

Metro Conservation Districts



**Metropolitan Soil and Water Conservation Districts
Technical Service Area Joint Powers Board (MCD) Meeting
Wednesday, February 23, 2022; 8:30 am**

AGENDA

<u>Item</u>	<u>Description</u>	<u>Packet Page(s)</u>	<u>Type</u>
1	Call to Order		
2	Attendance Roll Call/Introductions		
3	Election of Officers		
4	Approval of Agenda		Action
5	Minutes		
	5.1 November 17, 2021, Regular Board meeting	2-4	Action
6	Treasurer's Report – <i>Scott</i>		
	6.1 February Treasurer's Report	5	Action
	6.2 Checking Account Transactions Report	6	Information
7	Manager Meeting Notes from January 26, 2022	7-8	Information
8	Special Programs		
	8.1 Engineering and Technical Assistance (ETA) Program – <i>Dakota</i>		
	8.1.1 ETA & Equipment Reports as of December 31, 2021	9-10	
	8.1.2 Grant Status Report as of December 31, 2021	11	Information
	8.2 Subwatershed Analysis (SWA) Program		
	8.2.1. 2019 Grant Project Status Update Report	12	Information
9	Other Business		
	9.1 Bid for FY2021 Financial Audit	13-17	Action
	9.2 Official Depository Institution – Hometown Bank, Jordan		Action
	9.3 Budget Amendment	18	Action
10	Member Updates		Information
11	Adjourn		Action

Public Notice: Members of the MCD Board will be participating in this regular meeting using virtual technology due to the Covid-19 health pandemic, pursuant to Ch. 13D.021, MN Statute. The official meeting location from where members of the public may attend in-person will be the Scott SWCD at 7151 West 190th Street, Jordan, MN 55352. Please contact Scott SWCD at 952-492-5425 for information on how to participate remotely.

MEETING MINUTES
November 17, 2021 Regular Board Meeting
Meeting Held Remotely via Zoom's Virtual Platform

Attendance:

<u>Member</u>	<u>Supervisors/Commissioner</u>	<u>Staff</u>
Anoka CD	Glenda Meixell	
Carver SWCD	Mark Zabel	Mike Wanous
Chisago SWCD	Roland Cleveland	
Dakota SWCD	Laura Zanmiller	Brian Watson
Hennepin County		
Isanti SWCD	David Medvecky	
Ramsey County	Nicole Frethem	Ann WhiteEagle
Scott SWCD	Doug Schoenecker	Troy Kuphal, Shelly Tietz
Sherburne SWCD	Shelly Binsfeld	Francine Larson
Washington CD	John Rheinberger	Jay Riggs
Wright SWCD		

1. Call to Order

Mark Zabel called the meeting to order at 8:30 a.m.

2. Attendance Roll Call/Introductions

Attendance roll call was taken. A quorum was present.

3. Approval of Agenda

Motion 21.014 Motion by Rheinberger, second by Binsfeld, to approve the agenda. Voting aye: Meixell, Zabel, Cleveland, Zanmiller, Medvecky, Frethem, Binsfeld and Rheinberger. Voting nay: None. Motion carried.

Schoenecker joined the meeting at 8:35 AM.

4. Approval of Minutes

4.1 November 17, 2021 Regular Board Meeting

Motion 21.015 Motion by Meixell, second by Zanmiller to approve the November 17, 2021, Regular Board Meeting minutes. A roll call vote was taken. Voting aye: Meixell, Zabel, Cleveland, Zanmiller, Medvecky, Frethem, Schoenecker, Binsfeld and Rheinberger. Voting nay: None. Motion carried.

5. Treasurer's Report

5.1 November Treasurer's Report

Shelly Tietz read the Treasurer's Report with balances as of November 9, 2021.

Motion 21.016 Motion by Schoenecker, second by Rheinberger, to approve the November 2021 Treasurer's Report, subject to audit. A roll call vote was taken. Voting aye: Meixell, Zabel, Cleveland, Zanmiller, Medvecky, Frethem, Schoenecker, Binsfeld and Rheinberger. Voting nay: None. Motion carried.

5.2 Checking Accounting Transaction Report

The checking accounting transaction report was published; no discussion.

6. Manager's Meeting Notes – September 22, 2021

The Manager's Meeting notes were published; no discussion.

7. Special Programs

7.1 Engineering and Technical Assistance (ETA) Program - Brian Watson reported

7.1.1 ETA Eng./Tech, Assistance & Equipment Reports - published; no discussion

7.1.2 Grant Status Report - published; no discussion

7.1.3 2022-2023 Capital Equipment Plan

Watson provided a summary of the MCD Capital Equipment Plan for 2022-2023.

Motion 21.017 Motion by Rheinberger, second by Meixell, to adopt the 2022-2023 Capital Equipment Plan. A roll call vote was taken. Voting aye: Meixell, Zabel, Cleveland, Zanmiller, Medvecky, Frethem, Schoenecker, Binsfeld and Rheinberger. Voting nay: None. Motion carried.

7.2 Subwatershed Analysis (SWA) Program Report – Jay Riggs reported

7.2.1 2019 Grant project Status Report – published; no discussion

7.3 Minnesota Ag Water Quality Certification Program

7.3.1 Program Update – Troy Kuphal reported; no discussion

7.3.2 Minnesota Department of Agriculture JPA Amendment

Kuphal provided background regarding the need and purpose for the amendment.

Motion 21.018 Motion by Schoenecker, second by Medvecky, to approve the Minnesota Department of Agriculture JPA Amendment. A roll call vote was taken. Voting aye: Meixell, Zabel, Cleveland, Zanmiller, Medvecky, Frethem, Schoenecker, Binsfeld and Rheinberger. Voting nay: None. Motion carried.

7.4 Metro Area Children's Water Festival (MACWF) – Mike Wanous reported.

Wanous noted that they Minnesota Children's Water Festival is not sure what they are planning to do for 2022.

8. Other Business

8.1 2020 Management Representation Letter

Kuphal provided background information on the amendment.

Motion 21.019 Motion by Rheinberger, second by Meixell, to approve the 2020 Management Representation Letter. A roll call vote was taken. Voting aye: Meixell, Zabel, Cleveland, Zanmiller, Medvecky, Frethem, Schoenecker, Binsfeld and Rheinberger. Voting nay: None. Motion carried.

9. Member District Updates

Mark Zabel, Carver, announced that Chip Hentges from Carver Soil and Water Conservation District is retiring.

Discussion held on Board Meeting dates for 2022.

Motion 21.020 Motion by Rheinberger, second by Binsfeld, to set the 2022 Board meeting dates for the last Wednesday of the month in February, May, and August and to the third Wednesday in November. A roll call vote was taken. Voting aye: Meixell, Zabel, Cleveland, Zanmiller, Medvecky, Frethem, Schoenecker, Binsfeld and Rheinberger. Voting nay: None. Motion carried.

10. Agenda Items for Next Board Meeting – February 23, 2022

Zabel asked Board members to contact Scott SWCD to add any agenda items for the next board meeting.

11. Adjourn

Motion 21.021 Motion by Schoenecker, second by Meixell, to adjourn the meeting at 9:17. A roll call vote was taken. Voting aye: Meixell, Zabel, Cleveland, Zanmiller, Medvecky, Frethem, Schoenecker, Binsfeld and Rheinberger. Voting nay: None. Motion carried.

Respectfully submitted,

Glenda Meixell, Secretary

Date

**Metropolitan Conservation District
Treasurer's Report
As of February 16, 2022**

Previous Cash
Balance 2/16/2022

ETA - Engineering and Technical Assistance

ASSETS		
Cash - Previous Balance -11/9/2021	\$742,052.37	
Income		\$0.00
Expense	\$139,118.57	
Cash - Ending Balance -2/16/2022		\$602,933.80
LIABILITIES		
NPEAP/ETA	\$602,933.80	
Total Liabilities	\$602,933.80	
FUND BALANCE		\$0.00

SWA - Sub-watershed Analysis

ASSETS		
Cash - Previous Balance -11/9/2021	\$17,362.71	
Income		\$0.00
Expense	\$15,300.00	
Cash - Ending Balance -2/16/2022		\$2,062.71
LIABILITIES		
SWA Grant - 2014	<u>\$2,062.71</u>	
Total Liabilities	\$2,062.71	
FUND BALANCE		\$0.00

MAWQCP - MN Ag Water Quality Certification

ASSETS		
Cash - Previous Balance - 11/19/2021	-\$5,015.86	
Income		\$6,353.19
Expense	\$1,337.33	
Cash - Ending Balance -2/16/2022		\$0.00
FUND BALANCE		\$0.00

CWF - Childrens' Water Festival

ASSETS		
Cash - Previous Balance - 11/9/2021	\$49,174.89	
Income		\$7,750.00
Expense	\$199.00	
Cash - Ending Balance -2/16/2022		\$56,725.89
FUND BALANCE		\$56,725.89

MCD - Metro Conservation District

ASSETS		
Cash - Previous Balance -11/9/2021	\$59,842.12	
Income		\$232.67
Expense	\$6,758.67	
Cash - Ending Balance - 2/16/2022		\$53,316.12
FUND BALANCE		\$53,316.12

TOTAL FUND BALANCE \$110,042.01
TOTAL CASH BALANCE \$715,038.52

BANK ACCOUNT SUMMARY

Accounts Type	Bank	Balance
Checking	Hometown	\$38,727.66
Savings	Hometown	<u>\$676,310.86</u>
Total Cash		\$715,038.52

Metropolitan Conservation District

As of February 16, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
							62,186.04
Deposit	11/09/2021			Deposit	5,015.86		67,201.90
Deposit	11/15/2021			Deposit	750.00		67,951.90
Check	11/15/2021	2084	Peterson Company, LTD	Invoice 24813		2,650.00	65,301.90
Deposit	11/16/2021			Deposit	152.00		65,453.90
Check	11/16/2021	EFT	Verizon Wireless			125.10	65,328.80
Deposit	12/01/2021			Deposit	7,000.00		72,328.80
Check	12/15/2021	EFT	Verizon Wireless			125.10	72,203.70
Check	12/17/2021	2085	carver County Planning & Water Mangement	Invoice		199.00	72,004.70
Bill Pmt -Check	12/21/2021	2086	Dakota County Soil & Water Conservation D	Invoice 3142		2,368.48	69,636.22
Bill Pmt -Check	12/21/2021	2087	Anoka Conservation District	Invoice 2021281		15,300.00	54,336.22
Check	01/14/2022	EFT	Verizon Wireless			125.10	54,211.12
Bill Pmt -Check	01/27/2022	2088	Frontier Precision, Inc			37,562.06	16,649.06
Transfer	01/28/2022			Funds Transfer	50,000.00		66,649.06
Check	02/09/2022	2090	MN Counties Intergovernment Trust	Invoice 19151R		3,472.00	63,177.06
Transfer	02/15/2022			Funds Transfer	75,000.00		138,177.06
Deposit	02/15/2022			Deposit	1,337.33		139,514.39
Bill Pmt -Check	02/15/2022	2091	Dakota County Soil & Water Conservation D	Invoice 3128		81.38	139,433.01
Bill Pmt -Check	02/15/2022	2092	Scott Soil and Water Conservation Dist.	Invoice 2021-250		95.15	139,337.86
Bill Pmt -Check	02/15/2022	2093	Sherburne SWCD1	Invoice 2022102		114.46	139,223.40
Bill Pmt -Check	02/15/2022	2094	Washington Conservation District	Invoice 5517		1,046.34	138,177.06
Bill Pmt -Check	02/15/2022	2095	Anoka Conservation District	Invoice 2021311		19,143.49	119,033.57
Bill Pmt -Check	02/15/2022	2096	Carver Soil & Water Conservation District	Invoice 2148		3,082.46	115,951.11
Bill Pmt -Check	02/15/2022	2097	Chisago Soil & Water Conservation Dist	Invoice 3929		5,578.68	110,372.43
Bill Pmt -Check	02/15/2022	2098	Dakota County Soil & Water Conservation D	Invoice 3177		1,695.17	108,677.26
Bill Pmt -Check	02/15/2022	2099	Hennepin County	Invoice 178605		15,211.84	93,465.42
Bill Pmt -Check	02/15/2022	2100	Isanti SWCD	Invoice 2021-34		8,690.00	84,775.42
Bill Pmt -Check	02/15/2022	2101	Ramsey County - Vendor	Invoice 4ETA2021		17,585.97	67,189.45
Bill Pmt -Check	02/15/2022	2102	Scott Soil and Water Conservation Dist.	Invoice 2021-221		17,957.00	49,232.45
Bill Pmt -Check	02/15/2022	2103	Sherburne SWCD1	Invoice 2022107		1,740.16	47,492.29
Bill Pmt -Check	02/15/2022	2104	Washington Conservation District	Invoice 5520		8,764.63	38,727.66
					139,255.19	162,713.57	

Metro SWCD Managers' Meeting
 01-26-22
 10am-Noon

AGENDA

1. Program Updates
 - a. ETA – BW provided update – waiting on invoices from WCD and HCD. Feb MCD meeting. Busy with Elink reporting and will have spreadsheets updated when board packets are due. Closing FY19 grants. FY20 grants we had \$10k for training – BW recs moving it to equipment (less than 10% shift) and use for HCD R12. We have no training funds available for training in FY21/22 fund. King is cool with it. Troy would like to retain some funds for training. Watson clarified that if we do not use it by summer we would need to change. No shift at this point. Reporting forms are up to speed and are now collating for submittal to BWSR by Feb 1.
 - b. SWA – JR sent out SWA Program update. Updating Elink. Deadline middle of this year, so if folks could get final SWAs to Riggs by May, that would be ideal. TK commented that WBF funding appears to be covering demand for SWAs and shows success of approach.
 - c. MAWQCP. Q4 reporting due. 2022 we are flush with funds – close to \$80 in fund. LJ asked about using funds for multiple projects. TK says if we need to get more funds from MDA, that is a possibility as well.
 - d. Children's Water Festival. In talks with schools now about in person or virtual for 2022. 1900 kids in 2021 event that went pretty well. Not much else to report.
2. BWSR Updates. A number of things happening at BWSR. BWSR went to SRF – JJ is serving in the role in interim. Annie went to Clean Water Coordinator role. Lots of other vacancies being addressed. Metro WBF convening process starting in a number of areas. BWSR has program policy meetings soon. Water Storage program going before BWSR this morning – plan to turn around RFP quickly. 1W1P outside program assessment wrapping up this spring. MAWD submitted petition on WBF (and SWCD enhanced plans) rulemaking to BWSR and it was denied. MAWD working on a response. PRAP program is undergoing transformation and will try and address how some locals are implementing multiple plans. TSA talking points pulled together by mid-March. Could use project highlights!
3. Member Updates.
 - a. Anoka - Outreach position posted and received one application.
 - b. Carver – will Troy be sending out MCD dues? TK probably after Feb 2.
 - c. Chisago – A lot going with WBIF – How does MCD work? MCD is JPE with no staff – Scott is Fiscal and Admin for MCD – other partners serve as host for specific projects – what kind of responsibilities does Scott Board take? – MCD board makes all decisions and Scott implements – check signatures are TK and MCD Chair. BW updated that Cannon became JPE – has agreements for hosts of special programs and has operating rules.
 - d. Dakota – asked about having MASWCD come to next Managers' Meeting – ties in well with all these discussions. Vacancy posted – three applicants. Real challenges with recruiting folks these days. Doing a lot of work with GW – new Dakota County GW plan. Limited to no interest in easements these days, probably because of property values. Landowner wanted \$8,800/acre – RIM + 25% is \$7,700 (2018 rates).
 - e. Hennepin – doing a lot of planning. Updating nat res strategic plan. Working hard on getting projects in the ground – enhancing efficiencies – developing SOPs and policies.

Challenged by having to pay permit costs as part of conservation projects. King will provide sample language about fee waivers.

- f. Isanti – permitting conversation is interesting. Last summer hired outreach person – now 5 staff! Received alum treatment funds for Blue Lake – kept the lake from being listed.
 - g. Ramsey – mike schuman moved to Denver. Had 140 applicants that met minimum qualifications. Made offer and should have new staff soon. FY20 ETA we have a little extra ETA funds. Ramsey is doing prescribed burns!
 - h. Scott – Engaged on WBIF convening group – vermilion started. 1W1P process is time consuming. Redistricting process underway. Will be posting position for county ditch inspector.
 - i. Sherburne – successful with CPL! Had archeological issues. Miss 1W1P process very slow.
 - j. Washington – comp plan update – umbrella for 1W1P. 1W1P moving forward. Shared staffing. Embedded extension agent. Receiving CPL and Pollinator grants. Posting for MANY seasonals.
 - k. Wright – 1W1P planning and implementation. 319 grant. Apps for field work? Riggs suggested talking to Rebecca N.
4. Other
- a. WBIF – Carver jan board meeting discussed enhanced comp plan options – board will not pursue enhanced plan and reference WMO plan. Dakota has not decided but is not proposing to do one primarily because of timing issues. Anoka will likely pursue but it won't be a part of this round. Same with Ramsey.
 - b. MASWCD Area IV Spring Meeting – FL sent out save the date – march 25 in Rogers. FWS invited. MASWCD legislative discussion. Brainstorm potential agenda items for future meetings. Hybrid option available.
 - c. MASWCD Area IV summer meeting/tour. Who is the lead this year? Carver did not have tour last year. Carver planning to take lead in 2022 but has no details yet. Chisago will host in 2023.
 - d. COVID-19 Updates, Telework Policies. Group to share new Telework policies.
 - e. Area Training Team – Technical Training and Certification Program. Area IV training team looking at training needs. Nov meeting discussed a number of items. Website: <https://www.bwsr.state.mn.us/technical-training-and-certification-program>. Hundreds of online training! Reviewed training need priorities: wetland restoration and shoreland/streambank. Drill down survey also tried to determine what is needed in addition to what is out there. This year priority training will focus on design. Basic technical skills training priority is plant ID and DNR/BWSR will take lead. Area team did not know what to do with MIDS and Erosion control training. Number 1 advanced skill is Advanced Hydrology. Number 2 was wildlife habitat management. Team working on addressing these needs. Karen commented that access to experienced staff has been difficult. Brian noted that some TSAs have used some of their funding for training to provide JAA support.
 - f. DATC
 - g. Closing Pontifications – Next meeting March 30th – Wright to Coord.

Feb 16 deadline for MCD Board!

FY20 Engineering and Technical Assistance Grants - Expenditures Report

Grant Executed on 09/21/2019. Grant Paid on 09/27/2019. Grant Expires on 12/31/2022. Member Spending Deadline Target 12/31/2021.

Member	Application Engineering & TA	Q4 2019 Expenditures	Q1 2020 Expenditures	Q2 2020 Expenditures	Q3 2020 Expenditures	Q4 2020 Expenditures	Q1 2021 Expenditures	Q2 2021 Expenditures	Q3 2021 Expenditures	Q4 2021 Expenditures	Total Expenditures	Balance
Anoka	\$ 27,000.00	\$ 6,991.80	\$ -	\$ -	\$ -	\$ 14,476.36	\$ 811.05	\$ -	\$ -	\$ 4,720.80	\$ 27,000.01	\$ 0.00
Carver	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 4,672.16	\$ 9,978.55	\$ 3,402.00	\$ 2,179.00	\$ 4,149.54	\$ 2,618.75	\$ 27,000.00	\$ -
Chisago	\$ 27,000.00	\$ -	\$ -	\$ 8,097.35	\$ 1,621.53	\$ 7,323.05	\$ 6,132.91	\$ 924.55	\$ 2,900.61	\$ -	\$ 27,000.00	\$ -
Dakota	\$ 27,000.00	\$ 6,651.11	\$ 4,313.44	\$ 3,497.04	\$ 1,176.95			\$ 7,916.52	\$ 3,295.72	\$ 149.22	\$ 27,000.00	\$ -
Hennepin	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 15,532.63	\$ 11,467.37	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -
Isanti	\$ 27,000.00	\$ -	\$ -	\$ 9,404.31	\$ 10,293.26	\$ 4,740.98	\$ 2,561.45		\$ -	\$ -	\$ 27,000.00	\$ -
Ramsey	\$ 27,000.00	\$ -	\$ -	\$ 3,465.20	\$ -	\$ -	\$ -	\$ 642.83	\$ 2,183.73	\$ 17,585.97	\$ 23,877.73	\$ 3,122.27
Scott	\$ 27,000.00	\$ -	\$ 11,508.31	\$ 3,846.69	\$ 4,178.00	\$ 7,467.00	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -
Sherburne	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 7,487.57	\$ 19,512.42	\$ -	\$ -	\$ -	\$ -	\$ 26,999.99	\$ 0.01
Washington	\$ 27,000.00	\$ -	\$ 3,516.94	\$ 12,222.68	\$ -	\$ -	\$ -	\$ -	\$ 4,504.27	\$ 6,756.11	\$ 27,000.00	\$ -
Wright	\$ 27,000.00	\$ -	\$ 13,000.00	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -
Total:	\$ 297,000.00	\$ 13,642.91	\$ 32,338.69	\$ 54,533.27	\$ 44,962.10	\$ 74,965.73	\$ 12,907.41	\$ 11,662.90	\$ 17,033.87	\$ 31,830.85	\$ 293,877.73	\$ 3,122.28

Member	Match Engineering & TA	Q4 2019 Expenditures	Q1 2020 Expenditures	Q2 2020 Expenditures	Q3 2020 Expenditures	Q4 2020 Expenditures	Q1 2021 Expenditures	Q2 2021 Expenditures	Q3 2021 Expenditures	Q4 2021 Expenditures	Total Expenditures	Balance
Anoka	\$ 3,400.00	\$ 4,661.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,661.50	\$ (1,261.50)
Carver	\$ 3,400.00	\$ -		\$ -	\$ -	\$ -	\$ 3,385.20	\$ -	\$ -	\$ 71.34	\$ 3,456.54	\$ (56.54)
Chisago	\$ 3,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 3,400.00
Dakota	\$ 3,400.00	\$ -	\$ 84.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84.84	\$ 3,315.16
Hennepin	\$ 3,400.00	\$ -	\$ -	\$ -	\$ -	\$ 2,392.01	\$ 1,923.42	\$ -	\$ -	\$ -	\$ 4,315.43	\$ (915.43)
Isanti	\$ 3,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00		\$ -	\$ -	\$ 3,500.00	\$ (100.00)
Ramsey	\$ 3,400.00	\$ -	\$ -	\$ -	\$ -	\$ 6,254.96	\$ -	\$ -	\$ -	\$ -	\$ 6,254.96	\$ (2,854.96)
Scott	\$ 3,400.00	\$ -	\$ -	\$ -	\$ -	\$ 3,447.00	\$ -	\$ -	\$ -	\$ -	\$ 3,447.00	\$ (47.00)
Sherburne	\$ 3,400.00	\$ -	\$ -	\$ -	\$ -	\$ 6,994.40	\$ -	\$ -	\$ -	\$ -	\$ 6,994.40	\$ (3,594.40)
Washington	\$ 3,400.00	\$ -	\$ -	\$ 2,958.00	\$ -	\$ -	\$ -	\$ -	\$ 4,968.00	\$ -	\$ 7,926.00	\$ (4,526.00)
Wright	\$ 3,400.00	\$ -	\$ -	\$ 7,740.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,740.00	\$ (4,340.00)
Subtotal:	\$ 37,400.00	\$ 4,661.50	\$ 84.84	\$ 10,698.00	\$ -	\$ 19,088.37	\$ 8,808.62	\$ -	\$ 4,968.00	\$ 71.34	\$ 48,380.67	\$ (10,980.67)

2020 Member Allocation is \$27,000. \$3,400 Match Per Member.

FY21 Engineering and Technical Assistance Grants - Expenditures Report

Grant Executed on 09/28/2020. Grant Paid 10/05/2020. Grant Expires on 12/31/2023. Member Spending Deadline Target 12/31/2022.

Member	Application Engineering & TA	Q4 2020 Expenditures	Q1 2021 Expenditures	Q2 2021 Expenditures	Q3 2021 Expenditures	Q4 2021 Expenditures	Q1 2022 Expenditures	Total Expenditures	Balance
Anoka	\$ 27,000.00					\$ 14,422.69		\$ 14,422.69	\$ 12,577.31
Carver	\$ 27,000.00					\$ 463.71		\$ 463.71	\$ 26,536.29
Chisago	\$ 27,000.00				\$ 6,143.14	\$ 5,578.68		\$ 11,721.82	\$ 15,278.18
Dakota	\$ 27,000.00					\$ 1,543.12		\$ 1,543.12	\$ 25,456.88
Hennepin	\$ 27,000.00				\$ 4,485.21	\$ 15,211.84		\$ 19,697.05	\$ 7,302.95
Isanti	\$ 27,000.00		\$ 6,591.90	\$ 3,974.75	\$ 5,322.25	\$ 8,690.00		\$ 24,578.90	\$ 2,421.10
Ramsey	\$ 27,000.00							\$ -	\$ 27,000.00
Scott	\$ 27,000.00		\$ 2,649.00		\$ 3,617.89	\$ 17,957.00		\$ 24,223.89	\$ 2,776.11
Sherburne	\$ 27,000.00	\$ 1,817.76	\$ 1,154.38	\$ 3,922.46	\$ 661.57	\$ 1,740.16		\$ 9,296.33	\$ 17,703.67
Washington	\$ 27,000.00					\$ 2,008.52		\$ 2,008.52	\$ 24,991.48
Wright	\$ 27,000.00		\$ 17,644.00	\$ 9,356.00				\$ 27,000.00	\$ -
Total:	\$ 297,000.00	\$ 1,817.76	\$ 28,039.28	\$ 17,253.21	\$ 20,230.06	\$ 67,615.72	\$ -	\$ 134,956.03	\$ 162,043.97

Member	Match Engineering & TA	Q4 2020 Expenditures	Q1 2021 Expenditures	Q2 2021 Expenditures	Q3 2021 Expenditures	Q4 2021 Expenditures	Q1 2022 Expenditures	Total Expenditures	Balance
Anoka	\$ 3,400.00					\$ 4,077.06		\$ 4,077.06	\$ (677.06)
Carver	\$ 3,400.00							\$ -	\$ 3,400.00
Chisago	\$ 3,400.00							\$ -	\$ 3,400.00
Dakota	\$ 3,400.00							\$ -	\$ 3,400.00
Hennepin	\$ 6,000.00							\$ -	\$ 6,000.00
Isanti	\$ 3,400.00		\$ 3,500.00	\$ 595.00				\$ 4,095.00	\$ (695.00)
Ramsey	\$ 3,400.00							\$ -	\$ 3,400.00
Scott	\$ 3,400.00							\$ -	\$ 3,400.00
Sherburne	\$ 3,400.00			\$ 3,005.58	\$ 227.56	\$ 166.85		\$ 3,399.99	\$ 0.01
Washington	\$ 3,400.00					\$ 1,761.00		\$ 1,761.00	\$ 1,639.00
Wright	\$ 3,400.00			\$ 3,790.00				\$ 3,790.00	\$ (390.00)
Subtotal:	\$ 40,000.00	\$ -	\$ 3,500.00	\$ 7,390.58	\$ 227.56	\$ 6,004.91	\$ -	\$ 17,123.05	\$ 22,876.95

2020 Member Allocation is \$27,000. \$3,400 Match Per Member.

Metro Conservation Districts Technical Service Area Grants Status

FY 2020 NPEAP \$127,500 09/27/2019 to 12/31/2022						
	Admin.	T/E Assistance	T/E Assistance Match	Supplies & Equipment	Training	
Workplan:	\$7,000.00	\$102,000.00	\$12,750.00	\$8,500.00	\$10,000.00	\$127,500.00
Encumbered App/Agrmt:	\$7,000.00	\$102,000.00	\$12,750.00	\$3,602.88	\$0.00	\$112,602.88
Encumbered 2020 CEP:						
Available Funds:	\$0.00	\$0.00	\$0.00	\$4,897.12	\$10,000.00	
CY 2019 Expenses:	\$0.00	\$13,642.91	\$4,661.50	\$0.00	\$0.00	\$13,642.91
CY 2020 Expenses:	\$4,530.95	\$39,809.33	\$84.84	\$0.00	\$0.00	\$44,340.28
CY 2021 Expenses:	\$2,393.59	\$48,547.76	\$8,808.62	\$1,179.50	\$0.00	\$52,120.85
Total Expenditures:	\$6,924.54	\$102,000.00	\$13,554.96	\$1,179.50	\$0.00	\$110,104.04
Balance:	\$75.46	\$0.00	-\$804.96	\$7,320.50	\$10,000.00	\$17,395.96

2020 ESTS \$242,500 09/27/2019 to 12/31/2022				
Admin.	T/E Assistance	T/E Assistance Match	Equipment	
\$7,500.00	\$196,500.00	\$24,250.00	\$38,500.00	\$242,500.00
\$7,000.00	\$195,000.00	\$28,850.00	\$0.00	\$202,000.00
\$500.00	\$1,500.00	-\$4,600.00	\$38,500.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4,530.94	\$166,990.46	\$29,786.37	\$35,616.60	\$207,138.00
\$2,866.59	\$24,887.27	\$5,039.34	\$2,883.40	\$30,637.26
\$7,397.53	\$191,877.73	\$34,825.71	\$38,500.00	\$237,775.26
\$102.47	\$4,622.27	-\$10,575.71	\$0.00	\$4,724.74

FY 2021 NPEAP \$127,500 09/28/2020 to 12/31/2023					
	Admin.	T/E Assistance	T/E Assistance Match	Supplies & Equipment	
Workplan:	\$7,000.00	\$102,000.00	\$12,750.00	\$18,500.00	\$127,500.00
Encumbered App/Agrmt:	\$7,000.00	\$102,000.00	\$12,750.00	\$3,602.88	\$112,602.88
Encumbered 2020 CEP:					
Available Funds:	\$0.00	\$0.00	\$0.00	\$14,897.12	\$14,897.12
CY 2020 Expenses:	\$0.00	\$1,817.76	\$0.00	\$0.00	\$1,817.76
CY 2021 Expenses:	\$3,760.69	\$83,281.36	\$11,057.43	\$0.00	\$87,042.05
CY 2022 Expenses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$3,760.69	\$85,099.12	\$11,057.43	\$0.00	\$88,859.81
Balance:	\$3,239.31	\$16,900.88	\$1,692.57	\$18,500.00	\$38,640.19

2021 ESTS \$242,500 09/28/2020 to 12/31/2023				
Admin.	T/E Assistance	T/E Assistance Match	Equipment	
\$7,500.00	\$195,000.00	\$24,250.00	\$40,000.00	\$242,500.00
\$7,000.00	\$195,000.00	\$28,850.00	\$0.00	\$202,000.00
\$500.00	\$0.00	-\$4,600.00	\$40,000.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3,760.68	\$49,856.91	\$5,838.06	\$34,977.26	\$88,594.85
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3,760.68	\$49,856.91	\$5,838.06	\$34,977.26	\$88,594.85
\$3,739.32	\$145,143.09	\$18,411.94	\$5,022.74	\$153,905.15

FY 2022 NPEAP \$127,500 10/05/2021 to 12/31/2024					
	Admin.	T/E Assistance	T/E Assistance Match	Supplies & Equipment	
Workplan:	\$7,000.00	\$102,000.00	\$12,750.00	\$18,500.00	\$127,500.00
Encumbered App/Agrmt:	\$7,000.00	\$102,000.00	\$12,750.00	\$3,602.88	\$112,602.88
Encumbered 2022 CEP:					
Available Funds:	\$0.00	\$0.00	\$0.00	\$14,897.12	\$14,897.12
CY 2022 Expenses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CY 2023 Expenses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CY 2024 Expenses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Balance:	\$7,000.00	\$102,000.00	\$12,750.00	\$18,500.00	\$127,500.00

2021 ESTS \$242,500 10/05/2021 to 12/31/2024				
Admin.	T/E Assistance	T/E Assistance Match	Equipment	
\$7,500.00	\$195,000.00	\$24,250.00	\$40,000.00	\$242,500.00
\$7,000.00	\$195,000.00	\$28,850.00	\$40,000.00	\$242,000.00
\$500.00	\$0.00	-\$4,600.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$7,500.00	\$195,000.00	\$24,250.00	\$40,000.00	\$242,500.00

MCD FY19 SWA CWF Project
1/25/2022

SWA Grant Deadline Extended to 6-30-22

SWCD	Project	Type	Area (Acres)	Grant Amount	Planned Match	Documented Match	Current Status	ETA	Completion Date (Host Approval)	Invoice	Invoice Uploaded to Elink
Anoka	Lower Rice Creek	Urban	1,157	\$17,000	\$20,000	\$20,100.38	Final Report - Submitting Ame	Summer 2021	12/7/2021	x	
Anoka	Mississippi Direct Drainage	Urban	356		\$0		Requesting to shift funds to Lower Rice Creek SWA				
Carver	Lake Bavaria	Urban	1,029	\$8,500	\$2,125		BMP Modeling	Fall 2021			
Carver	JD9 - North Fork Crow	Rural	4,860	\$8,500	\$2,125		BMP Modeling	Fall 2021			
Chisago	North Branch	Urban	1,500	\$9,000	\$3,000	\$8,264.50	Final Report Approved	Spring 2021	6/1/2021	x	x
Chisago	Goose Lake	Rural/L	27,000	\$8,000	\$2,000	\$4,139.00	Final Report Approved	Spring 2021	6/1/2021	x	x
Dakota	Cannon River Direct	Rural	12,952	\$17,000	\$4,250	\$7,664.20	Final Report Approved	9/1/2021	9/13/2021	x	x
Hennepin	Spurzem Creek	Rural/L	3,840	\$17,000	\$51,929		BMP Modeling	Fall 2021			
Isanti	South Stachfield Lake	Rural/L	6669	\$17,000	\$2,667		BMP Modeling	Fall 2021			
Ramsey	Lower Mississippi River Sub	Urban	650	\$17,000	\$4,250		Desktop Analysis	Spring 2022			
Scott	Roberts Creek	Rural	8,810	\$9,000	\$2,500		Final Report	Summer 2021			
Scott	Thole Lake	Rural/L	1920	\$8,000	\$2,000	\$1,750.26	Final Report Approved		2/15/2021	x	x
Sherburne	Lake Fremont	Urban	1153	\$7,000	\$3,188	\$2,238.00	Final Report Approved		2/15/2021	x	x
Sherburne	Little Elk Lake	Rural/L	25800	\$10,000	\$3,330		BMP Modeling	Winter 2021/2022			
Washington	Lower Mississippi Ravines	Rural/L	4110	\$14,000	\$4,950	\$5,729.00	Final Report Approved	Fall 2021	9/14/2021	x	x
Washington	St Paul Park	Urban	2990	\$3,000	\$1,000		BMP Modeling	Fall 2021			
Wright	Twelve Mile Creek	Rural/L	38989	\$17,000	\$2,000	\$4,506.39	Final Report	9/1/2021	9/14/2021	x	x
Totals:				\$187,000	\$111,314	\$54,391.73		29.09 Match %			

Unencumbered \$0

- Current Status Options
- Application Approved
 - Scoping
 - Desktop Analysis
 - Field Reconnaissance
 - BMP Modeling
 - Final Report

PETERSON COMPANY LTD.

CERTIFIED PUBLIC ACCOUNTANTS

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

January 11, 2022

Metropolitan Conservation District
7151 W 190th St, Ste 125
Jordan, MN 55352

Dear Board of Supervisors and District Manager:

The following represents our understanding of the services we will provide for Metropolitan Conservation District.

You have requested that we audit the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Metropolitan Conservation District, as of December 31, 2021, and for the year then ended and the related notes, which collectively comprise Metropolitan Conservation District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that the management's discussion and analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and Government Auditing Standards. As part of our audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 the entity's internal control. However, we will communicate to you in writing concerning any significant

deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Metropolitan Conservation District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even through the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Metropolitan Conservation District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America
- b) For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements, and
- c) To provide us with:
 - I. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - II. Additional information that we may request from management for the purpose of the audit;
 - III. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d) For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e) For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f) For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g) For acceptance of nonattest services, including identifying the proper part to oversee nonattest work;
- h) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i) For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j) For the accuracy and completeness of all information provided.

With regard to the required supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the required supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding required supplementary information; (c) to include our report on the required supplementary information in any document that contains the required supplementary information and that indicates that we have reported on such required supplementary information; and (d) to present the required supplementary information with the audited basic financial statements, or if the required supplementary information will not be presented with the audited basic financial statements, to make the

audited basic financial statements readily available to the intended users of the required supplementary information no later than the date of issuance by you of the required supplementary information and our report thereon.

As part of our audit process, we will request from management, and when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services, at the end of the year, we agree to perform the following:

- Propose adjusting or correcting journal entries to be reviewed and approved by Metropolitan Conservation District's management.
- Prepare the financial statements with the required footnote disclosures.
- Prepare the depreciation schedule, if needed.

We will not assume management responsibilities on behalf of Metropolitan Conservation District. However, we will provide advice and recommendations to assist management of Metropolitan Conservation District in performing its responsibilities.

Metropolitan Conservation District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the financial statement preparation, depreciation schedule, and journal entry proposals previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of Metropolitan Conservation District's basic financial statements. Our report will be addressed to management and the governing body of Metropolitan Conservation District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinion on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in the spring or summer and to issue our reports no later than October 31, 2022.

Michael Peterson is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Peterson Company Ltd's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services will be \$2,900. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices not paid within 30 days will accrue interest at 1.50%. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management and the Board of Supervisors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Peterson Company Ltd and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Board of Water and Soil Resources or the Minnesota State Auditor's Office pursuant to authority given to it by law or regulation, or

to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Peterson Company Ltd's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Board of Water and Soil Resources or to the Minnesota State Auditor's Office. The Board of Water and Soil Resources or the Minnesota State Auditor's Office may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Sincerely,

Peterson Company Ltd

Peterson Company Ltd
570 Cherry Drive
Waconia, MN 55387

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Metropolitan Conservation District by:

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Metro Conservation Districts



Metropolitan Soil and Water Conservation Districts
Technical Service Area Joint Powers Board (MCD) Meeting
Wednesday, February 23, 2022; 8:30 am

Agenda Item: 9.3

Budget Amendment for Fiscal Services

Background

There currently is a three-year Joint Powers Agreement (JPA) between the Metropolitan Conservation Districts and the Scott Soil and Water Conservation District. Within this agreement \$5,500 was included for Scott SWCD to provide Fiscal Agent services for the MCD's Engineering and Technical Assistance (ETA) special program. This amount is also reflected in the approved 2020-2022 Work Plan budget. As of Jan 1, 2022, those funds were fully expended, due mainly to there being multiple overlapping grants and unanticipated time required to meet increasing requirements by BWSR for documentation and other fiscal data.

This request is to increase the budget in both the JPA and Work Plan budgets by \$2,750 to cover ETA program Fiscal Service obligations through the end of 2022.

Budget Impact

\$2,750 from MCD's Fund Balance.

Recommended Action

Approve amending the above-mentioned JPA and Work Plan budgets by \$2,750 to cover ETA program fiscal service obligations through 2022.