

# 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 20, 2024**

## 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 28, Regular Board meeting	2-3	Action
5	Treasurer's Report – <i>Scott reporting</i>		
	5.1 February Treasurer's Report	4	Action
	5.2 Checking Account Transactions Report	5	Information
	5.3 FY2023 Financial Statements	6-27	Information
6	Manager Meeting Notes – Sep 25; Oct 30	28-33	Information
7	Special Programs		
	7.1 Engineering and Technical Assistance (ETA) Program – <i>Dakota reporting</i>		
	7.1.1 ETA & Equipment Reports as of September 30, 2024	34-36	Information
	7.1.2 Grant Status Report as of September 30, 2024	37	Information
	7.2 MN Ag Water Quality Certification Program (MAWQCP) – <i>Scott Reporting</i>		Information
	7.3 Metro Children's Water Festival (MCWF) – <i>Ramsey Reporting</i>		Information
8	Other Business		
9	Member Updates		
10	Adjourn		Action

**PUBLIC NOTICE:** The November 20, 2024 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 MEETING MINUTES**

**Wednesday, August 28, 2024**

**Virtual Meeting**

**Attendance:**

<u>Member</u>	<u>Supervisors</u>	<u>Staff</u>
Anoka CD	Glenda Meixell*	Jamie Schurbon
Carver SWCD	Marcus Zbinden*	Mike Wanous
Chisago SWCD		
Dakota SWCD	Laura Zanmiller	Ashley Gallagher
Isanti SWCD	Dave Medvecky*	Tiffany Determan
Ramsey County	Mai Chong Xiong	Ann WhiteEagle
Scott SWCD	Doug Schoenecker**	Troy Kuphal, Shelly Tietz
Sherburne SWCD	Jason Selvog*	Francine Larson
Washington CD	John Rheinberger	Jay Riggs
Wright SWCD		Luke Johnson

\* Attended remotely due to travel or schedule conflicts

\*\*Member attended meeting but did not vote due to remote meeting guidelines.

**1. Call to Order**

The meeting was called the meeting to order at 4:15 pm. A quorum was present.

**2. Attendance Roll Call/Introductions**

Kuphal called roll.

**3. Approve of Agenda**

**Motion 24.010** Motion by Meixell, second by Zanmiller, to approve the agenda as presented. Voting Ayes: Meixell, Zbinden, Zanmiller, Medvecky, Xiong, Selvog, Rheinberger. Voting nay: none.

**4. Approval of Minutes**

**Motion 24.011** Motion by Xiong, second by Zanmiller, to approve the minutes. Ayes: Meixell, Zbinden, Zanmiller, Medvecky, Xiong, Selvog, Rheinberger. Voting nay: none.

**5. Treasurer's Report – Scott SWCD Reporting**

**5.1 Treasurer's Report – August**

Shelly Tietz read the Treasurer's Report with balances as of August 19, 2024.

**Motion 24.012** Motion by Meixell, second by Xiong, to approve the treasurer's report subject to audit. Ayes: Meixell, Zbinden, Zanmiller, Medvecky, Xiong, Selvog, Rheinberger. Voting nay: none.

**5.2 Checking Account Transaction Report**

The checking account transaction report was published, no discussion.

6. **Manager’s Meeting Notes for April 3, June 4 and July 31** -Manager meetings notes submitted for review. No discussion.

7. **Special Programs**

7.1 **Engineering and Technical Assistance (ETA) Program**

7.1.1 **ETA Eng./Tech, Assistance & Equipment Reports** – Ashley Gallagher reported; no discussion.

7.1.2 **Grant Status Report** – Ashley Gallaher reported; no discussion.

7.2 **MN Ag Water Quality Certification** –Troy Kuphal reported; no discussion.

7.3 **Metro Children’s Water Festival** – Ann WhiteEagle reported; no discussion.

8. **Other Business**

8.1 **Application for Accelerated Implementation Grant – Enhanced Street Sweeping**

Kuphal explained that according to its current approved work plan MCD may pursue funding for special programs and while Board authorization is not required any action by staff to pursue funding must be communicated with the Board. Kuphal proceeded to share that staff from Anoka Conservation District is pursuing an application through BWSR’s Accelerated Implementation Grant program for preparing enhanced street sweeping plans and that such plans would be supplemental to subwatershed assessments. Kuphal added that if awarded the grant agreement would be presented to the Board for approval on the next agenda.

8.2 **By-laws review update - Scott**

Kuphal explained that at their February meeting the Board directed staff to review the By-laws for potential changes and updates, then shared there has been no progress to date. An update will be provided at the November board meeting.

9. **Member District Updates**

None.

10. **Adjourn**

**Motion 24.013** Motion by Xiong, second by Zanmiller, to adjourn the meeting at 4:34 pm. Ayes: Meixell, Zbinden, Zanmiller, Medvecky, Xiong, Selvog, Rheinberger. Voting nay: none.

Next meeting November 20, 2024

Respectfully submitted,

\_\_\_\_\_  
Mai Chong Xiong, Secretary

\_\_\_\_\_  
Date

**Metropolitan Conservation District  
Treasurer's Report  
As of November 7, 2024**

Previous Cash  
Balance 11/7/2024

**ETA - Engineering and Technical Assistance**

<b>ASSETS</b>		
Cash - Previous Balance - 8/19/2024	\$573,085.76	
Income		\$242,500.00
Expense		\$107,361.90
Cash - Ending Balance -11/12/2024		\$708,223.86
<b>LIABILITIES</b>		
NPEAP/ETA		\$708,223.86
<b>Total Liabilities</b>		<b>\$708,223.86</b>
<b>FUND BALANCE</b>		<b>\$0.00</b>

**MAWQCP - MN Ag Water Quality Certification**

<b>ASSETS</b>		
Cash - Previous Balance - 8/19/2024	\$0.00	
Income		\$3,033.46
Expense		\$4,142.46
Cash - Ending Balance -11/12/2024		-\$1,109.00
Accounts Receivable		\$1,109.00
<b>FUND BALANCE</b>		<b>\$0.00</b>

**CWF - Childrens' Water Festival**

<b>ASSETS</b>		
Cash - Previous Balance - 8/19/2024	\$78,459.12	
Income		\$9,850.00
Expense		\$26,075.25
Cash - Ending Balance -11/12/2024		\$62,233.87
<b>FUND BALANCE</b>		<b>\$62,233.87</b>

**MCD - Metro Conservation District**

<b>ASSETS</b>		
Cash - Previous Balance -8/19/2024	\$76,599.63	
Income		\$6,700.72
Expense		\$0.00
Cash - Ending Balance - 11/12/2024		\$83,300.35
Accounts Receivable		\$800.00
<b>FUND BALANCE</b>		<b>\$84,100.35</b>

<b>TOTAL FUND BALANCE</b>	<b>\$146,334.22</b>	
<b>TOTAL CASH BALANCE</b>		<b>\$852,649.08</b>

**BANK ACCOUNT SUMMARY**

Accounts Type	Bank	Balance
Checking	Hometown	\$23,647.62
Savings	Hometown	\$329,001.46
CD	Hometown	\$500,000.00
<b>Total Cash</b>		<b>\$852,649.08</b>

**Metro Conservation District**  
As of November 7, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
							<b>49,193.87</b>
Deposit	09/05/2024			Deposit	2,176.37		51,370.24
Check	09/05/2024	2358	Minnesota State Fair	Binder Fee Invoice and Deposit Invoice		5,710.00	45,660.24
Check	09/09/2024	EFT	Data Activation Purchase	Data Plan		190.99	45,469.25
Deposit	09/10/2024			Deposit	3,033.46		48,502.71
Deposit	09/20/2024			Deposit	4,000.00		52,502.71
Check	09/20/2024	2359	Wright SWCD	Invoice 86091200 - MAWQCP		364.50	52,138.21
Check	09/20/2024	2360	Washington Conservation District	Invoice 6606 - MAWQCP		2,418.50	49,719.71
Check	09/20/2024	2361	Sherburne SWCD.	Invoice 2024278 - MAWQCP		99.96	49,619.75
Check	09/20/2024	2362	Scott Soil and Water Conservation Dist.	Invoice 2024-080 - MAWQCP		150.50	49,469.25
Deposit	09/24/2024			Deposit	242,500.00		291,969.25
Check	10/01/2024	2365	Madeline Seveland	Children's Water Festival		137.72	291,831.53
Check	10/01/2024	2364	144Design, Inc	Children's Water Festival		1,525.00	290,306.53
Check	10/01/2024	2366	Anoka County	Children's Water Festival		273.17	290,033.36
Deposit	10/01/2024			Deposit	1,100.00		291,133.36
Check	10/02/2024	2367	Castle Elementary School	Bus - Children's Water Festival		397.60	290,735.76
Check	10/07/2024		Data Activation Purchase	Phone		190.99	290,544.77
Check	10/08/2024	2371	Orchard Hill	Children's Water Festival		200.00	290,344.77
Check	10/08/2024	2369	ISD 196	Children's Water Festival		409.50	289,935.27
Check	10/08/2024	2370	Vista View Elementary School	Children's Water Festival		461.38	289,473.89
Deposit	10/08/2024			Deposit	2,142.13		291,616.02
Deposit	10/11/2024			Deposit	750.00		292,366.02
Check	10/14/2024	2372	Nuevas Fronteras Spanish Immersion	Children's Water Festival - Bus		531.54	291,834.48
Check	10/14/2024	2373	Miller, Jessica	Children's Water Festival		200.00	291,634.48
Check	10/14/2024	2374	Ramsey County.	Children's Water Festival		1,965.66	289,668.82
Check	10/21/2024	2375	Shea, Abby	Children's Water Festival Supplies		71.33	289,597.49
Check	10/21/2024	2376	Regents of the University of Minnesota	Children's Water Festival		400.00	289,197.49
Check	10/21/2024	2377	Sparlin Consulting	Children's Water Festival Presentation		435.00	288,762.49
Check	10/21/2024	2378	Thomas Irvine Dodge Nature Center	Children's Water Festival		425.00	288,337.49
Check	10/21/2024	2379	Science Museum of Minnesota	Children's Water Festival		3,000.00	285,337.49
Bill Pmt -Chec	10/21/2024	2380	Dakota County Soil & Water Conservation D	Invoice 3416 - ETA Host		3,240.00	282,097.49
Check	10/21/2024	2381	Growing Green Hearts, LLC	Children's Water Festival		1,000.00	281,097.49
Bill Pmt -Chec	10/24/2024	2382	Carver Soil & Water Conservation District	Invoice 2262 - ETA		3,083.34	278,014.15
Bill Pmt -Chec	10/24/2024	2383	Chisago Soil & Water Conservation Dist	Invoice 4000 - ETA		12,146.64	265,867.51
Bill Pmt -Chec	10/24/2024	2384	Dakota County Soil & Water Conservation D	Invoice 3417 - ETA		4,710.00	261,157.51
Bill Pmt -Chec	10/24/2024	2385	Isanti SWCD	Invoice 2024-169 - ETA		5,465.00	255,692.51
Bill Pmt -Chec	10/24/2024	2386	Sherburne SWCD.	Invoice 2024289 and 2024090 - ETA		17,180.34	238,512.17
Bill Pmt -Chec	10/24/2024	2387	Washington Conservation District	Invoice 6697 -ETA		5,345.28	233,166.89
Transfer	10/24/2024			Funds Transfer		150,000.00	83,166.89
Bill Pmt -Chec	10/28/2024	2388	Ramsey County.	Invoice 148807 - ETA		19,186.34	63,980.55
Bill Pmt -Chec	10/28/2024	2389	Scott Soil and Water Conservation Dist.	Invoice 2024-107 - ETA		16,081.50	47,899.05
Bill Pmt -Chec	10/28/2024	2390	Wright SWCD	Invoice 86091210 & 86091211 - ETA		20,159.50	27,739.55
Deposit	10/31/2024			Deposit	4,000.00		31,739.55
Check	11/01/2024		Data Activation Purchase	Phone		190.99	31,548.56
Deposit	11/06/2024			Deposit	2,140.41		33,688.97
Check	11/06/2024	2391	Edgerton Elementary	Children's Water Festival - Bus		410.40	33,278.57
Check	11/06/2024	2392	Sonnesyn Elementary School	Children's Water Festival - Bus		434.95	32,843.62
Check	11/06/2024	2394	Minnesota State Fair	Children's Water Festival		8,087.00	24,756.62
Check	11/07/2024	2395	Dakota SWCD	Invoice 3418 - MAWQCP		55.00	24,701.62
Check	11/07/2024	2396	Scott Soil and Water Conservation Dist.	Invoice 2024-120 - MAWQCP		940.00	23,761.62
Check	11/07/2024	2397	Sherburne SWCD	Invoice 2024292 - MAWQCP		33.00	23,728.62
Check	11/07/2024	2398	Wright Soil & Water	Invoice 86091213 - MAWQCP		81.00	23,647.62
					261,842.37	287,388.62	23,647.62

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

**FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2023**

DRAFT

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS  
TECHNICAL SERVICE AREA JOINT POWERS BOARD  
JORDAN, MINNESOTA  
TABLE OF CONTENTS  
DECEMBER 31, 2023**

<b>INTRODUCTORY SECTION</b>	<b>Page</b>
Organization	1
 <b>FINANCIAL SECTION</b>	
Independent Auditor's Report	2
Management's Discussion and Analysis	5
 <b>BASIC FINANCIAL STATEMENTS</b>	
General Fund Balance Sheet and Governmental Activities - Statement of Net Position	8
General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and Governmental Activities - Statement of Activities	9
Notes to the Financial Statements	10
 <b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedule - General Fund	15
Note to the Required Supplementary Information	16
 <b>REPORTS RELATED TO <i>GOVERNMENT AUDITING STANDARDS</i></b>	
Independent Auditor's Report on Minnesota Legal Compliance	17
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 <i>Government Auditing Standards</i>	18
Schedule of Finding and Recommendations	20

METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS  
TECHNICAL SERVICE AREA JOINT POWERS BOARD  
JORDAN, MINNESOTA  
ORGANIZATION  
DECEMBER 31, 2023

<u>TITLE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Chair	John Rheinberger	12/31/2023
Vice-Chair	Nicole Frethem	12/31/2023
Treasurer	Douglas Scheonecker	12/31/2023
Secretary	Glenda Meixell	12/31/2023

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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, 2023, 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, 2023, 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, 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 September 27, 2024, 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

September 27, 2024

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**MANAGEMENT'S DISCUSSION AND ANALYSIS  
METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS  
TECHNICAL SERVICE AREA JOINT POWERS BOARD  
DECEMBER 31, 2023**

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, Hennepin and Ramsey County.

The Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board's discussion and analysis provides an overview of the MCD's financial activities for the fiscal year ended December 31, 2023. 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**

This 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 fund. Since JPB's are single-purpose, special-purpose government units, the MCD combines the government-wide and fund financial statements into a 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 the accrual basis of accounting, which is similar to the accounting used by 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 plus deferred outflows of resources and liabilities plus deferred inflows of resources—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 non-financial factors, however, such as changes in the state and local governmental funding, 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 fund—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 change in net position of the MCD's governmental activities.

Net Position:

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Current Assets	\$ 907,505	\$ 525,857
Capital Assets, net of accumulated depreciation	241,759	234,638
Total Assets	<u>\$ 1,149,264</u>	<u>\$ 760,495</u>
Current Liabilities	\$ 849,062	\$ 479,933
Total Liabilities	<u>\$ 849,062</u>	<u>\$ 479,933</u>
Investment in Capital Assets	\$ 241,759	\$ 234,638
Unrestricted	58,443	45,925
Total Net Position	<u>\$ 300,202</u>	<u>\$ 280,563</u>

Net position of the MCD's governmental activities increased by \$19,639. 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 \$45,925 at December 31, 2022 to \$58,443 at December 31, 2023.

## Change in Net Position:

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Revenues		
Intergovernmental	\$ 405,943	\$ 460,379
Interest Earnings	9,843	815
Miscellaneous	143	-
Total Revenues	<u>\$ 415,929</u>	<u>\$ 461,194</u>
Expenses		
Conservation	\$ 396,290	\$ 466,622
Total Expenses	<u>\$ 396,290</u>	<u>\$ 466,622</u>
Increase (decrease) in Net Position	<u>\$ 19,639</u>	<u>\$ (5,428)</u>

The MCD's total revenues decreased by \$45,264. The total cost of programs and services decreased by \$70,332.

**THE MCD'S FUNDS**

As the MCD completed the year, its general fund as presented in the balance sheet reported a combined fund balance of \$58,443, which is more than last year's total of \$45,925.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The actual charges to appropriations (expenditures) were \$52,089 below the final budgeted amounts. The most significant negative variance of \$51,749 occurred in Capital Outlay. The most significant positive variance of \$85,465 occurred in State Project Expenditures.

**CAPITAL ASSETS**

At the end of 2023, the MCD had \$241,759 invested in capital assets. This amount represents a net increase (including additions and deletions) of \$7,121 from last year.

**CONTACTING THE MCD'S FINANCIAL MANAGEMENT**

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 questions about this report or need additional financial information, contact the Metropolitan Soil and Water Conservation Districts Technical Service Area Joint Powers Board at 7151 W 190<sup>TH</sup> 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, 2023**

	General Fund	Adjustments	Governmental Activities
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 904,890	\$ -	\$ 904,890
Due from Other Governments	2,615	-	2,615
Capital Assets:			
Property and Equipment, net	-	241,759	241,759
Total Assets	<u>\$ 907,505</u>	<u>\$ 241,759</u>	<u>\$ 1,149,264</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Due to Other Governments	\$ 118,477	\$ -	\$ 118,477
Unearned Revenue	730,585	-	730,585
Total Liabilities	<u>\$ 849,062</u>	<u>\$ -</u>	<u>\$ 849,062</u>
<b>FUND BALANCE/NET POSITION</b>			
Fund Balance:			
Unassigned	\$ 58,443	\$ (58,443)	\$ -
Total Fund Balance	<u>\$ 58,443</u>	<u>\$ (58,443)</u>	<u>\$ -</u>
Net Position:			
Investments in Capital Assets		\$ 241,759	\$ 241,759
Unrestricted		58,443	58,443
Total Net Position		<u>\$ 300,202</u>	<u>\$ 300,202</u>

See accompanying Notes to the Financial Statements.

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS  
 TECHNICAL SERVICE AREA JOINT POWERS BOARD  
 GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE AND GOVERNMENTAL ACTIVITIES - STATEMENT OF ACTIVITIES  
 YEAR ENDED DECEMBER 31, 2023**

	General Fund	Adjustments	Governmental Activities
<b>REVENUES</b>			
Intergovernmental	\$ 405,943	\$ -	\$ 405,943
Interest Earnings	9,843	-	9,843
Miscellaneous	143	-	143
Total Revenues	<u>415,929</u>	<u>-</u>	<u>415,929</u>
<b>EXPENDITURES/EXPENSES</b>			
Conservation:			
Current	351,662	44,628	396,290
Capital Outlay	51,749	(51,749)	-
Total Expenditures/Expenses	<u>403,411</u>	<u>(7,121)</u>	<u>396,290</u>
<b>EXCESS OF REVENUES OVER/UNDER EXPENDITURES</b>	12,518	7,121	19,639
Fund Balance/Net Position - Beginning of Year	<u>45,925</u>	<u>234,638</u>	<u>280,563</u>
<b>FUND BALANCE/NET POSITION - END OF YEAR</b>	<u>\$ 58,443</u>	<u>\$ 241,759</u>	<u>\$ 300,202</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, 2023**

**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, 2023. 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, 2023**

**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, county, 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, 2023**

**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, 2023, the MCD adopted GASB 96, *Subscription-Based Technology Arrangements*. The new standard establishes a right of use subscription asset and a corresponding liability that amortizes over the subscription term for all arrangements with terms longer than 12 months. The MCD only has short-term arrangements; therefore, this new standard will not affect 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 District 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, 2023, 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, 2023**

**NOTE 3 – CAPITAL ASSETS**

Capital assets activity for the year ended December 31, 2023, was as follows:

	Beginning	Addition	Deletion	Ending
Equipment	\$ 445,428	\$ 51,749	\$ -	\$ 497,177
Less: Accumulated Depreciation	210,790	44,628	-	255,418
Net Capital Assets	<u>\$ 234,638</u>			<u>\$ 241,759</u>

Current year depreciation is \$44,628.

**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, 2023, consisted of the following: Children's Water Festival \$66,808; NPEA/Clean Water Funds; \$663,777; Total \$730,585.

**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, 2023.

**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	\$	45,925
Plus: Excess of Revenues Over Expenditures		12,518
Governmental Fund Balance, December 31	<u>\$</u>	<u>58,443</u>
Adjustments from Fund Balance to Net Position:		
Plus: Capital Assets	<u>\$</u>	<u>241,759</u>
Net Position	<u>\$</u>	<u>300,202</u>

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS  
TECHNICAL SERVICE AREA JOINT POWERS BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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

Change in Fund Balance	\$	12,518
Capital Outlay		51,749
The cost of capital assets are allocated over the capital assets' useful life at the government-wide level.		<u>(44,628)</u>
Change in Net Position	\$	<u>19,639</u>

**NOTE 10 – SUBSEQUENT EVENTS**

The MCD has evaluated events and transactions for potential recognition or disclosure through September 27, 2024, the date the financial statements were available to be issued.

DRAFT

**METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS  
TECHNICAL SERVICE AREA JOINT POWERS BOARD  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2023**

	Original/ Final Budget	Actual	Variance With Final Budget
<b>REVENUES</b>			
Intergovernmental:			
Local	\$ 56,600	\$ 42,564	\$ (14,036)
State Grants	397,000	363,379	(33,621)
Total Intergovernmental	<u>453,600</u>	<u>405,943</u>	<u>(47,657)</u>
Interest Earnings	-	9,843	9,843
Miscellaneous	-	143	143
Total Revenues	<u>453,600</u>	<u>415,929</u>	<u>(37,671)</u>
<b>EXPENDITURES</b>			
District Operations:			
Other Services and Charges	20,500	15,163	5,337
Capital Outlay	-	51,749	(51,749)
Total District Operations	<u>20,500</u>	<u>66,912</u>	<u>(46,412)</u>
Project Expenditures:			
Local	38,000	24,964	13,036
State	397,000	311,535	85,465
Total Project Expenditures	<u>435,000</u>	<u>336,499</u>	<u>98,501</u>
Total Expenditures	<u>455,500</u>	<u>403,411</u>	<u>52,089</u>
<b>EXCESS OF REVENUES OVER/UNDER EXPENDITURES</b>	(1,900)	12,518	14,418
Fund Balance - Beginning of Year	<u>45,925</u>	<u>45,925</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 44,025</u></u>	<u><u>\$ 58,443</u></u>	<u><u>\$ 14,418</u></u>

See accompanying Note to the Required Supplementary Information.

**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.

DRAFT

**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, 2023, 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 September 27, 2024.

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

September 27, 2024



**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, 2023, 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 September 27, 2024.

**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, described in the accompanying Schedule of Finding and Responses as item 2023-001 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 Responses. 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

September 27, 2024

METROPOLITAN SOIL AND WATER CONSERVATION DISTRICTS  
TECHNICAL SERVICE AREA JOINT POWERS BOARD  
SCHEDULE OF FINDING AND RESPONSES  
DECEMBER 31, 2023

**2023-001: 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, 2022-001.

**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 Agenda

**Meeting Date:** Wednesday September 25, 2024

**Meeting Time:** 10:00 a.m. – 12:00 noon

**Meeting Location:** Remotely via Teams

**Attendees:** Chris Lord (Anoka), Mike Wanous (Carver), Craig Mell (Chisago), Ashley Gallagher (Dakota) Karen Galles (Hennepin), Tiffany Determan (Isanti), Francine Larson (Sherburne), Luke Johnson (Wright), Anne Sawyer (BWSR)

### 1. Program Updates

- Engineering and Technical Assistance (ETA) Program, *Ashley Gallagher – Dakota*
  - FY25 ESTS grant agreement was executed 9/4/24, and Q4 reporting forms will be updated to reflect that.
  - Third quarter reporting deadline is coming up on October 15 – everyone already has your reporting spreadsheets sent by Pam Lavelle earlier this year.
  - Ashley attended a statewide meeting of TSA managers – other TSAs have been actively supplementing their budgets with 1W1P/WBIF funding because NPEA/ESTS hasn't increased in years. Many TSAs were advocating for an increase in NPEA/ESTS. Our area's priority is in maintaining flexibility with any new or increased funding sources.
- MAWQCP, *Troy Kuphal – Scott*
  - No updates

### 2. BWSR Updates, *Anne Sawyer – BWSR*

- Official update on RCPP (Phase 3 soil health funding) is that there is not update on RCPP – however see below for Craig Mell's update.
- Several staffing updates including a new regional training conservationist, and grants compliance specialist in the southern region
- BWSR board is reauthorizing the Clean Water Legacy Partners grant and RFP will be released soon - eligible entities include tribal government and NGOs
- Reminder soil health program info is here: <https://bwsr.state.mn.us/soils/index.html>
- Unofficial Phase 3 soil health funding update from Craig Mell who participated in a group of 6 SWCD managers from across the state to provide input on how much money to roll out to SWCDs and how to go about doing so.
  - RCPP – NRCS could have kept 20% (\$5M), however the full allotment will be going out to SWCDs
  - Hopeful it will be available early 2025 and districts will have 4-5 years to spend the money
  - SWCDs will be able to keep 10% for administrative and technical assistance staff time.
  - NRCS will need to approve projects and there will be batching periods of no more than 1x/month

- No till, strip till, and cover crop rates will be allowed to exceed EQIP rates; other practices will need to match to EQIP rates
- Not sure if there will be acreage or contract caps
- Biggest challenge facing the program right now is figuring out eligibility

### 3. Agenda topics

- MCD By-Laws Review, *Troy Kuphal – Scott*
  - No update – push to the next meeting
- Prevailing wage
  - Issue: Prevailing wages used to apply to construction projects. A 2024 statutory change expanded (or clarified) the definition of construction projects to include ecological restoration, so now those wages are being applied to tasks like cutting buckthorn and prescribed burning
  - One of the issues with prevailing wages is that only the big companies could ever possibly fill out the form, and so the prevailing wages tend to reflect companies with more overhead (record keeping systems sophisticated enough to respond to the survey, sufficient administrative staff to respond to the survey). (Anoka CD tried to fill it out one year and it was impossible.) The system has a bias toward larger companies.
- Property taxes and conservation easements
  - Hennepin is planning to take the lead on seeking a legislative fix for conservation easement property tax valuation next legislative session.
  - Currently checking in with partners and stakeholders.
  - Planning to convene a meeting in November.
- 401 Certification – Anoka CD has been experiencing issues with the MPCA asking to see/review permit information even when they don't have jurisdiction, adding 60-120 days to projects. There have been enough similar complaints from around the state that BWSR leadership has gotten involved. Army Corps has in certain cases been cooperative in declining to share information with MPCA when info is requested, but they don't have jurisdiction. Might be a candidate for a resolution to the state association.

### 4. Member Updates

- Anoka: CWF – Enhanced Street Sweeping AIG application got submitted – thanks to all for the help; met with TNC staff who are “looking for some big stuff”
- Carver: Crops are starting to come out, and BMP construction is starting; Working through redetermination of benefits process for all public ditch systems; Large new wetland violation discovered by CO out checking duck hunters
- Chisago: Need to be out of NRCS building by end of February , and signing a lease soon on a new place of their own - moving early 2025; Submitted 3 CWF – 2 AIG and 1 P&P; Lots of projects ready to go for fall construction
- Dakota: Staffing – one position left to fill – 5 new staff this year and have reorganized staff somewhat to incorporate program managers which they've never had before; 3 board members are running with opposition; Structural work is down a little, soil health work is very high; Interested in the PWI updates as a future agenda item

- Hennepin: Will be posting for a Senior Water Resources Specialist soon (technical role); Started doing hazard tree removals on private properties under our USFS grant which is a major milestone
- Isanti: Working on designs for several wetland restorations; working with TNC to get some new funding for more wetland design work; good movement with a couple historically resistant landowners recently; 14 new RIM (mostly) easements in progress right now; hosting a tour for the Rum River JPB tomorrow.
- Sherburne: Held a tour with legislators and stakeholders, including 4 of 5 county commissioners
- Wright: Hiring engineer – having a second interview with someone – no PE license, it will be a while before we can provide services for any of the partners; sent a letter re: WCA changes – looking for a playbook from BWSR (shared to managers via email, sent also to MASWCD) - BWSR says they may have some clarifications on topics covered in letter in early October; Starting a class and comp study for positions soon (Abdo is contractor), so folks might see questions from them.

5. Actions for next MCD JPB meeting

- None
- Note: AIG application got submitted under Anoka Conservation District instead of TSA4. (TSA should have been able to apply, but couldn't because of an error on BWSR's part in setting up the system.) There may be a need for future board action on this topic \*if\* that's possible.

6. Upcoming meetings:

- Metro Managers Meeting – Wednesday, 10/30/24 at 10:00 a.m. hosted by Isanti
- MASWCD Area 4 meeting on Nov. 7
- MCD JPB – Wednesday, 11/20/24 at 4:00 p.m. WCD/Virtual



## MCD Managers Meeting Notes

**Meeting Date:** Wednesday October 30, 2024

**Meeting Time:** 10:00 a.m. – 12:00 noon

**Meeting Location:** Remotely via Teams

**Attendees:** Chris Lord (Anoka), Craig Mell (Chisago), Ashley Gallagher (Dakota), Tiffany Determan (Isanti), Francine Larson (Sherburne), Jay Riggs (Washington), Luke Johnson (Wright), Anne Sawyer (BWSR)

### 1. Program Updates

- a. Engineering and Technical Assistance (ETA) Program, *Ashley Gallagher – Dakota*
  - FY23 ESTA: match requirement has been fulfilled, some members have funds remaining, grant expires 12/31/2025.
  - FY24: expires 12/31/2025, significant amount of funding remaining.
  - FY25: member reporting forms recently sent out, \$21,045.45 per district, expires 12/31/2026, members should spend money by 6/30/2026.
  - Discussion regarding what funds members use as match—the majority use County/District Funds and watershed/lake improvement district funds.
  - **Next meeting:** discuss equipment needs for 2026.
- b. MAWQCP, *Troy Kuphal – Scott*
  - No updates

### 2. BWSR Updates, *Anne Sawyer – BWSR*

- SWCD Comprehensive Plan Extensions: if expiring in 2025 District should submit a written (email is fine) extension request by December 19<sup>th</sup>. Expiring in 2025: Carver, Dakota, Ramsey. Policy here: <https://bwsr.state.mn.us/local-water-plan-extension-and-amendment-policy>
- 401 Permit process: MPCA plans to schedule meetings with TSAs or SWCD. It is likely that permitting time of 120 days will not change.
- CWF AIG Grant: ACD applied for MCD. BWSR is pushing to switch applicant to TSA. For AIG, requests were less than the appropriation, 17 applications received. Unsure of what will happen to excess funds. BWSR Board will be approving grants on Dec. 19<sup>th</sup>.
- Soil Health RCPP: More info to come early winter.

Program Name	Total Number of Requests Received	Total Amount Requested
Accelerated Implementation	17	\$2,325,114
Projects and Practices	38	\$16,310,174
Projects and Practices - Drinking Water	11	\$2,047,472

from the FY 2025 CWF Competitive Grants RFP

Agency Fund	Funding Amount	Required Match
BWSR Projects and Practices Grant	Up to \$5,132,000	10%
BWSR Drinking Water subgrant	Up to \$1,283,000	10%
BWSR Accelerated Implementation Grant	Up to \$3,195,943	10%
MDA AgBMP Loans	Up to \$9,445,369	Not Required
MPCA Clean Water Partnership Loans	Up to \$4,000,000	Not Required

<sup>1</sup> Amounts shown are estimates. Actual amounts will be determined prior to the end of the application period.

- Legacy Partners grant: Legacy Partners grants for NGOs, Tribal Governments and a "Green Infrastructure" grant for WD's- deadline to apply is January 7th.  
<https://bwsr.state.mn.us/apply>
- Unofficial RCPP update from Craig Mell (subject to change):
  - Likely to see agreements within the first few months of 2025
  - First allocation \$150,000/eligible district + 20% for TA
  - After 80% encumbered can apply for additional funding.
  - No till, strip till, and cover crop rates will be allowed to exceed EQIP rates; other practices will need to match to National EQIP rates.

### 3. Agenda topics

- a. MCD By-Laws Review, *Troy Kuphal – Scott*
  - No update – **push to the next meeting**
- b. Metro Envirothon Sponsorship, Francine Larson—Sherburne
  - MASWCD Area 4 budget committee drafted budget
  - Envirothon expenses average \$3000/yr if the Kelly Farm can be secured
  - Committee requesting response from Managers regarding a request to solicit outside sponsorship.
  - Managers response:
    1. Each district would be responsible to solicit \$300. The cost in staff time to solicit funds would be well above that amount.
    2. It is not appropriate to expect Sherburne SWCD to bear the burden of the staff time expense to solicit funds on behalf of the 11 Districts, especially since they are already donating the vast majority of time their staff invests in supporting the Envirothon.
    3. it is appropriate to leave solicitation of funds up to each district and for Area IV to just express expectations of funding to districts.
    4. There are generally two models; 1) everyone pays in equally (about \$300/SWCD x 11 SWCDs = \$3,300), or 2) districts contribute an amount per team that attends from their counties (about \$250/team x ~13/teams = \$3,250). If districts were to solicit funds, it would be easier under the latter funding model since they could seek team sponsors. Alternatively, the SWCD could sponsor the team.
    5. it is each SWCD Board's prerogative to direct their staff to seek private donations, or to support the program directly with cash. The decision to compel action by SWCD staff is not within the purview of Area IV.
    6. The Managers also found it concerning to solicit large corporate donors due to scale.
    7. Members with a board members on the Area IV budget committee should reach out to help relay this information: Doug Schoenecker (Troy), Mark Zabel, Marcus Zbinden (Mike W), Glenda Meixell (Chris), Shelly Binsfeld (Francine)
- c. MN Paid Leave, Tiffany Determan—Isanti
  - Elected board members are eligible.
  - Policy Handbooks will need to be updated.
  - Will negatively impact existing paid leave benefits for several districts.
  - Check with the MN Paid Leave website for updates.



- Agenda item at MASWCD Convention.
- d. Prevailing wage, Chris Lord--Anoka
  - Issue: Prevailing wages used to apply to construction projects. A 2024 statutory change expanded (or clarified) the definition of construction projects to include ecological restoration, so now those wages are being applied to tasks like cutting buckthorn and prescribed burning.
  - Discussed at September Managers meeting.
  - Interest in having legislative state auditor to review the prevailing wage program.
  - Members should talk to their legislators regarding concerns
  - Consider as a future resolution

#### 4. Member Updates

- Anoka: CWF – working on two animated videos (Soil Health and Forestry); PE staff is working on enhancing Natural Resources knowledge/skills and will be “functional” by spring 2025.
- Chisago: Set to move to a new building in February 2025, will stay co-located with NRCS, unfortunately the server will need to be located at the Cambridge USDA office. Planning to hire a shared PE or Engineering Technician partially funded with Lower St. Croix Watershed Based Implementaton Funds. Lower St. Croix Partnership recently hired a shared Ag Outreach staff person, and they will start on Dec. 9<sup>th</sup>.
- Dakota: Still working on filling staff positions, county budgeting, and expanding programs.
- Isanti: Working on office reorganization to lessen chaos and noise.
- Sherburne: performance reviews, recently met with MASWCD finance committee to develop budget, may be dues increases.
- Wright: Hired new engineer, does not have PE license but is working on it. Engineer is also working on JAA and is not available for contracted services currently.

#### 5. Actions for next MCD JPB meeting

- None
- Note: AIG application got submitted under Anoka Conservation District instead of TSA4. (TSA should have been able to apply but couldn't because of an error on BWSR's part in setting up the system.) There may be a need for future board action on this topic \*if\* that's possible.

#### 6. Upcoming meetings:

- a. Metro Managers Meeting – Wednesday, 12/18/24 at 10:00 a.m. hosted by Ramsey
- b. MASWCD Area IV Fall meeting, 11/7/24 at 9:30 a.m., Cabela's
- c. MCD JPB – Wednesday, 11/20/24 at 4:00 p.m. WCD/Virtual

10/24/2024

# FY23 Engineering and Technical Assistance Grants - Expenditures Report

Grant Executed on 01/17/2023. Grant Expires on 12/31/2025. Member Spending Target 12/31/2024.

Member	Application Engineering & TA	2023 Expenditures	Q1 2024 Expenditures	Q2 2024 Expenditures	Q3 2024 Expenditures	Q4 2024 Expenditures	Q1 2025 Expenditures	Total Expenditures	Balance
Anoka	\$ 27,000.00	\$ 27,000.00						\$ 27,000.00	\$ -
Carver	\$ 27,000.00	\$ -		\$ 391.17	\$ 3,083.34			\$ 3,474.51	\$ 23,525.49
Chisago	\$ 27,000.00	\$ 9,437.06	\$ 15,897.90	\$ 1,665.04				\$ 27,000.00	\$ -
Dakota	\$ 27,000.00	\$ 8,889.50	\$ 3,254.50	\$ 5,267.00	\$ 4,710.00			\$ 22,121.00	\$ 4,879.00
Hennepin	\$ 27,000.00	\$ 27,000.00						\$ 27,000.00	\$ -
Isanti	\$ 27,000.00	\$ 3,613.50		\$ 23,386.50				\$ 27,000.00	\$ -
Ramsey	\$ 27,000.00	\$ -			\$ 19,186.34			\$ 19,186.34	\$ 7,813.66
Scott	\$ 27,000.00	\$ 27,000.00						\$ 27,000.00	\$ -
Sherburne	\$ 27,000.00	\$ -	\$ 6,362.71	\$ 11,116.18	\$ 9,521.11			\$ 27,000.00	\$ -
Washington	\$ 27,000.00	\$ 22,125.80	\$ 4,874.20					\$ 27,000.00	\$ -
Wright	\$ 27,000.00	\$ 4,356.00	\$ 475.00		\$ 20,159.50			\$ 24,990.50	\$ 2,009.50
<b>Total:</b>	<b>\$ 297,000.00</b>	<b>\$ 129,421.86</b>	<b>\$ 30,864.31</b>	<b>\$ 41,825.89</b>	<b>\$ 56,660.29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 258,772.35</b>	<b>\$ 38,227.65</b>

  

Member	Match Engineering & TA	2023 Expenditures	Q1 2024 Expenditures	Q2 2024 Expenditures	Q3 2024 Expenditures	Q4 2024 Expenditures	Q1 2025 Expenditures	Total Expenditures	Balance
Anoka	\$ 3,400.00	\$ 47,452.50						\$ 47,452.50	\$ (44,052.50)
Carver	\$ 3,400.00							\$ -	\$ 3,400.00
Chisago	\$ 3,400.00							\$ -	\$ 3,400.00
Dakota	\$ 3,400.00							\$ -	\$ 3,400.00
Hennepin	\$ 3,400.00	\$ 5,171.33						\$ 5,171.33	\$ (1,771.33)
Isanti	\$ 3,400.00	\$ 1,709.76						\$ 1,709.76	\$ 1,690.24
Ramsey	\$ 3,400.00							\$ -	\$ 3,400.00
Scott	\$ 3,400.00	\$ 3,400.00						\$ 3,400.00	\$ -
Sherburne	\$ 3,400.00	\$ 776.51						\$ 776.51	\$ 2,623.49
Washington	\$ 3,400.00	\$ -						\$ -	\$ 3,400.00
Wright	\$ 3,400.00	\$ -						\$ -	\$ 3,400.00
<b>Subtotal:</b>	<b>\$ 37,400.00</b>	<b>\$ 58,510.10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,510.10</b>	<b>\$ (21,110.10)</b>

2023 Member Allocation is \$27,000. \$3,400 Match Per Member.

# FY24 Engineering and Technical Assistance Grants - Expenditures Report

10/24\$

Grant Executed on 11/30/2023. Grant Expires on 12/31/2025. Member Spending Target 12/31/2024.

Member	Application Engineering & TA	Q1 2024 Expenditures	Q2 2024 Expenditures	2024 NPEA Grant Amended to include 2025 Funds	Q3 2024 Expenditures	Q4 2024 Expenditures	Q1 2025 Expenditures	Total Expenditures	Balance
Anoka	\$ 30,318.18		\$ 5,435.28	\$ 9,272.73				\$ 5,435.28	\$ 34,155.63
Carver	\$ 30,318.18			\$ 9,272.73				\$ -	\$ 39,590.91
Chisago	\$ 30,318.18		\$ 14,321.02	\$ 9,272.73	\$ 12,146.64			\$ 26,467.66	\$ 13,123.25
Dakota	\$ 30,318.18			\$ 9,272.73				\$ -	\$ 39,590.91
Hennepin	\$ 30,318.18		\$ 26,314.50	\$ 9,272.73				\$ 26,314.50	\$ 13,276.41
Isanti	\$ 30,318.18			\$ 9,272.73	\$ 5,465.00			\$ 5,465.00	\$ 34,125.91
Ramsey	\$ 30,318.18			\$ 9,272.73				\$ -	\$ 39,590.91
Scott	\$ 30,318.18		\$ 5,393.00	\$ 9,272.73	\$ 16,081.50			\$ 21,474.50	\$ 18,116.41
Sherburne	\$ 30,318.18			\$ 9,272.73	\$ 7,659.23			\$ 7,659.23	\$ 31,931.68
Washington	\$ 30,318.18	\$ 12,257.50	\$ 8,902.60	\$ 9,272.73	\$ 5,345.28			\$ 26,505.38	\$ 13,085.53
Wright	\$ 30,318.18	\$ -		\$ 9,272.73				\$ -	\$ 39,590.91
<b>Total:</b>	<b>\$ 333,500.00</b>	<b>\$ 12,257.50</b>	<b>\$ 60,366.40</b>	<b>\$ 102,000.00</b>	<b>\$ 46,697.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119,321.55</b>	<b>\$ 316,178.45</b>
Member	Match Engineering & TA	Q1 2024 Expenditures	Q2 2024 Expenditures	2024 NPEA Grant Amended to include 2025 Funds	Q3 2024 Expenditures	Q4 2024 Expenditures	Q1 2025 Expenditures	Total Expenditures	Balance
Anoka	\$ 4,525.00			\$ 1,125.00				\$ -	\$ 5,650.00
Carver	\$ 4,525.00			\$ 1,125.00				\$ -	\$ 5,650.00
Chisago	\$ 4,525.00			\$ 1,125.00				\$ -	\$ 5,650.00
Dakota	\$ 4,525.00			\$ 1,125.00				\$ -	\$ 5,650.00
Hennepin	\$ 4,525.00			\$ 1,125.00				\$ -	\$ 5,650.00
Isanti	\$ 4,525.00		\$ 4,956.06	\$ 1,125.00	\$ -			\$ 4,956.06	\$ 693.94
Ramsey	\$ 4,525.00			\$ 1,125.00				\$ -	\$ 5,650.00
Scott	\$ 4,525.00			\$ 1,125.00	\$ 3,126.00			\$ 3,126.00	\$ 2,524.00
Sherburne	\$ 4,525.00			\$ 1,125.00				\$ -	\$ 5,650.00
Washington	\$ 4,525.00	\$ 9,753.50	\$ 6,973.88	\$ 1,125.00	\$ 3,490.00			\$ 20,217.38	\$ (14,567.38)
Wright	\$ 4,525.00			\$ 1,125.00				\$ -	\$ 5,650.00
<b>Subtotal:</b>	<b>\$ 49,775.00</b>	<b>\$ 9,753.50</b>	<b>\$ 11,929.94</b>	<b>\$ 12,375.00</b>	<b>\$ 6,616.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,299.44</b>	<b>\$ 33,850.56</b>

2024 Member Allocation is \$30,318.18. \$3,400 Match Per Member.



Metro Conservation Districts Technical Service Area Grants Status

	FY 2022 NPEAP \$147,500 (P22-5163) CLOSED					2022 ESTS \$242,500 (P22-5171) CLOSED					
	10/05/2021 to 12/31/2024					10/05/2021 to 12/31/2024					
		T/E		Supplies & Equipment	Grant Total	T/E Assistance Match		T/E		Equipment Grant Total	T/E Assistance Match
Workplan:	Admin.	Assistance				Admin.	Assistance				
	\$ 7,000.00	\$ 102,000.00	\$ 38,500.00	\$ 147,500.00	\$ 14,750.00	\$ 7,500.00	\$ 195,000.00	\$ 40,000.00	\$ 242,500.00	\$ 24,250.00	
CY 2022 Expenses:	\$ 2,240.00	\$ 38,396.81	\$ -	\$ 40,636.81	\$ 41,792.03	\$ 3,140.94	\$ 100,473.56	\$ 2,538.48	\$ 106,152.98	\$ 23,464.50	
CY 2023 Expenses:	\$ 4,762.00	\$ 66,340.62	\$ 35,760.57	\$ 106,863.19	\$ -	\$ 4,382.04	\$ 64,508.59	\$ 6,719.26	\$ 75,609.89	\$ 13,232.60	
CY 2024 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,280.42	\$ 33,456.71	\$ 60,737.13	\$ -	
Total Expenditures:	\$ 7,002.00	\$ 104,737.43	\$ 35,760.57	\$ 147,500.00	\$ 41,792.03	\$ 7,522.98	\$ 192,262.57	\$ 42,714.45	\$ 242,500.00	\$ 36,697.10	
Balance:	\$ (2.00)	\$ (2,737.43)	\$ 2,739.43	\$ -	\$ (27,042.03)	\$ (22.98)	\$ 2,737.43	\$ (2,714.45)	\$ (0.00)	\$ (12,447.10)	

	FY 2023 NPEAP \$127,500 (P23-1184)					2023 ESTS \$242,500 (P23-1192)					
	1/17/2023 to 12/31/2025					1/17/2023 to 12/31/2025					
		T/E		Supplies & Equipment	Grant Total	T/E Assistance Match		T/E		Equipment Grant Total	T/E Assistance Match
Workplan:	Admin.	Assistance				Admin.	Assistance				
	\$ 7,000.00	\$ 102,000.00	\$ 18,500.00	\$ 127,500.00	\$ 12,750.00	\$ 7,500.00	\$ 195,000.00	\$ 40,000.00	\$ 242,500.00	\$ 24,250.00	
CY 2023 Expenses:	\$ 902.00	\$ 102,000.00	\$ 1,675.44	\$ 104,577.44	\$ 21,057.60	\$ 4,961.00	\$ 27,421.86	\$ -	\$ 32,382.86	\$ 37,452.50	
CY 2024 Expenses:	\$ 6,098.00	\$ -	\$ 2,072.96	\$ 8,170.96	\$ -	\$ 2,539.00	\$ 129,350.49	\$ 5,468.16	\$ 137,357.65	\$ -	
CY 2025 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures:	\$ 7,000.00	\$ 102,000.00	\$ 3,748.40	\$ 112,748.40	\$ 21,057.60	\$ 7,500.00	\$ 156,772.35	\$ 5,468.16	\$ 169,740.51	\$ 37,452.50	
Balance:	\$ -	\$ -	\$ 14,751.60	\$ 14,751.60	\$ (8,307.60)	\$ -	\$ 38,227.65	\$ 34,531.84	\$ 72,759.49	\$ (13,202.50)	

	FY 2024 NPEA JPB \$127,500 (P24-0004)					2024 ESTS \$242,500 (P24-0012)					
	1/01/2024 to 12/31/2025					1/01/2024 to 12/31/2025					
		T/E		Supplies & Equipment	Grant Total	T/E Assistance Match		T/E		Equipment Grant Total	T/E Assistance Match
Workplan:	Admin.	Assistance				Admin.	Assistance				
	\$ 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	
CY 2024 Expenses:	\$ -	\$ 119,321.55	\$ -	\$ 119,321.55	\$ 25,500.00	\$ 71.50	\$ -	\$ -	\$ 71.50	\$ 2,799.44	
CY 2025 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures:	\$ -	\$ 119,321.55	\$ -	\$ 119,321.55	\$ 25,500.00	\$ 71.50	\$ -	\$ -	\$ 71.50	\$ 2,799.44	
Balance:	\$ 14,000.00	\$ 84,678.45	\$ 37,000.00	\$ 135,678.45	\$ 12,375.00	\$ 10,928.50	\$ 231,500.00	\$ -	\$ 242,428.50	\$ 21,450.56	

	FY 2025 NPEA JPB Combined with FY24 Grant					2025 ESTS \$242,500 (P25-0444)					
						(in process)					
		T/E		Supplies & Equipment	Grant Total	T/E Assistance Match		T/E		Equipment Grant Total	T/E Assistance Match
Workplan:	Admin.	Assistance				Admin.	Assistance				
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 231,500.00	\$ -	\$ 242,500.00	\$ 24,500.00	
CY 2024 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CY 2025 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CY 2026 Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 231,500.00	\$ -	\$ 242,500.00	\$ 24,500.00	