

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, November 19, 2025

AGENDA

<u>Item</u>	<u>Description</u>	<u>Packet Pages</u>	<u>Type</u>
1	Call to Order		
2	Attendance Roll Call/Introductions		
3	Approval of Agenda		Action
4	Minutes		
	4.1 August 27, 2025, Regular Board meeting	2-4	Action
5	Treasurer's Report – <i>Scott reporting</i>		
	5.1 November Treasurer's Report	5	Action
	5.2 Checking Account Transactions Report	6	Information
	5.3 FY2024 Financial Statements	7-28	Information
6	Manager Meeting Notes – 9/22 and 10/29	29-33	Information
7	Special Programs		
	7.1 Engineering and Technical Assistance (ETA) Program – <i>Dakota reporting</i>		
	7.1.1 ETA Expenditure Report as of September 30, 2025	34	Information
	7.1.2 Grant Status Report as of September 30, 2025	35	Information
	7.1.3 FY26 NPEAP/ESTS Work Plan and Grant Agreement with BWSR	36-44	Action
	7.2 MN Ag Water Quality Certification Program (MAWQCP) – <i>Scott Reporting</i>		Information
	7.2.1 FY26-27 Joint Powers Agreement with MDA	45-50	Action
	7.3 Metro Children's Water Festival (MCWF) – <i>Ramsey Reporting</i>		Information
8	Other Business		
	8.1 2026-2028 Workplan and Budget	51-63	Action
9	Member Updates		
10	Adjourn		Action

PUBLIC NOTICE: The November 19, 2025 regular board meeting will take place in person with an option to participate remotely. Board members who plan on 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, August 27, 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*	Chris Lord
Carver SWCD	Marcus Zbinden*	
Chisago SWCD	Rick Cedergren*	
Dakota SWCD	Laura Zanmiller*	Ashley Gallagher
Hennepin County		
Isanti SWCD	Franklin Curtis	
Ramsey County		Ann White Eagle
Scott SWCD	Doug Schoenbecker**	Troy Kuphal, Shelly Tietz
Sherburne SWCD	Jason Selvog*	Francine Larson
Washington CD	John Rheinberger	Jay Riggs
Wright SWCD	Duane Dahlman*	
<u>Others</u>		
Anne Sawyer, BWSR		

* Attended remotely due to travel or other scheduling constraints.

**Participate only

1. Call to Order

The meeting was called the meeting to order at 4:03 pm. A quorum was present.

2. Attendance Roll Call/Introductions

Kuphal called roll.

3. Approve of Agenda

Motion 25.016 Motion by Curtis, second by Zanmiller , to approve the agenda as presented. Kuphal led roll call vote. Voting Aye: Rheinberger, Dahlman, Curtis, Zanmiller, Selvog, Zbinden, Cedergren.
Voting Nay: None

4. Approval of February 26, 2025 Regular Meeting Minutes

Motion 25.017 Motion by Curtis, second by Zanmiller, to approve the February 26, 2025, minutes as presented. Kuphal led roll call vote. Voting Aye: Rheinberger, Miller, Dahlman, Curtis, Zanmiller, Selvog, Zbinden, Cedergren.
Voting Nay: None

5. Treasurer's Report – Scott SWCD Reporting

6.1 Treasurer's Report – August 19, 2025

Shelly Tietz read the Treasurer's Report with balances as of August 19, 2025.

Supervisor Meixell joined the meeting at 4:11.

Motion 25.018 Motion by Miller, second by Cedergren, to approve the treasurer report as presented subject to audit. Kuphal led roll call vote. Voting Aye: Rheinberger, Miller, Dahlman, Curtis, Zannmiller, Selvog, Zbinden, Cedergren, 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 March 19, April 23, May 28, June 25 and July 30

Manager meetings notes submitted for review. Kuphal reviewed a few highlights from the meetings.

7. Special Programs

8.1 Engineering and Technical Assistance (ETA) Program

8.1.1 ETA Eng./Tech, Assistance & Equipment Reports

Ashley Gallagher reported; no discussion.

8.1.2 Grant Status Report

Ashley Gallagher reported; no discussion.

8.2 MN Ag Water Quality Certification

Troy Kuphal reported, the grant expires December 31, 2025. The Minnesota Department of Agriculture is working on an amendment which will be brought back to the board in November for approval.

8.3 Metro Children's Water Festival

Ann White Eagle reported; the Children's Water Festival is scheduled for September 24, 2025. White Eagle provided a brief summary of the program.

8. Other Business

9.1 Summary of Proposed Workplan and Budget 2026-2028.

Kuphal reviewed the proposed changes to the workplan and budget for 2026-2028 which are highlighted in the board packet. Also included in the work plan is an updated Capital Equipment list. The final draft will be submitted for approval at the November board meeting.

9. Member District Updates

None.

10. Adjourn

Motion 25.019 Motion by Meixell, second by Zbinden, to adjourn the meeting at 4:35 pm. Kuphal led roll call vote. Voting Aye: Rheinberger, Miller, Dahlman, Curtis, Zannmiller, Selvog, Zbinden, Cedergren, Meixell. Voting Nay: None

Next meeting November 19, 2025.

Respectfully submitted,

Glenda Meixell, Secretary

Date

**Metropolitan Conservation District
Treasurer's Report
As of November 12, 2025**

Previous Cash
Balance

11/12/2025

ETA - Engineering and Technical Assistance

ASSETS			
Cash - Previous Balance - 8/19/2025	\$239,812.14		
Income		\$0.00	
Expense		\$111,165.40	
Cash - Ending Balance -11/12/2025			\$128,646.74
LIABILITIES			
NPEAP/ETA		\$128,646.74	
Total Liabilities		\$128,646.74	
FUND BALANCE		\$0.00	

MAWQCP - MN Ag Water Quality Certification

ASSETS			
Cash - Previous Balance - 8/19/2025	\$0.00		
Income		\$1,497.95	
Expense		\$1,497.95	
Cash - Ending Balance -11/12/2025			\$0.00
Accounts Receivable		\$2,625.02	
FUND BALANCE		\$2,625.02	

CWF - Childrens' Water Festival

ASSETS			
Cash - Previous Balance - 8/19/2025	\$66,334.95		
Income		\$8,100.00	
Expense		\$22,790.12	
Cash - Ending Balance -11/12/2025			\$51,644.83
FUND BALANCE		\$51,644.83	

MCD - Metro Conservation District

ASSETS			
Cash - Previous Balance -8/19/2025	\$84,014.63		
Income		\$1,770.07	
Expense		\$6,074.50	
Cash - Ending Balance - 11/12/2025			\$79,710.20
Accounts Receivable			
FUND BALANCE		\$79,710.20	

TOTAL FUND BALANCE

\$131,355.03

TOTAL CASH BALANCE

\$260,001.77

BANK ACCOUNT SUMMARY

Accounts Type	Bank	Balance
Checking	Hometown	\$25,317.73
Savings	Hometown	\$84,684.04
CD	Hometown	\$150,000.00
Total Cash		\$260,001.77

Metro Soil and Water Conservation Dist Tech Servc Area JPB Checking Account

As of November 12, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking - #665319							35,735.42
Bill Pmt -Check	08/25/2025	2453	Scott Soil and Water Conservati...	Invoice 2025-013 - ETA Fiscal		299.00	35,436.42
Deposit	08/25/2025			Deposit	493.15		35,929.57
Deposit	08/26/2025			Deposit	1,497.95		37,427.52
Deposit	09/05/2025			Deposit	509.59		37,937.11
Check	09/08/2025	EFT	Data Activation Purchase	Data Plan		190.99	37,746.12
Check	09/22/2025	2454	Nelson Cheese & Deli	Children's Water Festival		1,615.16	36,130.96
Check	09/22/2025	2455	Thomas Irvine Dodge Nature C...	Reservation ID 16826 - Children's Water Festival		475.00	35,655.96
Check	09/29/2025	2456	Orchard Hill	Invoice 534570 - Children's Water Festival		300.00	35,355.96
Check	09/29/2025	2457	Robins, Percy	Children's Water Festival		32.56	35,323.40
Check	10/01/2025	2458	144Design, Inc	Invoice 25-217005 - Children's Water Festival		1,525.00	33,798.40
Deposit	10/02/2025			Deposit	1,600.00		35,398.40
Deposit	10/06/2025			Deposit	509.59		35,907.99
Check	10/06/2025	EFT	Data Activation Purchase	Data Plan		190.99	35,717.00
Deposit	10/07/2025			Deposit	500.00		36,217.00
Check	10/09/2025	2459	Shea, Abby	Children's Water Festival		70.93	36,146.07
Check	10/10/2025	2460	Sparlin Consulting	Children's Water Festival		445.00	35,701.07
Check	10/10/2025	2461	Pollinate Minnesota	Invoice 1470 - Children's Water Festival		375.00	35,326.07
Check	10/13/2025	2462	Pata, Katie	Children's Water Festival Supplies		197.48	35,128.59
Bill Pmt -Check	10/15/2025	2463	Dakota County Soil & Water Co...	Invoice 3502 - ETA Host Services		3,468.00	31,660.59
Check	10/20/2025	2464	Science Museum of Minnesota	Invoice: INV1297 - CWF		3,000.00	28,660.59
Check	10/20/2025	2465	Central Public School	Children's Water Festival - (2) Buses		501.50	28,159.09
Deposit	10/22/2025			Deposit	6,000.00		34,159.09
Check	10/30/2025	2466	Edgerton Elementary	CWF Bus Reimbursement		342.17	33,816.92
Check	10/30/2025	2467	Wyoming Elementary PTA	CWF Bus Reimbursement		532.75	33,284.17
Check	10/30/2025	2468	Dakota County	CWF - University of MN Staff		400.00	32,884.17
Check	10/30/2025	2469	Vista View Elementary School	CWF Bus Reimbursement		950.52	31,933.65
Check	10/30/2025	2470	Dowling School	CWF Bus Reimbursement		492.35	31,441.30
Check	10/30/2025	2471	Webster Elementary School	CWF Bus Reimbursement		984.70	30,456.60
Check	10/30/2025	2472	Castle Elementary School	CWF Bus Reimbursement		525.00	29,931.60
Check	10/30/2025	2473	Minnesota State Fair	Invoice 15617 - Children's Water Festival Facility		9,825.00	20,106.60
Bill Pmt -Check	11/03/2025	2474	Anoka Conservation District	Invoice 2025265 - ETA		10,663.95	9,442.65
Bill Pmt -Check	11/03/2025	2475	Carver Soil & Water Conservati...	Invoice 2305 - ETA		19,326.19	-9,883.54
Bill Pmt -Check	11/03/2025	2476	Chisago Soil & Water Conserva...	Invoice 4025 -ETA		15,341.58	-25,225.12
Bill Pmt -Check	11/03/2025	2477	Dakota County Soil & Water Co...	Invoice 3503 - ETA		11,841.19	-37,066.31
Bill Pmt -Check	11/03/2025	2478	Hennepin County	Invoice 1000254774 & 1000254778 - ETA		4,229.51	-41,295.82
Bill Pmt -Check	11/03/2025	2479	Isanti SWCD	Invoice 2025-217 - ETA		11,976.29	-53,272.11
Bill Pmt -Check	11/03/2025	2480	Scott Soil and Water Conservati...	Invoice 2025-089 - ETA		3,034.19	-56,306.30
Bill Pmt -Check	11/03/2025	2481	Sherburne SWCD.	Invoice 2025355 & 2025344- ETA		10,395.94	-66,702.24
Bill Pmt -Check	11/03/2025	2482	Washington Conservation District	Invoice 7195 - ETA		10,675.40	-77,377.64
Bill Pmt -Check	11/03/2025	2483	Wright SWCD	Invoice 86091303 & 86093100 - ETA		7,642.19	-85,019.83
Transfer	11/03/2025			Funds Transfer	120,000.00		34,980.17
Check	11/03/2025	2484	Miller, Jessica	2025 Children's Water Festival		200.00	34,780.17
Check	11/03/2025	2485	Peterson Company, LTD	Invoice 31950 - Audited Financial Statements		4,500.00	30,280.17
Check	11/05/2025	2489	Scott Soil and Water Conservati...	Invoice 2025-073 - Administrative Services		1,574.50	28,705.67
Check	11/05/2025	2486	Scott Soil and Water Conservati...	Invoice 2025-074 - MAWQCP		366.50	28,339.17
Check	11/05/2025	2487	Sherburne SWCD	Invoice 2025334 - MAWQCP		36.33	28,302.84
Check	11/05/2025	2488	Washington Conservation District	Invoice 7099 - MAWQCP		1,095.12	27,207.72
Bill Pmt -Check	11/12/2025	2490	Maverick Drone Services	Invoice INV-11254 - Training		1,699.00	25,508.72
Check	11/12/2025	EFT	Data Activation Purchase	Data Plan		190.99	25,317.73
Total Checking - #665319					131,110.28	141,527.97	25,317.73
TOTAL					131,110.28	141,527.97	25,317.73

**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

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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	
	2024	2023
Current Assets	\$ 857,530	\$ 907,505
Capital Assets, net of accumulated depreciation	230,738	241,759
Total Assets	<u>\$ 1,088,268</u>	<u>\$ 1,149,264</u>
Current Liabilities	\$ 780,643	\$ 849,062
Total Liabilities	<u>\$ 780,643</u>	<u>\$ 849,062</u>
Investment in Capital Assets	\$ 230,738	\$ 241,759
Unrestricted	76,887	58,443
Total Net Position	<u>\$ 307,625</u>	<u>\$ 300,202</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	
	2024	2023
Revenues		
Intergovernmental	\$ 548,198	\$ 405,943
Interest Earnings	24,457	9,843
Miscellaneous	106	143
Total Revenues	<u>\$ 572,761</u>	<u>\$ 415,929</u>
Expenses		
Conservation	\$ 565,338	\$ 396,290
Total Expenses	<u>\$ 565,338</u>	<u>\$ 396,290</u>
Increase (decrease) in Net Position	<u>\$ 7,423</u>	<u>\$ 19,639</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><u>\$ 76,887</u></u>	<u><u>\$ 230,738</u></u>	<u><u>\$ 307,625</u></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.	<u>(49,136)</u>
Change in Net Position	<u>\$ 7,423</u>

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

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**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.

MCD Managers Meeting Notes

Meeting Date: Monday, September 22, 2025

Meeting Time: 10:00 a.m. – 11:30 a.m.

Meeting Location: Remotely via Teams

Attendees: Chris Lord (Anoka), Mike Wanous (Carver), Craig Mell (Chisago), Ashley Gallagher (Dakota), Karen Galles (Hennepin), Tiffany Determan (Isanti), Ann WhiteEagle (Ramsey), Francine Larson (Sherburne), Jay Riggs (Washington), Luke Johnson (Wright), Michelle Jordan (BWSR).

Agenda Review – no additional items

1) Programming Updates

(a) Engineering and Technical Assistance (ETA) Program: Ashley Gallagher, Dakota

(i) Q3 reports are due October 15th

(ii) BWSR has approved allocations for our FY26 NPEA (\$147,500) and ESTS (\$242,500) grants, this year we are receiving an extra \$20K for equipment needs. The group agreed to allocate \$20K from the FY26 budget for Equipment and Supplies. Additional equipment needs will be addressed in the FY27 budget. Michelle Jordan confirmed that there is no match requirement starting with the FY26 grant.

(b) MAWQCP: Troy Kuphal, Scott (not present)

(i) Email from Troy – MDA is willing to amend the JPA for 2 years again assuming MCD would like to. The consensus of the Managers was to amend the JPA with MDA for the MAWCP for an additional 2 years.

(c) Metro Children's Water Festival Program: Ann WhiteEagle, Ramsey

(i) This year's event is being held on Wednesday, September 24th at the MN State Fair Grounds. The State Fair Grounds have increased their per day fee from \$12K to \$14K.

2) BWSR Updates: Michelle Jordan, BWSR

(a) Grant summary:

(i) TSA grants are same amounts, allocated annually, as last biennium. TSA 4 is slated to have a rotating \$20K for equipment in FY26. GAs likely in Sept.

1. FY26: NPEA = \$147,500; ESTS = \$242,500. Total = \$390,000

2. FY27: NPEA = \$127,500; ESTS = \$242,500. Total = \$370,000

(ii) NRBG grants, with 36.5% decrease from previous biennium, which was one-time money. Anticipate GAs in late Sept/early October, depending on when we receive SSTS funds from MPCA. Funds will be split across the biennium.

(iii) Conservation Contracts and Conservation Delivery (aka Programs and Operations) will be paid both years combined for each grant. GAs likely in Sept.

(iv) WBIF first batching period is open now. Metro allocation map has been adjusted to account for adopted CWMPs (South Fork Crow split Carver; Lower MN East lumped Scott). Metro funds available July 1, 2026. Program requirements and other info (except Convene Guidance, which should be forthcoming) available on BWSR's [WBIF program page](#).

(v) MDM grant authorization is going to BWSR Board in Sept, with up to \$900K

available in each of FY26 and FY27, with quarterly batching periods, as long as funding is available.

- (vi) Buffer Implementation grants going to BWSR Board in Sept. Notable change is a switch to RFI for LGUs to request “up to” allocation amounts and authorizes BWSR staff to redistribute remaining available funds.
 - (b) Soil health grants:
 - (i) RCPP up and running. Send questions/concerns to rcpp_help.bwsr@state.mn.us
 - (ii) Soil health delivery
 - 1. Anticipate RFI to open in late fall/early winter
 - 2. Amounts similar to last biennium, but split into two annual grants
 - (c) Misc:
 - (i) Lawns to Legumes program accomplishments: Summary since program began in 2019, it has some neat info. <https://bwsr.state.mn.us/node/13791>
 - (ii) No updates on prevailing wage; discussions with Dept of Labor and Industry ongoing.
- 3) TSA Area IV
- (a) TSA Area 4: Ashley Gallagher, Dakota
 - (i) The TSA Managers met in August. BWSR is working on a survey of TSAs to see what is and is not working. The Metro is the only TSA in the state with no employees.
- 4) Other Topics
- (a) Paid Family Medical Leave (PFML). This new program goes into effect on January 1, 2026. Members discussed the status of this program locally.
 - (b) MASWCD Area IV Meeting Purpose and Enhancement. The group shared ideas on how to improve the MASWCD Area meetings. Jay will talk with MASWCD staff and Area Director John Rheinberger about the topics the group discussed.
 - (c) 2026-2028 Work Plan and Budget: Troy Kuphal, Scott (not present)
 - (i) Email from Troy – The group confirmed support for keeping the grant writing and work plan development line item at \$4k. Troy will contact to Ashley and Ann regarding their respective special program budgets.
- 5) Member Updates
- (a) Anoka – 4M account good to go, 10/6 meeting to review Resolutions with Managers. PFML.
 - (b) Carver – budget 4.3% increase request changed to 0%, 2027/28 budgets much more difficult, fall construction projects WASCObS, GWW, wrap up WCA issues.
 - (c) Chisago – celebrated our 75th anniversary with a project tour and open house approximately 100 people attended, submitted our 2nd request for RCPP, submitted a 0% budget increase to the County this year.
 - (d) Dakota – planning a tour, RCPP ready to request 2nd allocation, planning a strategic planning work session with all staff and board, working with County on WCA allocation.
 - (e) Hennepin – fall construction, budget – 0% increase, County Board approved a maximum leavy increase of 8%, require posting vacancies internally first, looking to fill position with broader technical vs specialized skillset. AMC is considering a resolution that will change road mitigation through the wetland bank from 2:1 to 1:1.

- (f) Isanti – notice from County 5% reduction in budget to align with County departments, submitted our 2nd request for RCPP, lots of wetland restorations.
- (g) Ramsey – County Board nearing a 10% increase, slight increase in 26/27 budget, 280 applications for last job opening, workshops for urban farms upcoming, closing out C/S grants.
- (h) Scott – did not attend.
- (i) Sherburne – wrapping up field season, hired new staff.
- (j) Washington – presented to the MASWCD regarding shoreline and GP process, strategic planning meetings last month with staff and board – used more surveys and real-time ranking during the meeting, RCPP promising, WCA – very busy, seasonal maintenance crew 3 out 4 had to leave for school, hired 5 new seasonal for fall, working with County on AIS response plan, participating on a climate resilience plan with County. LSC WP is working towards a mid-plan assessment.
- (k) Wright – projects/fall construction, WCA – extremely busy, 4% budget increase.

6) Actions for next MCD JPB meeting

7) Upcoming meetings:

- (a) State Manages Meeting 9/24 – 9/25 (St. Cloud)
- (b) MASWCD Area 4 mtg – 9/25 (Cabela's)
- (c) BWSR Academy – October 21-23 (Cragun's, Brainerd)
- (d) MCD managers meeting – 10/29 (Dakota to host)



MCD Managers Meeting Notes

Meeting Date: Wednesday October 29, 2025

Meeting Time: 10:00 a.m. – 12:00 noon

Meeting Location: Remotely via Teams

Attendees: Mike Wanous (Carver), Craig Mell (Chisago), Ashley Gallagher (Dakota), Tiffany Determan (Isanti), Ann WhiteEagle (Ramsey), Troy Kuphal (Scott), Francine Larson (Sherburne), Jay Riggs (Washington), Anne Sawyer (BWSR)

1. Agenda Review
2. Program Updates
 - a. Engineering and Technical Assistance (ETA) Program – *Dakota*
 - Reviewing and then closing out 2024 ESTS, only \$4,000 remaining in 2024 NPEA that will be used for administration by year-end and then closed out. Any training or equipment expenses will now need to wait until execution of the 2026 NPEA and ESTS, which will go to the MCDJPB for execution at the November meeting. If members have equipment needs, send to Ashley with an estimate and she can pull together for a Capital Equipment Plan update.
 - b. MAWQCP- *Scott*
 - No report
 - c. Metro CWF- *Ramsey*
 - Expenses coming in, submitted budget for workplan
3. BWSR Updates, *Anne Sawyer – BWSR*
 - Buffer Grants – RFI due Nov 20th, unlikely to extend buffer grants in the future. Also some procedure changes public comment period was sent out, closes Dec 10th.
 - Grants – Multipurpose Drainage Management (MDM) open now
 - WBIF – Some requests look available in eLink but metro not available until 2026. Mid-point grants open now through April 30th.
 - Keep It Clean – Closes today, there are many requests in.
 - RCPP – No news, payments still on hold with federal shutdown.
 - PRAP- Opportunity to use this for strategic planning.
 - Soil Health Delivery – Allocation in Board packet. Half the amount as last grant.
 - Various other grants opening – See BWSR Board Packets
 - Clean Water Council Survey – open now
4. Agenda topics
 - a. MN Paid Family and Medical Leave – *All*
 - All are working on policy updates, in various stages.
 - FAQ – benefits not PERA eligible salary.
 - Quickbooks – there will be a training.
 - b. ADA Website Compliance – *Chisago*

- Compliance needed in 2027 for special districts. Initial estimate from one web designer is almost \$20,000. Others have estimates for audit and updates for under \$9,000. There may be grants available. Some doing redesigns or have done them in the last year, so no new updates needed. There will also be accessibility requirements for new documents posted on websites.

c. 2026-2028 Work Plan and Budget – *Scott*

- Reviewed budget tables. Keep membership dues low and spend down fund balance. Interest has been good. Fund balance goal is around \$30,000. Could add a note or chart on history of dues. Future programs table was reviewed, leave as is but remove budget columns.

5. Member Updates

- Isanti- Drone training today. MACDE updates- Administrative training in 2026, looking for one staff from each area to develop agenda, also a survey for association members currently open. State managers meeting 2026 will be March 25-26 in St Cloud.
- Ramsey- Staff liked BWSR academy. Projects going great with weather.
- Sherburne- Closing out on projects with great weather, and grants.
- Washington – Shoreline permitting conversations continue with DNR, there will be presentation at MASWCD Convention.
- Carver – Structures going in. Put RCPP soil health on hold for this year. Potential LGRWRP application.
- Chisago – Many projects tied to NRCS so at a stand-still with federal shutdown. RCPP still going strong, just place on pending to wait for eligibility from NRCS. Lower St Croix hiring process continues for technician. Buffer inspections wrapped up.
- Dakota – Working on construction projects, NRCS shutdown has not impacted most projects. Buffer review using new fall imagery, County has spring and fall, which can be compared. Exploring the use of AI tools for analyzing imagery.

6. Actions for next MCD JPB meeting

- a. 2026-2028 Workplan and Budget - Scott
- b. Memo on grant workplans and execution - Dakota
- c. JPA amendment with MDA for MAWQCP - Scott

7. Upcoming meetings:

- a. MCD JPB: Wednesday, November 19 at 4:00 p.m. WCD/Virtual
- b. MASWCD Convention: December 1-3
- c. Metro Managers Meeting: No December meeting, January 28th works for Managers, Hennepin will host.

07/23/25

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		\$ 375.04	\$ 20,670.41
Carver	\$ 21,045.45				\$ -		\$ -	\$ 21,045.45
Chisago	\$ 21,045.45				\$ 12,307.39		\$ 12,307.39	\$ 8,738.06
Dakota	\$ 21,045.45			\$ 11,681.50	\$ 8,807.00		\$ 20,488.50	\$ 556.95
Hennepin	\$ 21,045.45		\$ 7,645.00	\$ 7,979.60	\$ 1,195.32		\$ 16,819.92	\$ 4,225.53
Isanti	\$ 21,045.45				\$ 744.09		\$ 744.09	\$ 20,301.36
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		\$ 17,748.34	\$ 3,297.11
Washington	\$ 21,045.45			\$ 4,271.15	\$ 7,641.21		\$ 11,912.36	\$ 9,133.09
Wright	\$ 21,045.45			\$ 11,752.00	\$ 4,608.00		\$ 16,360.00	\$ 4,685.45
Total ETA:	\$ 231,499.95	\$ 4,723.00	\$ 11,826.97	\$ 58,211.32	\$ 43,039.80	\$ -	\$ 117,801.09	\$ 113,698.86
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

10/30/2025

	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:	\$ 3,184.75	\$ 18,314.64	\$ 25,467.61	\$ 46,967.00		\$ -	\$ 6,628.25	\$ 168,987.65	\$ -	\$ 175,615.90		\$ -	\$ 222,582.90
Total Expenditures:	\$ 3,184.75	\$ 222,314.64	\$ 25,467.61	\$ 250,967.00		\$ 40,500.00	\$ 11,000.00	\$ 231,500.00	\$ -	\$ 242,500.00		\$ 30,327.02	\$ 493,467.00
Balance:	\$ 10,815.25	\$ (18,314.64)	\$ 11,532.39	\$ 4,033.00		\$ (2,625.00)	\$ -	\$ -	\$ -	\$ -		\$ (6,077.02)	\$ 4,033.00

	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:	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 113,078.09	\$ -	\$ 113,078.09		\$ -	\$ 113,078.09
CY 2026 Expenses:	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Total Expenditures:	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 117,801.09	\$ -	\$ 117,801.09		\$ 30,254.06	\$ 117,801.09
Balance:	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 11,000.00	\$ 113,698.91	\$ -	\$ 124,698.91		\$ (5,754.06)	\$ 124,698.91



To: Metro Conservation Districts Joint Powers Board
From: Ashley Gallagher, Dakota SWCD
Date: November 19, 2025
Subject: **Authorization to Submit Work Plans and Execute BWSR Agreements for FY26 Non-Point Engineering Assistance and Enhanced Shared Technical Service Grants**

The Minnesota Board of Water and Soil Resources has provided work plan templates within eLink for the Enhanced Shared Technical Service (ESTS) grant and the Non-Point Engineering Assistance (NPEA) grant. Collectively these two grants are used to implement the Engineering and Technical Assistance (ETA) program for the Metropolitan Conservation District Joint Powers Organization (MCD).

Total funds available from both FY26 grants is \$390,000. The NPEA grant provides \$127,500 plus an addition \$20,000 that rotates around the state Technical Service Areas for equipment from State General Fund. The ESTS grant provides \$242,500 from Clean Water Funds. Grant funds can be spent upon execution of the grant and both grants will expire December 31, 2028. The FY27 funds will be available after July 1, 2026 and staff anticipate bringing a workplan and grant agreement for FY27 to the JPB at the August 2026 meeting. There is no longer a required local 10% match on either grant.

Staff would retain the ability to shift up to 10% of total funds under each grant between work plan activities. Changes that may be needed above that threshold would require MCD Board approval and BWSR approval.

After coordination with MCD member staff, work plans proposed for these two grants include:

	FY26	NPEA	ESTS
Activity	Grant Amount	Grant Amount	
Administration	\$9,250		\$9,250
Equipment/Supplies	\$20,000		\$20,000
Training	\$5,000		\$5,000
Technical/Engineering Assistance	\$113,250		\$208,250
Subtotal	\$147,500		\$242,500



**FY 2026 STATE OF MINNESOTA
BOARD OF WATER and SOIL RESOURCES
NONPOINT ENGINEERING AND ENHANCED TECHNICAL ASSISTANCE
GRANT AGREEMENT**

Vendor:	0000818789
PO#:	3000019242

This Grant Agreement is between the State of Minnesota, acting through its Board of Water and Soil Resources (Board) and Area 4 - Metropolitan SWCDs Technical Service Area, 7151 W 190th St Ste 125, Jordan MN 55352 (Grantee).

Grant ID	Grant Title	Awarded Amt
P26-0081	2026 - NPEA JPB Grant (Area 4 - Metropolitan SWCDs Technical Service Area)	\$147,500.00
P26-0089	2026 - Enhanced Shared Technical Services (Area 4 - Metropolitan SWCDs Technical Service Area)	\$242,500.00

Total Grant Awarded: \$390,000.00

Recitals

1. The Laws of Minnesota 2025, 1st Special Session, Chapter 1, Article 1, Section 4(a) appropriated fiscal year (FY) 2026 and FY 2027 funding for Nonpoint Engineering Assistance grants.
2. The Laws of Minnesota 2025, Regular Session, Chapter 36, Article 2, Section 6(c) appropriated funding for Accelerated Implementation and Enhancement Grants.
3. The Board adopted Board Order #25-38 to authorize and allocate funds for the Fiscal Year 2026 and Fiscal Year 2027 Technical Service Area Grants.
4. The Grantee has submitted a Board approved work plan for this Program, referenced in 2.1.
5. The Grantee represents that it is duly qualified and agrees to perform all services described in this Grant Agreement to the satisfaction of the Board.

Authorized Representative

The State's Authorized Representative is Adam Beilke, Land and Water Programs Supervisor, BWSR, 2118 Campus Drive SE, Suite 100, Rochester, MN 55904, (507) 766-9820, or his successor, and has the responsibility to monitor the Grantee's performance and the authority to accept the services and performance provided under this Grant Agreement.

The Grantee's Authorized Representative is:

TITLE
ADDRESS
CITY
TELEPHONE NUMBER

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

Grant Agreement

1. Terms of the Grant Agreement.

- 1.1. **Effective date:** The date the Board obtains all required signatures under Minn. Stat. § 16B.98, Subd. 5. **The Board will notify the Grantee when this Grant Agreement has been executed. The Grantee must not begin work under this Grant Agreement until it is executed.**
- 1.2. **Expiration date:** December 31, 2028 or until all obligations have been satisfactorily fulfilled, whichever comes first.

- 1.3. **Survival of Terms:** The following clauses survive the expiration date or cancellation of this Grant Agreement: 9. Liability; 10. State Audits; 11. Government Data Practices; 14. Governing Law, Jurisdiction, and Venue; 16. Data Disclosure; and 19. Intellectual Property Rights.

2. **Grantee's Duties.**

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

- 2.1. **Implementation:** The Grantee will implement their Board approved work plan. The work plan will be implemented according to the Program Requirements outlined in Exhibit A, which is attached and incorporated into this Grant Agreement.
- 2.2. **Reporting:** All data and information provided in a Grantee's report shall be considered public.
- 2.2.1. The Grantee will submit an annual progress report to the Board by February 1 of each year on the status of Program implementation by the Grantee. Information provided must conform to the requirements and formats set by the Board.
- 2.2.2. All individual grants over \$500,000 require a reporting expenditure by July 15 of each year.
- 2.2.3. Final Progress Report: The Grantee will submit a final progress report to the Board by February 1, 2029, or within 30 days of fully expending funds, whichever occurs sooner. Information provided must conform to the requirements and formats set by the Board.
- 2.2.4. The Grantee will prominently display on its website the Clean Water Legacy Logo and a link to the Legislative Coordinating Commission website.
- 2.3. **Match:** The Grantee will provide minimum match required by Exhibit A.
- 2.4. **Website:** The Grantee must clearly post on the Grantee's website the names of, and contact information for, the Grantee's leadership and the employee or other person who directly manages and oversees this Grant Contract Agreement on behalf of the Grantee.

3. **Time.**

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

4. **Terms of Payment.**

- 4.1. All grant funds will be distributed in one installment promptly after the execution of the Grant Agreement.
- 4.2. All costs must be incurred within the grant period. All incurred costs should be calculated or determined before the final report is completed or returning funds.
- 4.3. Unspent grant funds must be returned within 30 days of the expiration date of the Grant Agreement.
- 4.4. Once final reporting has been completed funds may not be re-requested as funds may not be available.
- 4.5. The obligation of the State under this Grant Agreement will not exceed the amount listed above.
- 4.6. This grant is an advance payment. Advance payments allow the Grantee to have adequate operating capital for start-up costs, ensure their financial commitment to landowners and contractors, and to better schedule work into the future.

5. **Conditions of Payment.**

All services provided by the Grantee under this Grant Agreement must be performed to the Board's satisfaction, as set forth in this Grant Agreement. Compliance will be determined at the sole discretion of the Board's Authorized Representative and in accordance with all applicable federal, State, Board, and local laws, policies, procedures, ordinances, rules, and regulations. The Grantee will not receive payment, may be required to repay grant funds, or may have future payments withheld if work is found by the Board to be unsatisfactory or performed in violation of federal, State, or local law. Costs charged to the grant must be direct and necessary to produce the outcomes funded by the grant. Charges to the grant must be itemized and documented. Grantee administrative costs must be necessary and reasonable. Grantee is required to account for staff time charged to BWSR grants in order to track the expenditure of grant funds and match to ensure the use of the funds is consistent with applicable State and BWSR requirements.

6. **Contracting and Bidding Requirements.**

- 6.1. **Municipalities**, as defined in [Subd. 1](#) of Minnesota Statutes § 471.345, are required to comply with [Minnesota Statutes § 471.345, Uniform Municipal Contracting Law](#) and the following sub-clauses:
- 6.1.1. The Grantee and any subrecipients must comply with prevailing wage rules per [Minnesota Statutes §§ 177.41 through 177.50](#), as applicable.
- 6.1.2. The Grantee and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government: [Suspended and Debarred Vendors, Minnesota Office of State Procurement](#).

- 6.1.3. The Grantee must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.
- 6.2. **Non-governmental organizations**, those that do not meet the definition of municipality in 6.1, are required to comply with the contracting and bidding requirements in the following sub-clauses:
- 6.2.1. Any services and/or materials that are expected to cost \$100,000 or more must undergo a formal notice and bidding process.
- 6.2.2. Services and/or materials that are expected to cost between \$25,000 and \$99,999 must be competitively awarded based on a minimum of three (3) verbal quotes or bids or awarded to a targeted vendor.
- 6.2.3. Services and/or materials that are expected to cost between \$10,000 and \$24,999 must be competitively awarded based on a minimum of two (2) verbal quotes or bids or awarded to a targeted vendor.
- 6.2.4. The Grantee must take all necessary affirmative steps to assure that targeted vendors from businesses with active certifications through these entities are used when possible:
- 6.2.4.1. [State Department of Administration's Certified Targeted Group, Economically Disadvantaged and Veteran-Owned Vendor List](#)
- 6.2.4.2. [Metropolitan Council Underutilized Business Program](#)
- 6.2.4.3. Small Business Certification Program through Hennepin County, Ramsey County, and City of St. Paul: [Central Certification Directory](#)
- 6.2.5. The Grantee must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.
- 6.2.6. The Grantee must maintain support documentation of the purchasing or bidding process used to contract services in their financial records, including support documentation justifying a single source bid, if applicable.
- 6.2.7. Notwithstanding 6.2.1. – 6.2.4. above, the State may waive bidding process requirements when:
- 6.2.7.1. Vendors included in response to competitive grant request for proposal process were approved and incorporated as an approved work plan for the grant; or
- 6.2.7.2. It is determined there is only one reasonably able and available source for such materials or services and that grantee has established a fair and reasonable price.
- 6.2.8. The Grantee and any subrecipients must comply with prevailing wage rules per [Minnesota Statutes §§ 177.41 through 177.50](#), as applicable.
- 6.2.9. The Grantee and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government: [Suspended and Debarred Vendors, Minnesota Office of State Procurement](#).
7. **Assignment, Amendments, Work Plan Revisions, Waiver, and Contract Complete.**
- 7.1. **Assignment.** The Grantee may neither assign nor transfer any rights or obligations under this Grant Agreement without the prior consent of the Board and a fully executed Assignment Agreement, executed and approved by the same parties who executed and approved this Grant Agreement, or their successors in office.
- 7.2. **Amendments and Work Plan Revisions.** Any amendments to this Grant Agreement must be in writing and will not be effective until approved and executed by the same parties who approved and executed the original Grant Agreement, or their successors in office. Amendments must be executed prior to the expiration of the original Grant Agreement or any amendments thereto. All work plan revisions must be documented. The Board reserves the right to require a work plan revision or grant agreement amendment for changes in the scope of the grant.
- 7.3. **Waiver.** If the Board fails to enforce any provision of this Grant Agreement, that failure does not waive the provision or its right to enforce it.
- 7.4. **Contract Complete.** This Grant Contract Agreement contains all negotiations and agreements between the Board and the Grantee. No other understanding regarding this Grant Contract Agreement, whether written or oral, may be used to bind either party.
8. **Subcontracting and Subcontract Payment.**
- 8.1. A subrecipient is a person or entity that has been awarded a portion of the work authorized by this Grant Contract Agreement by Grantee. The Grantee must document any subaward through a formal legal agreement. The Grantee must provide timely notice to the State of any subrecipient(s) prior to the subrecipient(s) performing work under this Grant Contract Agreement.
- 8.2. Activities identified in the sub-agreement must fit within the scope of the agreement between the Board and the recipient and include shared responsibilities for liability, fund distribution, implementation, and reporting.
- 8.3. The Grantee must monitor the activities of the subrecipient(s) to ensure the subaward is used for authorized purposes; is in compliance with the terms and conditions of the subaward, [Minnesota Statutes § 16B.97, Subd.4 \(a\) \(1\)](#) and other relevant statutes and regulations; and that subaward performance goals are achieved.

- 8.4. During this Grant Contract Agreement, if a subrecipient is determined to be performing unsatisfactorily by the State's Authorized Representative, the Grantee will receive written notification that the subrecipient can no longer be used for this Grant Contract Agreement.
- 8.5. No sub-agreement shall serve to terminate or in any way affect the primary legal responsibility of the Grantee for timely and satisfactory performances of the obligations contemplated by the Grant Contract Agreement.
- 8.6. The Grantee must pay any subrecipient in accordance with [Minnesota Statutes § 16A.1245](#).
- 8.7. The Grantee and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government.

9. Liability.

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

10. State Audits.

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

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

11. Government Data Practices.

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

12. Workers' Compensation.

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

13. Publicity and Endorsement.

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

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

14. Governing Law, Jurisdiction, and Venue.

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

15. Termination.

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

15.2. The Board may immediately terminate this Grant Agreement if the Board finds that there has been a failure to comply with the provisions of this Grant Agreement, that reasonable progress has not been made or that the purposes for which the funds were granted have not been or will not be fulfilled. The Board may take action to protect the interests of the State of

Minnesota, including the refusal to disburse additional funds and requiring the return of all or part of the funds already disbursed.

15.3. The Commissioner of Administration may immediately and unilaterally terminate this Grant Contract Agreement if further performance under the agreement would not serve agency purposes or performance under the Grant Contract Agreement is not in the best interest of the State.

15.4. The Board may immediately terminate this Grant Contract Agreement if it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services addressed within this Grant Contract Agreement. Termination must be by written notice to the Grantee. The Board is not obligated to pay for any services that are provided after notice and effective date of termination. However, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that dedicated funds are available.

In the event of temporary lack of funding or appropriation, the Board may pause its obligations under this Grant Contract Agreement without terminating it. This pause will be for the duration of the lack of funding or appropriation and shall not be considered a termination of the Grant Contract Agreement. The Grantee will be notified in writing of the temporary pause, and the Grantee's ability to provide services may be temporarily suspended during this period. The Board will provide reasonable notice to the Grantee of the lack of funding or appropriation and shall notify the Grantee once funding is restored or appropriated, at which point the provision of services under the Grant Contract Agreement may resume. The Board will not be assessed any penalty if the Grant Contract Agreement is terminated due to insufficient funding. The Board must provide the Grantee notice of the lack of funding within a reasonable time of the Board's receiving notice.

16. Data Disclosure.

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

17. Constitutional and Statutory Compliance.

It is the responsibility of the Grantee to comply with requirements of the Minnesota Constitution and state statute regarding the use of Clean Water Funds to supplement traditional sources of funding. Grantee must meet Clean Water Fund expenditure and accountability requirements as defined in [Subd.4](#) of [Minnesota Statute § 114D.50](#).

18. Signage.

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

19. Intellectual Property Rights.

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

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

Approved:

Area 4 - Metropolitan SWCDs Technical Service Area Board of Water and Soil Resources

By: _____

By: _____

(signature)

(signature)

Title: _____

Title: _____

Date: _____

Date: _____

Grant Program Requirements:**Technical Service Area Grants**

Nonpoint Engineering Assistance Program (State General Fund)

Accelerated Implementation – Enhanced Shared Technical Services Grants (Clean Water Fund)

1. Match

No match is required.

2. Grant Work Plan

A work plan shall be developed in eLINK and must be approved before execution of the grant agreement. The work plan shall reflect each eligible activity that will be implemented, a description of the anticipated activity outcomes or accomplishments, and grant funding amounts to accomplish each of the activities.

3. Eligible Activities

The primary purpose of activities funded with TSA Program grants is to provide shared engineering and other critical technical services. Eligible activities are split into the following five categories:

- a. **Technical and Engineering.** Shared engineering and other critical technical services in accordance with the approved grant work plan. Eligible activities include but are not limited to: 1) Engineering – technical site assessments, surveys, preliminary analysis and designs, final designs, construction supervision, installation, inspection, and completion of projects, and 2) other technical services.
- b. **Project Development and Support.** Eligible activities include civic engagement, public outreach, initial contacts, actions, and activities with landowners and/or partners, preliminary information gathering, conservation marketing, and other shared services.
- c. **Administration and Coordination Activities.** Eligible activities include the administrative costs of the host district(s) and fiscal agent in accordance with the approved grant work plan, including coordination with the TSA Board and staff, member SWCDs, and partners.
- d. **Education and Information.** Eligible items and expenses include training provided to TSA staff as well as the associated costs of developing and providing technical training based on regional needs to member SWCDs and partners approved in the grant work plan.
- e. **Equipment and Supplies.** Eligible expenses include necessary equipment, hardware, software, and supplies, in accordance with the approved grant work plan.

4. Allowable and Unallowable Costs

Allowable costs are costs solely incurred through project activities that are directly related to and necessary for producing the project outcomes described in the work plan. Grantee is required to account for the staff time charged to BWSR grants in order to track the expenditure of grant funds and match to ensure the use of the funds is consistent with applicable State and BWSR requirements.

Unallowable costs include but are not limited to:

- Bad debts, monetary settlements and judgements, late payment fees, and investment management fees
- Donations, fundraising, sponsorships, and acknowledgements
- Entertainment, gifts, prizes, and decorations
- Alcohol
- Interest on loans not authorized under state statute
- Loans of BWSR grant funds
- Lobbying, lobbyists, and political contributions
- Merit awards and bonuses

5. Grant Management and Reporting

Eligible activities include local grant administration, management, and reporting that are directly related to and necessary

for implementing the project or activity associated with the grant. Grantee is required to report on the outcomes, activities, and accomplishments.



State of Minnesota Joint Powers Agreement

SWIFT Contract Number: _____

PO Number: _____

This Agreement is between the **State of Minnesota, acting through its Commissioner of Agriculture ("State")** and **Metro Conservation Districts ("Governmental Unit")**.

Recitals

Under Minnesota Statutes § 471.59, subd. 10, the State is empowered to engage such assistance as deemed necessary.

The Minnesota Agricultural Water Quality Certification Program (MAWQCP) is offered statewide and the State is in need of a Regional Partner to accomplish this mission. The Metro Conservation Districts have demonstrated its capacity and capabilities to host and manage the MAWQCP for local delivery through partnering with Soil and Water Conservation Districts (SWCD) in the designated geographic region, to gain certification under the MAWQCP.

Agreement

1. Term of Agreement

- 1.1 Effective Date: **January 1, 2026**, or the date the State obtains all required signatures under Minn. Stat. § 16C.05, subd. 2, whichever is later.
- 1.2 Expiration Date: **December 31, 2027**, or until all obligations have been satisfactorily fulfilled, whichever occurs first.

2. Agreement between the Parties

The Governmental Unit will administer the MAWQCP project in accordance with the duties described and specified in **Exhibit A Plan of Work** and scheduled and delivered as specified in **Exhibit B Budget**, which are attached and incorporated into this agreement.

3. Payment

Governmental Unit will be paid by the State after the Governmental Unit's presentation of itemize invoices for services performed and the supporting documentation for the invoices and written acceptance of such services by the State's Authorized Representative or the State's Authorized Project Manager pursuant to paragraph 4. Invoices and supporting documentation shall be submitted timely and in accordance with **Exhibit B Budget** which is attached and incorporated into this agreement.

Invoices for payment will be sent by the due dates listed in **Exhibit B**.

Electronic format to: MDA.Accounts-Payable@state.mn.us

Reports and invoice supporting documentation should be submitted by the due dates listed in **Exhibit B**.

Electronic format to: MDA.PFMD.Contracts@state.mn.us

The total obligation of the State under this agreement will not exceed **Fifty-Four Thousand Dollars and 00/100 (\$54,000.00)**.

4. Authorized Representatives

The State's Authorized Representative responsible for administration and supervision of this agreement is **Brad Jordahl Redlin, MAWQCP Program Manager, Minnesota Department of Agriculture, Pesticide and Fertilizer Management Division, 625 N Robert Street, St. Paul, MN 55155; Phone: 651-201-6489**, or his/her successor, who is authorized to accept the services provided under this agreement.

The State's Authorized Project Manager responsible for communications and daily management is **William Fitzgerald, MAWQCP Field Operations Coordinator, Minnesota Department of Agriculture, Pesticide and Fertilizer Management Division, 625 N Robert Street, St. Paul, MN 55155; Phone: 651-201-6159**, or his/her successor, who is authorized to accept the services provided under this agreement.

The Governmental Unit's Authorized Representative is **Troy Kuphal, Host District Manager, Metro Conservation Districts, 7151 W 190th St, # 125, Jordan, MN 55352; Phone: 952-492-5411; Email: TKuphal@scottswcd.org**, or his/her successor. If the Authorized Representative changes at any time during this agreement, the Governmental Unit must immediately notify the State.

5. Assignment, Amendments, Waiver, and Contract Complete.

- 5.1 Assignment. The Governmental Unit may neither assign nor transfer any rights or obligations under this Agreement without the prior consent of the State and a fully executed assignment agreement, executed and approved by the authorized parties or their successors.
- 5.2 Amendments. Any amendment to this Agreement must be in writing and will not be effective until it has been executed and approved by the authorized parties or their successors.
- 5.3 Waiver. If the State fails to enforce any provision of this Agreement, that failure does not waive the provision or its right to enforce it.
- 5.4 Contract Complete. This Agreement contains all negotiations and agreements between the State and the Contractor. No other understanding regarding this Agreement, whether written or oral, may be used to bind either party.

6. Indemnification.

- 6.1 In the performance of this Agreement, the Indemnifying Party must indemnify, save, and hold harmless the State, its agents, and employees, from any claims or causes of action, including attorney's fees incurred by the State, to the extent caused by Indemnifying Party's:

- Intentional, willful, or negligent acts or omissions; or
- Actions that give rise to strict liability; or
- Breach of contract or warranty.

The Indemnifying Party is defined to include the Governmental Unit, the Governmental Unit's reseller, any third party that has a business relationship with the Governmental Unit, or Governmental Unit's agents or employees, and to the fullest extent permitted by law. The indemnification obligations of this section do not apply in the event the claim or cause of action is the result of the State's sole

negligence. This clause will not be construed to bar any legal remedies the Indemnifying Party may have for the State's failure to fulfill its obligation under this Agreement.

- 6.2 Nothing within this Agreement, whether express or implied, shall be deemed to create an obligation on the part of the State to indemnify, defend, hold harmless or release the Indemnifying Party. This shall extend to all agreements related to the subject matter of this Contract, and to all terms subsequently added, without regard to order of precedence.

7. State Audits.

Under Minn. Stat. § 16C.05, subd. 5, the Governmental Unit's books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by the State, the State Auditor, or Legislative Auditor, as appropriate, for a minimum of six years from the expiration or termination of this Agreement.

8. Government Data Practices.

The Governmental Unit and State must comply with the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, (or, if the State contracting party is part of the Judicial Branch, with the Rules of Public Access to Records of the Judicial Branch promulgated by the Minnesota Supreme Court as the same may be amended from time to time) as it applies to all data provided by the State under this Agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Governmental Unit under this Contract. The civil remedies of Minn. Stat. § 13.08 apply to the release of the data governed by the Minnesota Government Practices Act, Minn. Stat. Ch. 13, by either the Governmental Unit or the State.

If the Governmental Unit receives a request to release the data referred to in this clause, the Governmental Unit must immediately notify and consult with the State's Authorized Representative as to how the Governmental Unit should respond to the request. The Governmental Unit's response to the request shall comply with applicable law.

9. Venue

Venue for all legal proceedings out of this Agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

10. Termination

- 10.1 Termination. The State or the Governmental Unit may terminate this agreement at any time, with or without cause, upon 30 days' written notice to the other party.
- 10.2 Termination for Insufficient Funding. The State may immediately terminate this Agreement if it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written or fax notice to the Governmental Unit. The State is not obligated to pay for any services that are provided after notice and effective date of termination. However, the Governmental Unit will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that funds are available. The State will not be assessed any penalty if the agreement is terminated because of the decision of the Minnesota Legislature, or other funding source, not to appropriate funds. The State must provide the Governmental Unit notice of the lack of funding within a reasonable time of the State's receiving that notice.

11. E-Verify Certification (in accordance with Minn. Stat. § 16C.075).

For services valued in excess of \$50,000, the Governmental Unit certifies that as of the date of services performed on behalf of the State, Governmental Unit and all its subcontractors will have implemented or be in the process of implementing the federal E-Verify Program for all newly hired employees in the United States who will perform work on behalf of the State. The Governmental Unit is responsible for collecting all subcontractor certifications and may do so utilizing the E-Verify Subcontractor Certification Form available at <http://www.mmd.admin.state.mn.us/doc/VerifySubCertForm.doc>. All subcontractor certifications must be kept on file with Contractor and made available to the State upon request.

1. State Encumbrance Verification

Individual certifies that funds have been encumbered as required by Minn. Stat. §§ 16A.15 and 16C.05

Print Name: _____

Signature: _____

Title: _____ Date: _____

SWIFT Contract No. _____

PO. No. _____

2. Governmental Unit

Print Name: _____

Signature: _____

Title: _____ Date: _____

3. State Agency

With delegated authority

Print Name: _____

Signature: _____

Title: _____ Date: _____

4. Commissioner of Administration

As delegated to The Office of State Procurement

Print Name: _____

Signature: _____

Title: _____ Date: _____

Admin ID: _____

Exhibit A**Metro Conservation Districts Plan of work for the Minnesota Agricultural Water Quality Certification Program**

The purpose of this agreement is for **Metro Conservation Districts** to host and manage the Minnesota Agricultural Water Certification Program (MAWQCP), expanding the current base of eligible producers, increasing the number of certified producers, assist program participants in implementing identified improvements and enabling statewide program operations.

Metro Conservation Districts will:

- Administer regional Minnesota Agricultural Water Quality Certification Program (MAWQCP)
- Manage documentation, reporting and payments to participating Soil and Water Conservation Districts
- Assist program participants with MDA Agricultural Conservation Services section grant programs

Regional MAWQCP activities are estimated to be:

- Coordinate with the Area Certification Specialist to report quarterly to the Minnesota Department of Agriculture (MDA) the activities of the Soil and Water conservation Districts (SWCDs) Partners
- Administer the payment to participating SWCDs and provide MDA quarterly with progress report on activities
- Advise MDA of suggested changes recommended to continually improve program delivery and outcomes

Costs are detailed in Exhibit B Budget

Metro Soil & Water Conservation District

Deliverable Schedule and Budget

Administration and Delivery of Minnesota Agricultural Water Quality Certification Program							
Objectives - See Exhibit A							
Please Note: The Governmental Unit has the discretion to transfer up to 10% of the funds between categories without approval the State's Authorized Representative or the State's Authorized Project Manager. However the Governmental Unit shall notify the State's Authorized Project Manager as soon as practicable of the transfer. The State's Authorized Representative or the State's Authorized Project Manager must approve transfers greater than 10%.							
Billing Cycle State Fiscal Year	Calendar Year Quarter	Description of Deliverables	Total	Administration	SWCD Staff Support	Promotion & Incentives	Engineering & Practice Implementation
		Projected Project Start Date is January 01, 2026					
Quarter 3, 2026	Jan-Mar 2026	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoice Quarterly Invoice and Annual Report due April 30, 2026	6,750	200	5,000	350	1,200
Quarter 4, 2026	Apr-Jun 2026	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoice Quarterly Invoice and Annual Report due July 30, 2026	6,750	200	5,000	350	1,200
FY26 Total			13,500	400	10,000	700	2,400
Quarter 1, 2027	Jul-Sep 2026	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoice Quarterly Invoice and Annual Report due Oct 30, 2026	6,750	200	5,000	350	1,200
Quarter 2, 2027	Oct-Dec 2026	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoice Quarterly Invoice and Annual Report due Jan 30, 2027	6,750	200	5,000	350	1,200
Quarter 3, 2027	Jan-Mar 2027	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoice Quarterly Invoice and Annual Report due April 30, 2027	6,750	200	5,000	350	1,200
Quarter 4, 2027	Apr-Jun 2027	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoice Quarterly Invoice and Annual Report due July 30, 2027	6,750	200	5,000	350	1,200
FY27 Total			27,000	800	20,000	1,400	4,800
Quarter 1, 2028	Jul-Sep 2027	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoice Quarterly Invoice and Annual Report due Oct 30, 2027	6,750	200	5,000	350	1,200
Quarter 2, 2028	Oct-Dec 2027	Conduct outreach efforts to the regions. Assess individual producers. Advise MDA of progress and submit invoice Quarterly Invoice and Annual Report due Jan 30, 2028	6,750	200	5,000	350	1,200
FY28 Total			13,500	400	10,000	700	2,400
All Years			54,000	1,600	40,000	2,800	9,600

Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board 2026-2028 Work Plan and Budget Adopted November 19, 2025

Introduction

The Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board, also referred to as “Metro Conservation Districts” (MCD) or “TSA 4”, is a Joint Powers Entity composed of eleven Members, including nine soil and water conservation districts (Districts) in the Twin Cities metropolitan area; Anoka, Carver, Chisago, Dakota, Isanti, Scott, Sherburne, Washington and Wright, and two counties; Hennepin and Ramsey. The MCD exists to coordinate and assist with the operations of the nine Districts and with projects for the mutual benefit of the Districts and Hennepin and Ramsey Counties.

Purpose

The purpose of this Work Plan and Budget is to identify tasks, funding allocations, staff or contracting sources, and operating principles and guidelines for both administrative services and special programs of the MCD. It is developed to allow each Member to evaluate their level of participation and needed financial commitment on an annual basis.

Joint Powers Agreements

The MCD utilizes Joint Powers Agreements (JPAs) both for its establishment as a Joint Powers Board and to facilitate the implementation of Special Programs or other administrative activities by members on behalf of the MCD.

The MCD has been formalized through a joint powers agreement that clarifies the relationship between the MCD and its members, the powers and structure of the MCD, structure of programs, and the utilization of annual plans of work and budgets. The establishing JPA of the MCD was last revised in April of 2011.

The hosting and fiscal aspects associated with Special Programs as well as the Administrative Services are implemented through separate JPAs with Members.

Meetings

The MCD will meet three times per year, on the last Wednesday of February and August, and the third Wednesday of November. Meetings typically start at 4:00 p.m. and ~~take place at the Ramsey County Public Works Facility, 1425 Paul Kirkwood Drive, Arden Hills~~ are held virtually with the official physical location being the office of the Chair. All meeting times and location are subject to change. An updated schedule will be maintained on the MCD website www.metrotsa4.org. All meetings are open to the public in accordance with Minn. Stat. Ch. 13D.

Member Roles and Responsibilities

The basic duties of Chair, Vice Chair, Secretary and Treasurer are defined in the By-laws (Exhibit 2). Members' roles and responsibilities are as follows:

- Designate a Director and Alternate (optional) and provide their contact information to the designated administrative services provider.
- Submit agenda items and supporting materials to the designated administrative contact ten days prior to the MCD meeting in digital format.
- Review and comment on draft minutes, work plans, agreements and other materials in a timely manner.
- Ensure MCD business materials are forwarded as necessary to the designated Director and Alternate (if one has been designated).
- Discuss MCD business items at District meetings and take actions to provide timely feedback to the MCD.
- Review meeting information prior to meetings and bring a copy to be used during the meeting

- When requesting that items be added to the agenda at the beginning of the meeting, members will bring at least one copy of supporting materials per MCD member.
- Action items having potential financial impacts on individual Members should be included on the posted agenda and not added the day of a meeting. This is to enable Delegates the opportunity to discuss potential financial impacts with their respective Boards in advance.

Administrative Services and Budget

The MCD will enter into a Joint Powers Agreement with a Member to serve as Administrative Services Provider, or ASP. The ASP is the official day-to-day contact for the MCD and is responsible for providing the organization with essential administrative and fiscal services, including but not limited to:

- Preparing meeting agendas and minutes
- Storing official records
- Responding to public records requests
- Maintaining MCD's website
- Preparing and securing signatures for joint powers and other agreements
- Tracking and reporting on the budget and expenditures
- Preparing invoices and issuing payments on approved invoices for goods and services
- Preparing quarterly Treasurer's and account transactions reports
- Compiling records for and facilitating completion of annual audits
- Drafting budgets and plans of work for Board consideration and approval

In addition, the ASP serves as MCD's designated Fiscal Agent for its Special Programs. Fiscal Agent responsibilities include but are not limited to:

- Coordinating with Special Program Hosts to ensure accurate and timely payments to Special Program Participants and to track and report Special Program budget expenditures and balances
- Maintaining accurate accounting of all program revenues and expenses
- Providing a financial report at each regularly scheduled MCD Board meeting itemizing fund balances, revenues, and expenditures for each program
- Maintaining separate copies of all receipts, invoices and payment vouchers to facilitate financial audits
- Making payment to Members pursuant to approved applications, subject to receipt of invoices and Host approved expenditures and quarterly reports
- Subjecting the books, records, documents, accounting procedures, and practices to examination by the MCD Board, individual Member Boards and staff, BWSR or other funding agencies, and the State Auditor upon request
- Preparing and submitting annual, final, and other financial reports to funding agencies as required per grant agreement and policies
- Assisting with program audits
- Ensuring the MCD secures and maintains adequate types and levels of insurance coverage
- Other fiscal and accounting services as may be needed for compliance with fiscal management and accounting requirements of state grants and/or applicable state laws and regulations

In addition to the above, the District Manager or equivalent of the ASP may, on behalf to MCD, sign grant agreements and joint powers agreements, or amendments thereto, that are approved by the Board¹.

¹ Authorization granted pursuant to adoption of this work plan, via Motion 22.015 adopted 8/31/2022.

The budget for administrative services is presented below. In August 2019, the Board adopted motion 12.1 establishing that the MCD will maintain a minimum general fund balance of \$30,000 and increase dues gradually over time to avoid a single, large increase being needed to balance the budget in the year the minimum fund balance is reached. ~~Dues in 2023 and 2024 will, however, remain the same as in 2022 (\$1600 per member) due to including interest earnings in the budget. Interest was not included in previous budgets due to low CD's rates in recent years.~~ As of January 1, 2026, the projected fund balance will be approximately \$79,700; therefore, the budget continues to include deficit spending in all three years. Based on future spending and revenue projections, the minimum fund balance will be reached near the end of this triennial work plan (2028).

All general fund and Special Program accounts, funds, and financial records of the MCD shall be established and maintained separate from those of the ASP.

The ASP is authorized to exceed the expenses shown in any given year, but they may not exceed the total amount for each line item unless this work plan is amended by the Board action.

Administrative Services Budget (General Fund)

	2023	2024	2025	TOTAL
Expenses				
Grant application writing and grant work plan development ¹	4,000	\$4,000	\$4,000	\$12,000
Meeting agendas and minutes, contract management, work plan; record keeping, and website maintenance	\$4,800	\$5,000	\$5,200	\$15,000
Financial management and accounting	\$4,000	\$4,200	\$4,400	\$12,600
Expenses and fees to Vendors (audit, website; insurance)	\$7,700	\$7,900	\$8,200	\$23,800
Total	\$20,500	\$21,100	\$21,800	\$63,400
Revenues				
Membership Dues ²	\$17,600	\$17,600	\$17,930	\$52,470
Interest	\$1000	\$1000	\$1000	\$3000
Fund balance	\$1,900	\$2,500	\$2,870	\$7,930
Total	\$20,500	\$21,100	\$21,800	\$63,400
Estimated Fund Balance	\$45,100	\$42,600	\$39,730	

¹ For activity prior to grant agreement execution and not reimbursable by the grant.

² Member dues: \$1,600 in 2023 and 2024; and \$1,630 in 2025.

	2026	2027	2028	TOTAL
Expenses				
Grant application writing and grant work plan development ¹	\$4,000	\$4,000	\$4,000	\$12,000
Meeting agendas and minutes, contract management, work plan; record keeping, and website maintenance	\$4,200	\$4,400	\$4,600	\$13,200
Financial management and accounting	\$5,300	\$5,500	\$5,700	\$16,500
Expenses and fees to Vendors (audit, website; insurance)	\$9,000	\$9,500	\$10,000	\$28,500
Total	\$22,500	\$23,400	\$24,300	\$70,200
Revenues				
Membership Dues ²	\$550	\$2,750	\$5,500	\$8,800
Interest	\$7,000	\$5,000	\$3,000	\$15,000
Fund balance	\$14,950	\$15,650	\$15,800	\$46,400
Total	\$22,500	\$23,400	\$24,300	\$70,200
Estimated Fund Balance	\$65,050	\$49,400	\$33,600	

¹ For activity prior to grant agreement execution and not reimbursable by the grant.

² Member dues: \$50 in 2026; \$250 in 2027 and \$500 in 2028

For purposes of comparison, dues in the 2023-2025 workplan were \$1,600 in 2023 and 2024 and \$1,630 in 2025. It is important to note that once the target fund balance is reached, dues will increase to these past levels, or higher, in order to balance the budget.

Special Programs and Budgets

MCD Members collaborate on development and implementation of a number of special programs, including:

- Engineering and Technical Assistance (ETA)
- MN Agricultural Water Quality Certification Program (MAWQCP)
- Metro Area Children's Water Festival (MACWF)

Funds made available through a Special Program (other than the MACWF) will be offered in equal share to all Members interested in participating in the particular program, except in cases where differing levels of participation are inherent and understood in advance. The actual amount a Member receives may vary depending on their level of interest and/or other relevant circumstances. Generally, to obtain funds Members must request their share of funds through an application process established by the Host. Funds will be reserved for the participating Member subject to the Host's approval of their application. The program Host has discretion to establish soft and hard deadlines by when reserved funds must be used, based at least in part on grant or other funding source timeframes. Unused or remaining funds will be offered equally to other Members in order to ensure all available funds are encumbered and used prior to their expiration. Payments to Members will be made by the ASP subject to receipt of an approved invoice and approval by the program Host. At their discretion, the Host may require submittal of interim, quarterly, and/or final reports, as well as supporting documentation, prior to issuing approval. The Host may require a higher match percent for implementation than the grant source may require in order to cover the match related to grant administration, fiscal administration, and project development. This is to help ensure the Host does not disproportionately carry the burden of grant match requirements, if applicable.

A description and projected budget for each Special Program is provided below.

Engineering and Technical Assistance (ETA)

The ETA program is currently funded by the State through BWSR using Technical Service Areas (TSAs) to deliver engineering services and technical assistance to enhance implementation of the State Cost Share program and other similar programs with a primary focus on installing conservation practices that improve water quality and reduce flooding. ETA grant funds are provided through the following grants:

1. Nonpoint Engineering Assistance Program (NPEAP)
 - State General Fund of \$127,500 annually (as of fiscal year 2026)
2. Enhanced Shared Technical Services (ESTS)
 - Clean Water Fund Grant of \$242,500 annually (as of fiscal year 2026)

ETA funds are provided to increase and enhance engineering and technical assistance capacity of Members to plan, design, and install conservation projects addressing non-point source pollution. Funds also support the purchase of equipment that is essential for project planning, design, and installation, as well as to build technical knowledge, skills, and abilities through training. The funds are to provide technical assistance related to non-point source pollution water quality improvement projects.

Budget amounts indicated below are for planning purposes and are subject to change by Board action and/or grant availability. Calendar year 2027 and 2028 assumes the same level of state funding is received in the FY26-27 biennium.

Projected ETA Budget ~~(not including match requirements)~~

Project Activities	2023	2024	2025	Total Budget
Engineering	\$297,000	\$297,000	\$297,000	\$891,000
Equipment Supplies and Training	\$55,800	\$55,100	\$54,500	\$165,400
Administration – ETA Host	\$14,000	\$14,500	\$15,000	\$43,500
Administration – Fiscal Agent	\$3,200	\$3,400	\$3,500	\$10,100
Total	\$370,000	\$370,000	\$370,00	\$1,110,000

Project Activities	2026	2027	2028	Total Budget
Engineering	\$321,500	\$311,500	\$311,500	\$944,500
Equipment Supplies and Training	\$50,000	\$40,000	\$40,000	\$130,000
Administration – ETA Host	\$15,000	\$15,000	\$15,000	\$45,000
Administration – Fiscal Agent	\$3,500	\$3,500	\$3,500	\$10,500
Total	\$390,000	\$370,000	\$370,000	\$1,130,000

Engineering funds will be offered equally among Members to use for engineering and technical services through contracted services or through employed technical staff of Members. Contracted services may be with private engineering firm or through staff of another Member or Partner. Independent contractor agreements between Members, Partners, or consultants will be the responsibility of individual Members and not the MCD.

Equipment, supplies and training funds will be used for the purchase of survey equipment of value greater than \$5,000, routine supplies to operate, maintain and repair survey equipment and for cross-training of Member staff or Partners. The use of these funds will be evaluated annually by Member staff. All equipment, supply, and training purchases will be made through the ASP, subject to consultation with Member staff and approval of the ETA Host.

Administration funds will be used to support the ETA Program Host and Fiscal Agent costs associated with ASP. These include but are not limited to: preparing work plans; preparing and tracking quarterly and annual activity reports; issuing payments; tracking and reporting expenditures; corresponding with the BWSR and participating Members; participating in the statewide Technical Service Area workgroup meetings coordinated by BWSR and providing other grant management tasks and support as needed.

~~A cash or in-kind match of 10% is required with the ETA grants.~~

Subject to Host approval, the ASP is authorized to exceed expenses shown in any given year of the ETA budget, but they may not exceed the total amount for each line item unless this work plan is amended by the Board action.

MCD, through ETA program Host, will keep and maintain a current inventory of any equipment with a purchase value in excess of \$5,000 (capital equipment). Capital equipment purchased with ETA funds shall be the property of the State of Minnesota for its useful life. The MCD shall be responsible for ensuring capital equipment is properly insured and is made available for sharing among Members. A listing of capital equipment is provided in Exhibit 1. A Capital Equipment Plan (CEP) for 2022-2023 has been developed and approved by the Board shall be incorporated into this plan by reference. A 2024-2025 CEP will be developed.

Metro Children's Water Festival (MACWF)

The MACWF is not funded through the MCD but rather through Partners and donations. The MCD is not liable for expenses associated with the MCWF.

The MACWF is a collaboration with Partners and an annual event for children in the 11-County metro area surrounding Minneapolis and St. Paul. The purpose of the festival is to provide education to fourth-grade students about water resources and to present ways they can help ensure a future where both the quantity and quality of water resources are protected and managed wisely.

The MACWF occurs each September at the Minnesota State Fairgrounds in St. Paul. The design of the program provides students with hands-on opportunities to learn about water and its importance to people and our natural environment. For example, at past festivals, students learned about how water quality is measured by scientists, where water goes when the toilet gets flushed, how tiny aquatic bugs can serve as indicators of water quality, the importance of wetlands, aquatic life, and basic water science. In general, each festival reaches about 1,2001,800 students from the surrounding areas.

The MACWF would not be possible without the collaboration of many agencies through a Festival Planning Committee. The Festival Planning Committee is an interagency group that meets monthly beginning in January of each year to coordinate and complete tasks necessary for a successful event. Each member on the committee assumes specific duties necessary to execute the festival including but not limited to: recruitment of presenters and volunteers; selection and coordination of participating schools; and organization and coordination of festival activities such as the presentations, water arcade, lunch, arrival and departure, registration and photos. The

Committee is also responsible for coordination of the State Fair facility rental and contracts, sponsor coordination, and fiscal management.

The MACWF has been sponsored and supported by the MCD for several years. As a condition to continuing this support, the Board in August 2019, adopted motion 19.025 requiring MACWF to reimburse MCD for costs to provide such support.

Projected MACWF Budget

Project Activities	2023	2024	2025	Total
Facility Rental	\$12,000	\$12,000	\$12,000	\$36,000
Food & Supplies	\$3,000	\$3,000	\$3,000	\$9,000
Transportation	\$12,000	\$12,000	\$12,000	\$36,000
Presenters	\$4,000	\$4,000	\$4,000	\$12,000
Website Maintenance	\$3,000	\$3,000	\$3,000	\$9,000
MCD Administration	\$4,000	\$4,000	\$4,000	\$12,000
Total	\$38,000	\$38,000	\$38,000	\$114,000

Project Activities	2026	2027	2028	Total
Facility Rental	\$16,000	\$16,000	\$16,000	\$48,000
Food & Supplies	\$3,000	\$3,000	\$3,000	\$9,000
Transportation	\$10,000	\$10,000	\$10,000	\$30,000
Presenters	\$7,000	\$7,000	\$7,000	\$21,000
Website Maintenance	\$3,000	\$3,000	\$3,000	\$6,000
MCD Administration	\$4,000	\$4,000	\$4,000	\$12,000
Total	\$43,000	\$43,000	\$43,000	\$129,000

All expenses will be paid for through donations from multiple sponsor agencies and Partners. The MCD will in no way be responsible for expenses not covered by donations.

Subject to Host approval, the ASP is authorized to exceed expenses shown for any activity and/or in any year provided the overall total is not exceeded.

Minnesota Agricultural Water Quality Certification Program (MAWQCP)

MAWQCP is a program designed to assist farmers and other agricultural landowners in taking the lead in implementing conservation practices that protect our water. Participants who meet minimum program requirements for the implementation and maintenance of water quality best management practices customized to their specific operation are eligible to receive MAWQCP certification and regulatory certainty for a period of ten years. Local public and private conservation service providers assist farmers through the certification process.

MAWQCP is administered and funded by the Minnesota Department of Agriculture (MDA). MCD receives funds on a reimbursement basis through a Joint Powers Agreement with the MDA. Member participant requesting funding for MAWQCP services must submit an invoice along with supporting documentation to the ASP. The ASP may establish minimum invoice and support documentation requirements related to format and content, as may be required to ensure compliance with the JPA.

Budget amounts indicated below are for planning purposes and are subject to change by Board action and/or grant availability. Calendar year 2023 assumes the level of MDA funding received in the FY22-23 biennium remains level.

Projected MAWQCP Budget

Project Activity	2023	2024	2025	Total
Administration	\$800	\$800	\$800	\$2,400
SWCD Staff Support	\$20,000	\$20,000	\$20,000	\$60,000
Promotion & Incentives	\$1,400	\$1,400	\$1,400	\$4,200
Engineering & Practice Implementation	\$4,800	\$4,800	\$4,800	\$14,400
Total	\$27,000	\$27,000	\$27,000	\$81,600

Project Activity	2026	2027	2028	Total
Administration	\$800	\$800	\$800	\$2,400
SWCD Staff Support	\$16,000	\$16,000	\$16,000	\$48,000
Promotion & Incentives	\$800	\$800	\$800	\$2,400
Engineering & Practice Implementation	\$4,800	\$4,800	\$4,800	\$14,400
Total	\$22,400	\$22,400	\$22,400	\$67,200

Administration funds will be used to support costs associated with administering the program, including but not limited to: preparing work plans; preparing and tracking applications and activity reports; issuing payments; tracking and reporting expenditures; corresponding with the MDA and participating Members; and providing other grant management tasks and support as may be needed.

Promotion and incentive funds will be used to reimburse Member participants for time conducting promotional activities to increase awareness and interest in the MAWQCP. Out-of-pocket expenses associated with these activities are also eligible for reimbursement.

SWCD staff support funds will be used to reimburse Member participants for time assisting program applicants with completing assessments in accordance with program guidelines. Participants conducting such assessments may do so independently.

Engineering and practice implementation funds will be used to reimburse Member participants for time planning, designing, and installing conservation practices that a program participant is implementing as a requirement for certification.

Future Programming Interests for 2026-2028

The MCD may pursue funding to continue existing Special Programs or to develop and implement new Special Programs. Member staff ideas and concepts will be shared with the MCD Board and brought forward as opportunities become available. Of particular interest will be how the BWSR Watershed Based Implementation Fund policy will or will not have continuity with the MCD and other statewide TSAs. Projects or programs that directly address or help advance issues such as climate change, social justice, AI adaptation, and carbon credits will be of particular interest.

The MCD will continue to support the following Special Programs and budgets that currently exist or evaluate new Special Programs as opportunities arise:

Special Program	Status	Potential Funding Source/Agency	Grant	Local	Total
ETA – NPEAP	Continue	General Fund (BWSR)	\$382,500	\$38,250	\$420,750
ETA – ESTS	Continue	CWF* (BWSR)	\$727,500	\$72,750	\$800,250
MAWQCP	Continue	CWF (MDA)	\$230,000	\$57,500	\$287,500
Groundwater Conservation	Resume	CWF – BWSR/DNR/Other	\$260,000	\$66,000	\$326,000
Subwatershed Assessments	Resume	CWF (BWSR)	\$240,000	\$60,000	\$300,000
Standardized BMP Inspections	New	TBD	\$240,000	\$60,000	\$300,000
Coordinated Education	New	TBD	\$480,500	\$120,100	\$600,600
Pollinator Habitat	New	LSOHC (DNR)	\$360,000	\$90,000	\$450,000
Soil Health	New	CWF (BWSR)	\$260,000	\$66,000	\$326,000
MLCCS/Ecological Planning**	New	LCCMR (DNR)	\$2,935,000	\$220,000	\$3,155,000
Forestry Stewardship	New	RCPP (NRCS); LCCMR (DNR)	\$350,000	\$50,000	\$400,000

*Clean Water Fund

**A grant was submitted for this effort and amount in 2019.

This work plan and budget will be amended, as necessary, if/when the MCD receives funding for developing and implementing any new Special Programs, or for the continuation of existing special programs that are not already identified in this work plan and budget.

Special Program Roles and Responsibilities

Members may participate in Special Programs as a Participant and/or Host. A **Host** is the Member that administers a Special Program in accordance with applicable policies and procedures of the funding agency and MCD. The MCD will enter into a Joint Powers Agreement with the Member that serves as Host for one or more programs. This role may be combined with the Administrative Service Provider role.

A **Participant** is a Member that participates in a Special Program and is engaged in its development and/or implementation.

The obligations for each of the above roles are defined below and are consistent across all Special Programs. Special Program benefits to Members are subject to Participants fulfilling their respective obligations.

Host

In consultation with other Member staff, the program Host will:

- Prepare and submit funding requests as approved by the MCD Board.
- Prepare work plans and budgets in accordance with applicable grant agreement requirements and this Work Plan for the Board's review and approval.
- Prepare Special Program guidance, forms and other documents as necessary for Participants to fulfill their obligations.

The Host will administer Special Programs in accordance with applicable grant or agreement requirements and this Work Plan, including but not limited to:

- Submit MCD approved work plan activities and budgets as required by the funding agency; work with funding agency as necessary to secure approval of grant agreements.
- Receive and process completed Participant applications. If there is disagreement between the Participant and Host, notify the Administrative Services Provider for placement of the next MCD Board agenda.
- Prepare and submit quarterly progress reports to MCD for inclusion in regular meeting agenda packets; reports shall include a summary of progress towards achieving outcomes and expenditures.
- Complete reporting as required to fulfill grant agreement and other the funding agency requirements.
- Lead any required project development efforts in consultation with other Member staff and Partners as appropriate; distribute approved protocols, technical information, and other guidelines as may be needed for Participants to deliver on expected outcomes and comply with program requirements; provide support to Participants as needed.
- Develop and submit a multi-year program budget for incorporation into MCD Work Plan and Budget.
- Coordinate with Administrative Service Provider as needed to ensure accurate and timely payment to Participants and to track and report budget expenditures and balances.

Participants

By participating in a Special Program, the Participant understands and agrees to:

- Acknowledge MCD will enter into an agreement with the Administrative Service Provider to provide administration and fiscal management services to the MCD as described above.
- Identify and develop projects, programs, or other activities for which program funds are proposed to be used.
- Submit completed applications for Special Program participation, using a form(s) provided by the Host.
- Oversee progress and ensure all expenses are appropriate and consistent with approved Special Program application, terms of applicable grant agreements, and this Work Plan.
- Coordinate requests and obtain approval from the Host prior to expenditure of time or funds on any activity that is different or modified from an original approved application.
- Provide the Host with a description of any capital equipment purchased along with identifying serial numbers for inventory purposes; acknowledge any capital equipment purchased through a Special Program is property of the MCD and will be maintained in good working order.
- Notify Host if funds reserved for the Participant will not be used; acknowledge the purpose of this is to enable the Host to redistribute grant funds to other Participants to ensure such funds are expended and that the Host will determine the date by which such notification is required.
- Provide reports, plans, information or other documentation as may be required by the Host to ensure deliverables meet grant requirements and eligibility for payment; acknowledge the Host has discretion to determine deliverable requirements and the content and frequency of any reporting.
- Ensure all approved activities are completed in accordance with the approved application and program guidelines.
- Maintain records in accordance with specific rules and protocols of each Special Program.
- Submit invoices to MCD for services provided; invoices shall meet minimum format and content requirements as determined necessary by the Host or the Administrative Service Provider.
- Provide other information as may be requested by the Host or Administrative Service Provider to ensure compliance with agency grant requirements.

EXHIBIT 1 - MCD Capital Equipment Inventory

The following pieces of equipment were purchased by and are insured through MCD.
Each item cost a minimum of \$5,000 and is available for use by any member subject to request and availability.

Type of Equipment	Serial Number	Purchase Date	Purchase Cost	Host Location
Trimble 5605 Total Station Survey Gear	63522053	Unknown	\$35,792	Washington
Trimble R-8 GNSS Survey Gear	4906165795	Apr-14	\$19,056	Washington
Trimble R10 GNSS Survey Gear	5551450166	Mar-16	\$33,486	Dakota
Trimble S7 Total Station Survey Gear	37410785	Mar-16	\$39,792	Anoka
Trimble S7 Total Station Survey Gear	37410774	Mar-16	\$39,792	Dakota
Trimble R10 410-470 Survey Gear	5639470258	Nov-16	\$30,993	Carver
Trimble Geo 7x GPS Unit	5613468682	Jan-17	\$8,632	Ramsey
Trimble SX10 Total Station w/TSC7 Controller	30412343/DAD182500045	Mar-19	\$57,662	Scott
Trimble R-10 Model 60 w/TSC7 Controller	5841F00226/DAD182700495	Mar-19	\$30,348	Washington
Trimble R-10 Model 60w/TSC7 Controller	5851F00330/DAD184500106	Aug-19	\$32,917	Wright
Trimble R-12 Model 60 w/TSC7 Controller	6035F00237/DAD203000204	Oct-20	\$35,617	Anoka
Trimble TSC7 Controller EM120	BAC210100008/DAD2101100087	Mar-21	\$7,777	Dakota
Trimble R12i Model 60 w/ TSC7 Controller	6135F00484/DAD213600042	Oct-21	\$37,562	Hennepin
Trimble R12i Model 60 w/TSC7 Controller	35344908995589/DAD220100156	Aug-22	\$37,820	Sherburne
Trimble TSC7 Controller EM120	BAC230700110/DAD223200070	Apr-23	\$8,347	Scott
Trimble TSC7 Controller EM120	BAC230600512/DAD223800212	Apr-23	\$8,347	Carver
Trimble R12i Model 60 w/TSC7 Controller	6331F01142/DAD23290009	Oct-23	\$35,056	Isanti
Trimble R12i Model 60 w/TSC7 Controller	6339F00629/DAD232900554	Feb-24	\$38,115	Ramsey
DJI Matrice 350 RTK w/Zenmuse L2	15B1F6QKB2/39L00400B5	Feb-25	\$48,766	Chisago
Trimble R980	6443766039	Jul-25	\$30,690	Scott

Current as of: Aug 2025

EXHIBIT 2 - BYLAWS

BYLAWS of the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board (Metro Conservation Districts, or MCD)

Article I – NAME

The name of this Joint Powers Board shall be: Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board, (Metro Conservation Districts). This name may be abbreviated as MCD.

Article II – PURPOSE

The purpose of the MCD is to share ideas, identify issues, opportunities and solutions among Conservation Districts that have common metropolitan concerns regarding the protection and conservation of natural resources. In addition, the MCD works together to develop and implement joint activities for resource conservation.

Article III – MEMBERSHIP

Each dues paying Member within the boundaries of the eleven county Metropolitan Area shall be deemed to be a voting member of the MCD. A “Member” may be a Soil and Water Conservation District (SWCD) or a County carrying out the duties of an SWCD under Minnesota Statute 103C. Each Member shall appoint two persons from their elected boards to the MCD, one to serve as delegate and one to serve as alternate. Each delegate shall have one vote. A Member that does not appoint a delegate or alternate shall not have voting rights but may participate in MCD programs and services subject to paying dues under Article IV.

Article IV – DUES

Each Member shall pay dues to the MCD of an amount to be determined by a majority vote of the membership. For purposes of dues and financial reports, the fiscal year shall be the calendar year.

Article V – OFFICERS

The officers of the MCD shall be a Chair, Vice Chair, a Secretary, and a Treasurer. The Secretary may also serve as Treasurer. Member staff may support the duties of their elected officers. The Secretary’s Member shall be the repository of the records. The Treasurer’s Member shall be the repository of the financial records. The term of office shall be one year. Elections shall be held the first meeting of the year. An officer must be a continuing member of their respective elected board.

Article VI – POWERS AND DUTIES OF OFFICERS

The Chair shall preside at meetings of the MCD. If a vacancy in the office occurs, the Vice Chair will succeed at once to the office and an election for a new Vice Chair will be held at the next meeting. The Vice-Chair serves in the absence of the Chair. If a vacancy in either the Secretary or Treasurer position occurs, the Chair will call for an election at the next meeting and may appoint an officer pro-tem to serve until the election takes place.

The Treasurer shall deposit all funds that come into his/her possession in a bank approved by the MCD and shall make all disbursements by check for the necessary expenses of the MCD.

EXHIBIT 2 - BYLAWS

Checks shall be signed by the Treasurer, Chair or Vice Chair. Officers may not issue and sign checks to themselves. The Treasurer shall keep records of all receipts and disbursements. The Chair will appoint an Audit Committee to do an annual audit.

All elected officers shall act in concert as an Executive Committee to make interim decisions, including the calling of meetings. The Executive Committee will appoint committees as deemed necessary to carry on the work of the MCD.

Article VII – MEETINGS

All meetings of MCD will be in compliance with Minnesota's Open Meeting Law (M.S. 13D).. The first meeting of the year shall be designated as the official Annual Meeting. A quorum shall be a majority of appointed delegates. Attendance by non-delegate Supervisors and staff is encouraged to allow maximum participation in the sharing of ideas and problems. In addition, a meeting may be called by agreement of the majority of the membership with one week notice to the membership.

Article VIII – PARLIAMENTARY AUTHORITY

The rules contained in the current edition of *Robert's Rules of Order Newly Revised* shall guide the MCD in all cases to which they are applicable and in which they are not inconsistent with these bylaws and any special rules of order the MCD may adopt.

Article IX – AMENDMENT OF BYLAWS

These bylaws can be amended at any regular meeting of the MCD by a 2/3 vote of the voting members in attendance, provided that the amendment has been submitted in writing and mailed to every Member at least one month prior to the meeting.

Dates on which the MCD Board took action to revise these Bylaws:

March 31, 2010

January 26, 2011

February 25, 2015

February 26, 2025 (latest)