual orientation, age, marital status or public assistance status, discriminate against any person who is a citizen of the United States and who qualifies and is available to perform the work to which such employment relates. The PROVIDER agrees to comply with all Federal, State, and local non-discrimination laws and ordinances, in particular the applicable provisions of the Civil Rights Act of 1964, as amended by the Equal Employment Opportunity Act of 1972. When required by law or requested by the MCD, the PROVIDER shall furnish a written affirmative action plan.
11. **Termination.** This Agreement terminates on December 31, 2028. Either party may terminate this Agreement with or without cause with 90 days prior written notice to the other party.
12. **Amendments.** Any amendment to this Agreement shall be in writing and signed by the same parties who signed the original Agreement or their successors in office. An Amendment must be requested in writing before the end of this Agreement.
13. **Entire Agreement.** This Agreement contains the entire agreement of the parties and supersedes all oral and written agreements and negotiations by the parties relating to the subject matter of this Agreement.

IN WITNESS WHEREOF, the parties to this Agreement have hereunto set their hands on the dates written below:

METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS TECHNICAL SERVICE AREA JOINT POWERS BOARD

BY: _____ Date _____
Chair, MCD Board

Pursuant to action taken by the MCD Board on _____.

SCOTT SOIL AND WATER CONSERVATION DISTRICT

BY: _____ Date _____
District Director

Pursuant to action taken by the District's Board of Supervisors on _____.

**JOINT POWERS AGREEMENT BETWEEN THE METROPOLITAN SOIL AND WATER
CONSERVATION DISTRICTS TECHNICAL SERVICE AREA JOINT POWERS BOARD AND
CHISAGO SOIL AND WATER CONSERVATION DISTRICT FOR UNMANNED AIRCRAFT SYSTEM
(UAS) HOSTING SERVICES**

January 1, 2026 through December 31, 2028

THIS AGREEMENT (Agreement) is made by and between the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board, also referred to as Metro Conservation Districts (MCD) and the Chisago Soil and Water Conservation District (HOST).

WHEREAS, the HOST is a governmental and political subdivision of the State of Minnesota, located wholly within the boundaries of Chisago County; and

WHEREAS, MCD is a joint powers board created to assist with special programs for the mutual benefit of its members; and

WHEREAS, the members of MCD are located in the State of Minnesota Board of Water and Soil Resources (BWSR) Technical Service Area 4 which serves the eleven-county metropolitan area; and

WHEREAS, the HOST is a member of MCD; and

WHEREAS, the MCD Board purchased an Unmanned Aircraft System (UAS) to provide increased capacity and enhanced efficiency for capturing high resolution aerial imagery and topographic mapping for the purpose of planning, feasibility determination, and design of conservation projects; and

WHEREAS, ensuring MCD, as owner of the UAS, is compliant with state and federal rules regulations that govern the use of UAS's is critical for protecting the safety of private and public individual and property, and limiting liability purposes; and

WHEREAS, Minnesota Statutes, Section 471.59, Subd. 10 provides that two or more governmental units may by Agreement jointly exercise any power common to the contracting Parties and as such the HOST may enter into this Agreement with MCD to perform on behalf of MCD any service or function that the HOST is authorized to provide for itself.

NOW THEREFORE, in consideration of the mutual promises and benefits that the MCD and HOSDT shall derive from this Agreement, the MCD and HOST hereby enter into this Agreement for the purpose stated herein.

1. **Term.** Notwithstanding the date of the signatures below, this Agreement shall be effective January 1, 2026, and shall remain in effect until December 31, 2028, or until completion by the parties of their respective obligations under this Agreement, whichever occurs first (the Term), unless earlier terminated by law or in accordance with the provisions of this Agreement.
2. **Purpose.** The purpose of this Agreement is define the responsibilities of the parties for UAS host services.
3. **Services.** The MCD requests and the HOST agrees to provide services, hereafter referred to collectively as UAS Host Services:
 - Complete and maintain registration in accordance with applicable FAA and MnDOT rules and regulations.
 - Serve as the point of contact for federal and state agencies, include contact name, address, email and phone number.

- Provide proof on liability insurance to MnDOT, as may be requested or required.
- Ensure the Unmanned Aerial Vehicle (UAV) is properly maintained and airworthy for flight operation at all times.
- Keep and maintain a log detailing any maintenance performed on the UAV.
- Process requests for waivers from FAA Part 107 regulations, as may be requested by the Pilot.
- Not knowingly allow the operation of the UAV in a manner inconsistent with applicable FAA Part 107 regulations.

The HOST will perform the UAS Host Services with that level of care and skill ordinarily exercised by members of the HOST's profession currently practicing under similar conditions.

- 4. Timeliness.** The MCD and HOST agree to perform their respective obligations under this Agreement in a timely manner and keep each other informed about any delays that may occur.
- 5. Cooperation.** The MCD and HOST agree to cooperate and use their reasonable efforts to ensure prompt implementation of the various provisions of this Agreement and to, in good faith, undertake resolution of any dispute in an equitable and timely manner.
- 6. Total Cost.** The HOST will be responsible for all labor costs, fees and other out-of-pocket expenses associated with the services performed pursuant to this Agreement, except that MCD shall be responsible for securing property damage and liability insurance for the UAS.
- 7. Liability for Own Acts.** To the full extent permitted by law, actions by the parties pursuant to this Agreement are intended to be and shall be construed as a "cooperative activity" and it is the intent of the parties that they shall be deemed a "single governmental unit" for the purpose of liability, as set forth in Minnesota Statutes, Section 471.59, subd. 1a(a). Each party to this Agreement shall be liable for the acts of its officers, employees, volunteers or agents and the results thereof to the extent authorized by law and shall not be responsible for the acts of the other party, its officers, employees, volunteers or agents. The provisions of the Municipal Tort Claims Act, Minn. Stats. Ch. 466 and other applicable laws govern liability of the MCD and HOST. In the event of any claims or actions filed against either party, nothing in this Agreement shall be construed to allow a claimant to obtain separate judgments or separate liability caps from the individual parties of this Agreement. This Agreement to indemnify and hold harmless does not constitute a waiver by any participant of limitations on liability provided under Minnesota States Statutes, Section 466.04.
- 8. Insurance.** The HOST will procure insurance necessary to cover the errors and omissions of the HOST's employees performing services under the terms of this Agreement.
- 9. Compliance with Laws.** The parties shall abide by all Federal, State or local laws; statutes, ordinances, rules and regulations now in effect or hereafter adopted pertaining to this Agreement and this Agreement shall be construed in accordance with the substantive and procedural laws of the State of Minnesota. All proceedings related to this Agreement shall be venued in the County of the HOST.
- 10. Ownership.** All work product, data compilations, and materials of any kind prepared pursuant to this Agreement, regardless of the format in which they exist will become the sole and exclusive property of the MCD upon the completion of this Agreement. However, any of MCD's member Districts may use portions or excerpts from the materials prepared pursuant to this Agreement. It is further agreed that the MCD and its member Districts have unlimited rights to use, duplicate and make derivative works of the same, with no obligation for an accounting to the HOST.
- 11. Records/Audits.** The HOST's bonds, records, documents, papers, accounting procedures and practices, and other records relevant to this Agreement (collectively records) are subject to the examination, duplication, transcription and audit by the MCD and either the Legislative or State Auditor, pursuant to Minn. Stat. § 16C.05, subd. 5. If services under this Agreement use federal funds, these records are also subject to review by the Comptroller General of the United States,

or a duly authorized representative. The HOST agrees to maintain such records for a period of six (6) years from the date services or payment were last provided or made or longer if any audit in progress requires a longer retention period.

- 12. Data Privacy.** For purposes of this Agreement all data on individuals collected, created, received, maintained or disseminated by the parties of this Agreement is subject to the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, and the Minnesota Rules implementing the Act now in force or hereafter adopted as well as Federal laws on data privacy. The HOST does not have a duty to provide access to public data to a data requester if the public data is available from the MCD.
- 13. Non-Discrimination.** The HOST agrees that, in coordinating the hiring of all labor for the performance of any work under this Agreement, it will not, by reason of race, creed, color, sex, national origin, disability, sexual orientation, age, marital status or public assistance status, discriminate against any person who is a citizen of the United States and who qualifies and is available to perform the work to which such employment relates. The HOST agrees to comply with all Federal, State, and local non-discrimination laws and ordinances, in particular the applicable provisions of the Civil Rights Act of 1964, as amended by the Equal Employment Opportunity Act of 1972. When required by law or requested by the MCD, the HOST shall furnish a written affirmative action plan.
- 14. Default; Force Majeure.** Neither party shall be liable to the other party for any loss or damage resulting from a delay or failure to perform due to unforeseeable acts or events outside of the defaulting party's reasonable control, provided the defaulting party gives notice to the other party as soon as possible. Acts and events may include acts of God, acts of terrorism, war, fire, flood, epidemic/pandemic, acts of civil or military authority, and natural disasters.
- 15. Termination.** This Agreement terminates on December 31, 2028 or, until completion by the parties of their respective obligations under this Agreement, whichever occurs first. Either party may terminate this Agreement earlier for cause, including a material breach of this Agreement, by giving seven days' written notice. Either party may terminate this Agreement with or without cause with 90 days prior written notice to the other party. Notice of termination shall be made by certified mail or personal delivery to an authorized representative of the other party. Termination of this Agreement shall not discharge any liability, responsibility or right of any party, which arises from the performance of or failure to adequately perform the terms of this Agreement prior to the effective date of termination. Notwithstanding any provision of this Agreement to the contrary, the MCD may immediately terminate this Agreement if it does not obtain funding from BWSR or if its funding cannot be continued at a level sufficient to allow payment of the amounts due under this Agreement. The MCD is not obligated to pay for any services that are provided after written notice of termination for lack of funding.
- 16. Modifications.** Any alterations, variations, modifications, or waivers of the provisions of this Agreement (collectively Modification) shall only be valid when they have been reduced to writing, approved by the parties respective boards, and signed by an authorized representative of each party. Any Modification must be requested in writing before the expiration or early termination of this Agreement.
- 17. Entire Agreement.** This Agreement contains the entire agreement of the parties and supersedes all oral and written agreements and negotiations by the parties relating to the subject matter of this Agreement. There are no representations, warranties, or stipulations, either oral or written, not contained in this Agreement.
- 18. Severability.** The provisions of this Agreement shall be deemed severable. If any part of this Agreement is rendered void, invalid, or unenforceable, such rendering shall not affect the validity and enforceability of the remainder of this Agreement unless the part or parts that are void, invalid or

otherwise enforceable shall substantially impair the value of the entire Agreement with respect to either party.

IN WITNESS WHEREOF, the parties to this Agreement have hereunto set their hands on the dates written below:

METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS TECHNICAL SERVICE AREA JOINT POWERS BOARD

BY: _____ Date _____
Chair, MCD Board

Pursuant to action taken by the MCD Board on _____.

CHISAGO SOIL AND WATER CONSERVATION DISTRICT

BY: _____ Date _____
Chair, Board of Supervisors

Pursuant to action taken by the District's Board of Supervisors on _____.

DRAFT**UNMANNED AIRCRAFT SYSTEM USE AGREEMENT BETWEEN THE METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS TECHNICAL SERVICE AREA JOINT POWERS BOARD AND <<MEMBER NAME>>**

THIS AGREEMENT (Agreement) is made by and between the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board, also referred to as Metro Conservation Districts (MCD) and the <<Member Name>> (MEMBER).

WHEREAS, the <<Member Name>> is a governmental and political subdivision of the State of Minnesota, located wholly within the boundaries of <<County>> County; and

WHEREAS, MCD is a joint powers board created to assist with special programs for the mutual benefit of its members; and

WHEREAS, the members of MCD are located in the State of Minnesota Board of Water and Soil Resources (BWSR) Technical Service Area 4 which serves the eleven-county metropolitan area; and

WHEREAS, the <<Member Name>> is a member of MCD; and

WHEREAS, the MCD Board purchased an Unmanned Aircraft System (UAS), including Matrice 350 RTK Unmanned Aerial Vehicle (UAV, or "Drone") along with equipment and software necessary for its useful operation, to provide Members with increased capacity and enhanced efficiency for capturing high resolution aerial imagery and topographic mapping for the purpose of planning, feasibility determination, and design of conservation projects; and

WHEREAS, the MEMBER desires to use the UAS for such stated purposes; and

WHEREAS, as owner of the UAS, MCD is responsible for ensuring that the use and operation of the UAS complies with all state and federal rules and regulations that govern the use of UAS's, and furthermore is performed in a manner that protects public health and safety, project public and private property, and minimizes liability of the MCD.

NOW THEREFORE, in consideration of the mutual promises and benefits that the MCD and MEMBER shall derive from this Agreement, the MCD and MEMBER hereby enter into this Agreement for the purpose stated herein.

1. **Term.** the term of this Agreement shall commence the day it is signed by all parties and shall extend through December 31, 2028, or until earlier terminated by law or in accordance with the terms of this Agreement.
2. **Purpose.** The purpose of this Agreement is to codify the obligations of the MCD and MEMBER as a conditions to using the MCD's UAS.
3. **Obligations.** MEMBER agrees to adhere to the following requirements as conditions to use of the MCD's UAS:
 - a) The Drone must be operated by an individual that is FAA Part 7 certified, or by an individual that is under the direct, on-site supervision of an individual that is FAA Part 7 certified.

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- b) The Drone shall be operated in a manner that complies with all state and federal rules and regulations that govern the use of UAS's.
- c) At all times while using the UAS, have and keep in force general liability insurance coverage. Coverage shall include Premises, Operations, Products, Completed Operations, Advertising, and Personal Injury Liability, and list MCD as an additional insured. Minimum limits of liability shall be:
 - a) \$1,500,000 Each Occurrence
 - b) \$3,000,000 General Aggregate
 - c) \$3,000,000 Products & Completed Operations Aggregate

Policy should be written on an occurrence basis and include explosion, collapse and underground hazards.

4. **Indemnification.** The Member agrees to indemnify and save and hold the MCD, its officers, employees and agents harmless from any and all claims or causes of action arising from the use of the UAS by the Member or its officers, employees and agents. This paragraph does not bar any legal remedies the Member may have against MCD for its failure to fulfill its obligations under this Agreement. The Member will reimburse the MCD for reasonable attorneys' fees if MCD is the prevailing party in litigation to enforce any of the terms of this Agreement.
5. **Insurance.** The MCD will procure property damage and liability coverage for the UAS.
6. **Compliance with Laws.** The parties shall abide by all Federal, State or local laws; statutes, ordinances, rules and regulations now in effect or hereafter adopted pertaining to this Agreement and this Agreement shall be construed in accordance with the substantive and procedural laws of the State of Minnesota. All proceedings related to this Agreement shall be venued in Scott County.
7. **Ownership.** All work product, data compilations, and materials of any kind prepared pursuant to this Agreement, regardless of the format in which they exist will remain the sole and exclusive property of the Member. However, any MCD Member may use portions or excerpts from the materials prepared pursuant to this Agreement. It is further agreed that the MCD and its Members have unlimited rights to use, duplicate and make derivative works of the same, with no obligation for an accounting to the MEMBER.
8. **Data Privacy.** For purposes of this Agreement all data on individuals collected, created, received, maintained or disseminated by the parties of this Agreement is subject to the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, and the Minnesota Rules implementing the Act now in force or hereafter adopted as well as Federal laws on data privacy. The MEMBER does not have a duty to provide access to public data to a data requester if the public data is available from the MCD.
9. **Non-Discrimination.** The MEMBER agrees that, in coordinating the hiring of all labor for the performance of any work under this Agreement, it will not, by reason of race, creed, color, sex, national origin, disability, sexual orientation, age, marital status or public assistance status, discriminate against any person who is a citizen of the United States

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and who qualifies and is available to perform the work to which such employment relates. The MEMBER agrees to comply with all Federal, State, and local non-discrimination laws and ordinances, in particular the applicable provisions of the Civil Rights Act of 1964, as amended by the Equal Employment Opportunity Act of 1972. When required by law or requested by the MCD, the MEMBER shall furnish a written affirmative action plan.

10. **Default; Force Majeure.** Neither party shall be liable to the other party for any loss or damage resulting from a delay or failure to perform due to unforeseeable acts or events outside of the defaulting party's reasonable control, provided the defaulting party gives notice to the other party as soon as possible. Acts and events may include acts of God, acts of terrorism, war, fire, flood, epidemic/pandemic, acts of civil or military authority, and natural disasters.
11. **Termination.** This Agreement terminates on December 31, 2028 or, until completion by the parties of their respective obligations under this Agreement, whichever occurs first. Either party may terminate this Agreement earlier for cause, including a material breach of this Agreement, by giving seven days' written notice. Either party may terminate this Agreement with or without cause with 90 days prior written notice to the other party. Notice of termination shall be made by certified mail or personal delivery to an authorized representative of the other party. Termination of this Agreement shall not discharge any liability, responsibility or right of any party, which arises from the performance of or failure to adequately perform the terms of this Agreement prior to the effective date of termination. Notwithstanding any provision of this Agreement to the contrary, the MCD may immediately terminate this Agreement if it does not obtain funding from BWSR or if it's funding cannot be continued at a level sufficient to allow payment of the amounts due under this Agreement. The MCD is not obligated to pay for any services that are provided after written notice of termination for lack of funding.
12. **Modifications.** Any alterations, variations, modifications, or waivers of the provisions of this Agreement (collectively Modification) shall only be valid when they have been reduced to writing, approved by the parties respective boards, and signed by an authorized representative of each party. Any Modification must be requested in writing before the expiration or early termination of this Agreement.
13. **Entire Agreement.** This Agreement contains the entire agreement of the parties and supersedes all oral and written agreements and negotiations by the parties relating to the subject matter of this Agreement. There are no representations, warranties, or stipulations, either oral or written, not contained in this Agreement.
14. **Severability.** The provisions of this Agreement shall be deemed severable. If any part of this Agreement is rendered void, invalid, or unenforceable, such rendering shall not affect the validity and enforceability of the remainder of this Agreement unless the part or parts that are void, invalid or otherwise enforceable shall substantially impair the value of the entire Agreement with respect to either party.

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IN WITNESS WHEREOF, the parties to this Agreement have hereunto set their hands on the dates written below:

METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS TECHNICAL SERVICE AREA JOINT POWERS BOARD

BY: _____ Date _____
Chair, MCD Board

Pursuant to action taken by the MCD Board on _____.

CHISAGO SOIL AND WATER CONSERVATION DISTRICT

BY: _____ Date _____
Chair, Board of Supervisors

Pursuant to action taken by the District's Board of Supervisors on _____.