

**BOIS DE SIOUX WATERSHED DISTRICT  
BOARD MEETING MINUTES  
December 21, 2023**

- CALL TO ORDER** The meeting was called to order by President Vavra at 9:00 a.m. Present in the District Office: Linda Vavra, Jason Beyer, Ben Brutlag, Doug Dahlen, Jerome Deal, Scott Gillespie, John Kapphahn, Steven Schmidt, and Allen Wold. Also present: Engineer Chad Engels, Engineer James Guler, Engineer Technician Troy Fridgen, Attorney Lukas Croaker, and Administrator Jamie Beyer.
- AGENDA** Upon motion by Dahlen, seconded by Wold and carried unanimously, the agenda was approved with the following additions: Personnel Committee recommendations and beaver nuisance claim.
- CONSENT AGENDA** Upon motion by Gillespie, seconded by Dahlen and carried unanimously, the Consent Agenda was approved.
- PUBLIC COMMENT** Board Manager Kapphahn declared a conflict of interest with Lake Samantha.
- TCD #51 PETITION** Upon motion by Kapphahn, seconded by Deal and carried unanimously, to open the hearing to consider the petition from Gary Findlay to use Traverse County Ditch #51 as an outlet for Parcel #02-0168000, W1/2 of the SE1/4 of Section 36, Range 45, Clifton Township (127), Traverse County. Engineer James Guler provided a map of the drainage assessment area and watershed indicating that the parcel's surface water already utilizes the Traverse County Ditch #51 drainage system. The landowner was present to answer questions about the project. No public comment was presented. Attorney Lukas Croaker read the order, which includes: an outlet fee of \$1,996.19; hearing costs of \$390.75 and benefits of \$100.00. Upon motion by Dahlen, seconded by Kapphahn and carried unanimously, the order was approved. Upon motion by Schmidt, seconded by Dahlen and carried unanimously, the hearing was closed.
- GCD #21 HEARINGS** Upon motion by Wold, seconded by Dahlen and carried unanimously, the Final Hearing on the Improvement Petition, Amended Detailed Survey Report, DNR's Final Advisory Report, and Amended Viewers' Report for the Redetermination of Benefits and Damages and the Improvement of Grant County Ditch #21 (GCD #21) was reconvened. Since the hearing was continued at the November 17 meeting to allow the engineers and viewers to reexamine their respective reports, in accordance with Minn. Stat. § 103E.335, landowners have made recommendations and suggestions that have resulted in amendments to the respective reports. Engineer James Guler described changes made to the project, including those made to grades, tile sizes, culvert sizes and perforated/non-perforated sections. The design changes result in a total project cost increase of \$190,000 and a local assessed cost increase of \$160,000. Board Manager Gillespie commented that land cover considerations should be made when determining whether mainline tile will be perforated or non-perforated. Board Manager Gillespie stated that in his experience, in areas with grass cover and trees, plant roots will fill plug perforated tile, especially following a drought; solid pipe protects the conveyance from future plant root blockages. Landowner Paul Rath requested consideration for sandslot tile. Landowner Nicholas Olson stated his opposition to the project, and requested information on repair cost versus improvement cost per lateral. Engineering staff and board managers discussed the petitioners' desire to do an improvement project over a repair project as defined in Minn. Stat. Ch. 103E. At a minimum, the project became an improvement when grade lines were proposed to be changed. Possible replacement costs were discussed to be significant, and a replacement project would not correct original design grades that are too flat and miss an opportunity to bring the system to modern design standards and the proposed 1/4" drainage coefficient.
- Viewer Dwight Veldhouse presented proposed changes to the Viewers' Report on a section-by-section basis. Mr. Larry Vipond stated that lands under WRP easements should be considered for an assessment; Viewers proposed to exclude WRP acres. Stevens County Commissioner Ron Staples stated that lands under perpetual easements are not excluded from drainage system assessment districts in Stevens County. Board Manager Schmidt stated that conservation acres provided limited storage capacity; when the capacity is exceeded, flood water has the potential to damage neighboring lands. Board Manager Scott Gillespie stated that some WRP land can be grazed. Viewer Dwight Veldhouse stated that grazing or haying is sometimes used instead of burning vegetation. District Attorney Lukas Croaker stated that there is not a state prohibition that land held for conservation cannot be considered for assessment district inclusion, and that the board has the authority to direct

the viewers to reexamine these areas if the board finds that an inequitable assessment has been proposed. Board Manager Dahlen stated that he uses some of his land in conservation to store water on behalf of his neighbors. Landowner Dana Blume stated that his WRP land will store a set amount of water, and excess flows are directed into Grant County Ditch #21 via an overflow culvert. District Attorney Lukas Croaker discussed Minn. Stat. § 103E.315, Subd. 5, stating that benefits may be based on an increase in the current market value of property as a result of constructing the project. Viewer Dwight Veldhouse continued his presentation of proposed changes. Upon motion by Kapphahn, seconded by Beyer and carried unanimously, the Viewers are directed to reexamine the Viewers' Report based on hearing comments and the hearing is recessed to January 25, 2023.

**WCD #SUB-1**

Construction on WCD #Sub-1 is deemed substantially complete. Upon motion by Beyer, seconded by Schmidt and carried unanimously, Change Order No. 2 for 13 flap gates installed on Wilkin County centerline culverts, was approved in the amount of \$37,210.79. Upon motion by Dahlen, seconded by Beyer and carried unanimously, Pay Application No. 5 in the amount of \$63,651.32 was approved. Engineering and legal staff continue to work with permit requirements for a culvert installation associated with the railroad.

**PROGRAM OF  
THE YEAR:  
DRAINAGE  
SYSTEMS**

Administrator Jamie Beyer stated that the District was recently awarded Program of the Year from Minnesota Watersheds for the District's rolling Multipurpose Drainage Management Retrofit Program. Over the past seven years, the District has supported landowner-directed repairs and improvements to legal drainage systems, totaling \$14.7 million. The District has employed a continuous development approach whereby construction can be initiated within 2 years of an acceptance of a successful landowner petition. The District leverages its own cost-share programs, and Minnesota Clean Water Fund Legacy Act and Red River Watershed Management Board grant funds, when available and eligible.

**REDPATH &  
TCD #24 TREES**

Redpath Pay Application No. 6 will be presented at the January 25, 2024 board meeting. Construction of Phase 2A is deemed substantially complete. Upon motion by Schmidt, seconded by Gillespie and carried unanimously, tree removal was approved in preparation for Redpath Phase 2B. Upon motion by Gillespie, seconded by Schmidt and carried unanimously, additional tree removal is approved for the adjacent TCD #24 area recommended by District Engineer Technician Troy Fridgen.

**LIGHTNING LAKE  
UPDATE**

The Lightning Lake Outlet project is complete. There is a punchlist of items that will be addressed Spring 2024. Upon motion by Beyer, seconded by Dahlen and carried unanimously, Pay Application No. 1 in the amount of \$262,111.55 was approved.

**2023 AMENDED  
BUDGETS &  
2024 BUDGETS,  
LEVIES &  
ASSESSMENTS**

Upon motion by Beyer, seconded by Dahlen and carried unanimously, the Public Hearing on the Budgets and Levies for the General Fund, Construction Fund, and Budget and Assessments for the Ditch Systems. Upon motion by Wold, seconded by Dahlen and carried unanimously, the Amended 2023 General, Construction, and Ditch budgets were approved. Budgets and fund balances for 2024 were reviewed, along with the corresponding proposed 2024 assessments and levies. Traverse SWCD Administrator Sara Gronfeld requested an increase of \$20,000 for the lined waterway outlet cost share program. Upon motion by Gillespie, seconded by Beyer and carried unanimously, the Resolution of Ad Valorem Tax Levy (with a \$200,000 General Fund ad valorem levy tax and a \$1,833,097.59 Construction Fund ad valorem levy tax) was approved, to include \$30,000 in funding for the lined waterway outlet program. Board managers and staff reviewed the proposed 2024 ditch assessments. Upon motion by Dahlen, seconded by Gillespie and carried unanimously, the Resolution for Ditch Assessment Levies in the total amount of \$438,080 was approved (which does not include assessments for county bond repayment schedules assessed by bond holding counties and does include a \$30,000 assessment for continued development of a GCD #3 repair). Upon motion by Beyer, seconded by Dahlen and carried unanimously, the hearing was closed.

**FARMLAND BIDS**

District Attorney Lukas Croaker presented the District Request for Bids for Farmland at Various Locations in Grant, Big Stone, and Traverse Counties. A clause will be included in the bid document and lease that notifies lessees that final contractual acres may be reduced due to the progress of Redpath Impoundment construction, and that rent will be adjusted on a per-acre basis.

**WBIF GRANTS**

Upon motion by Beyer, seconded by Dahlen and carried unanimously, watershed based implementation fund grant reimbursements included with claims and supplemental request were approved.

**DISTRICT INDEX**

Administrator Jamie Beyer recapped that in 2019, board managers requested that a set index be used for the District's internal interest rate for future years and Accountant Renee Kannegeisser

recommended that the District use the Long-Term Federal Interest Rate for December, which was 5.03% in December 2023. Beyer motioned, seconded by Dahlen and carried unanimously, to update the internal interest rate to 5.03%.

**CD PURCHASES**

Administrator Jamie Beyer gathered CD interest rates from Bremer and Star Bank. Upon motion by Beyer, seconded by Dahlen and carried unanimously, staff are authorized to purchase certificate of deposits with excess funds in a staggered maturity to coincide with 2024 cash flow needs with the vendor with the highest interest rate offer at the time of purchase. Board Manager Beyer recommended that a rate be requested and compared from People's State Bank in Breckenridge.

**640<sup>TH</sup> ROAD RAISE**

Dollymount Township Official Steve Fridgen stated that a contract has been awarded for construction of the 640<sup>th</sup> Road Raise project, and that land easements are currently being negotiated.

**DRAINAGE  
WORK GROUP**

Board Manager Wold discussed recent discussions at the Drainage Workgroup, including a proposed extension of the Runoff Sediment Delivery Option, the definition of the adequacy of a drainage outlet, and a proposed drainage registry portal. The DNR recently rejected a proposition for their department to post drainage project details received by their office; they feel the administrative burden would be too great. The Drainage Workgroup recently reviewed which members are included in the definition of a "consensus," as members opposing recent issue developments are not voting members. Obstruction from non-voting members is slowing the pace of progress, despite a significant investment by the Bois de Sioux Watershed District and other entities to provide board manager, legal, and engineering expertise.

**JANUARY  
MEETING  
CHANGE**

President Vavra provided a reminder that the Red River Basin Commission conference will conflict with the January 18<sup>th</sup> board meeting, so the District board meeting will be held January 25, 2024.

**PERSONNEL  
RECOMMEND-  
ATIONS**

District Attorney Lukas Croaker presented recommendations from the Personnel Committee to provide: a 3.5% 2024 Cost of Living Adjustment to employees, no change to health insurance coverage offerings, a wage study to assess if current wages are competitive, the splitting of sick time into a Minnesota state-mandated Employee Earned Sick and Safe Time Program, and the removal of the floating holiday in lieu of state-mandated Juneteenth holiday. Upon motion by Wold, seconded by Kapphahn, and carried unanimously, the recommendations were approved. Dahlen abstained.

The meeting was adjourned at 12:38 pm.

\_\_\_\_\_  
Linda Vavra, President

Date: \_\_\_\_\_, 2023

\_\_\_\_\_  
Jamie Beyer, Administrator

Date: \_\_\_\_\_, 2023

10:43 AM

01/19/24

Cash Basis

# Bois de Sioux Watershed District

## Expenses by Vendor Summary (No Employees)

December 22, 2023 through January 25, 2024

|   | Dec 22, '23 - Jan 25, 24 |
|---|--------------------------|
| Aramark                                   | 48.27                    |
| BlueCross BlueShield MN                   | 10.86                    |
| BMO/Bank of the West                      | 6.00                     |
| Bois de Sioux Watershed                   | 0.00                     |
| Braun Intertec                            | 15,112.75                |
| Bremer Bank                               | -6,557.40                |
| Carlson Ag, LLLP                          | 16,797.00                |
| Chester Raguse                            | 0.00                     |
| City of Wendell                           | 125.00                   |
| City of Wheaton                           | 49.73                    |
| Column Software PBC                       | 914.96                   |
| Dale & Debra Blume                        | -4,212.45                |
| Elan Financial Services                   | 345.23                   |
| Evan Rollofson                            | 400.00                   |
| Frontier                                  | 266.26                   |
| Gazette Publishing Co.                    | 437.00                   |
| Grant County                              | -15,843.77               |
| Homeland Security and Emergency Managemen | -77,403.79               |
| Interstate Engineering                    | 18,207.86                |
| Jamie Beyer                               | 6,030.00                 |
| John or Shirley Tritz                     | 200.00                   |
| Larson Oil Company                        | 117.06                   |
| Lohse's Road Maintenance                  | 1,850.00                 |
| Loretta Pederson                          | 754.53                   |
| MN PEIP                                   | 2,191.66                 |
| Moore Engineering, Inc.                   | 146,625.55               |
| Morris & Associates                       | 340.00                   |
| Ohnstad Twichell, PC                      | 13,957.95                |
| Otter Tail Power Company                  | 123.08                   |
| Paul Daly                                 | 200.00                   |
| Pitney Bowes Global Financial Serv LLC    | 35.00                    |
| QuickBooks Payroll Service                | 11.50                    |
| RRWMB                                     | 3,201.42                 |
| Runestone Telecom Association             | 95.95                    |
| Schultz Welding                           | 71.18                    |
| Scott Bauer                               | 100.00                   |
| Star Bank                                 | -311.19                  |
| State of Minnesota                        | -451,825.48              |
| Steve Berger                              | 100.00                   |
| Sturdevant's Auto Value Wheaton           | 84.58                    |
| The Ortonville Independent/Northern Star  | 63.00                    |
| Traverse County                           | -9,318.35                |
| Traverse County SWCD                      | 42,620.53                |
| Traverse Electric Cooperative Inc         | 42.09                    |
| Tri County Coop                           | 301.21                   |
| Valley Office Products, Inc.              | 545.72                   |
| Videll Ahrens                             | 100.00                   |
| VOID                                      | 0.00                     |
| West Otter Tail County SWCD               | 7,499.10                 |
| Wilkin County                             | -12,961.50               |
| Wilkin County SWCD                        | 43,890.65                |
| Willy's Super Valu                        | 57.98                    |
| Xerox Corporation                         | -119.35                  |
| <b>TOTAL</b>                              | <b>-254,622.62</b>       |

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date                           | Num       | Type            | Memo  | Account                        | Class   | Amount    |
|--------------------------------|-----------|-----------------|---|--------------------------------|---|-----------|
| <b>Gary Findlay</b>            |           |                 |   |                                |   |           |
| 12/28/2023                     |           | Deposit         | TCD #51 ENTRANCE FEE                          | 42150 · Ditch Entrance Fee     | Ditch Fund:TCD #51                                      | 1,996.19  |
| 12/28/2023                     |           | Deposit         | HEARING NOTICES                               | 45000 · Miscellaneous Income   | Ditch Fund:TCD #51                                      | 372.75    |
| 12/28/2023                     |           | Deposit         | LANDOWNER MAILING                             | 45000 · Miscellaneous Income   | Ditch Fund:TCD #51                                      | 18.00     |
| Total Gary Findlay             |           |                 |   |                                |   | 2,386.94  |
| <b>Aramark</b>                 |           |                 |   |                                |   |           |
| 01/25/2024                     | 2044      | Check           | RUGS  | 53420 · Maintenance            | Administrative Fund:General Cash                        | -48.27    |
| Total Aramark                  |           |                 |   |                                |   | -48.27    |
| <b>BlueCross BlueShield MN</b> |           |                 |   |                                |   |           |
| 12/31/2023                     |           | Liability Check | 2968870001                                    | Health Insurance Expense       | Administrative Fund:General Cash                        | 10.88     |
| 01/12/2024                     | 2033      | Check           | VISION PLAN                                   | Health Insurance Expense       | Administrative Fund:General Cash                        | -21.74    |
| Total BlueCross BlueShield MN  |           |                 |   |                                |   | -10.86    |
| <b>Bois de Sioux Watershed</b> |           |                 |   |                                |   |           |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - 1W1PLAN      | 52700 · Manager Compensation   | Construction Fund                                       | -1,465.50 |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - BUFFERS      | 52700 · Manager Compensation   | Construction Fund:Buffers/Riparian/Sediment Loss        | -1,093.25 |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - REDPATH      | 52700 · Manager Compensation   | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2... | -1,007.83 |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - MOONSHI...   | 52700 · Manager Compensation   | Construction Fund:Moonshine Project                     | -203.60   |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - NORTH O...   | 52700 · Manager Compensation   | Construction Fund:North Ottawa Impoundment:N.O. Dev ... | -2,700.81 |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - WCD #SU...   | 52700 · Manager Compensation   | Ditch Fund:WCD #Sub-1                                   | -250.00   |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - GCD #3       | 52700 · Manager Compensation   | Ditch Fund:GCD #3                                       | -715.26   |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - CF ACTIVI... | 52700 · Manager Compensation   | Construction Fund                                       | -8,219.07 |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - CF ALL       | 52700 · Manager Compensation   | Administrative Fund:General Cash                        | 14,690.06 |
| 12/31/2023                     | EOYBrd... | General Journal | REIMB GEN FUND FOR MANAGER EXP - DITCH ALL    | 52700 · Manager Compensation   | Administrative Fund:General Cash                        | 965.26    |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:GCD #3                                       | -403.80   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:GCD #21                                      | -650.12   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:JCD #11                                      | -2,416.60 |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:JCD #12                                      | -4,195.46 |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:JCD #14                                      | -2,920.55 |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:JCD #2                                       | -442.89   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:JCD #3                                       | -453.69   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:JCD #6                                       | -492.57   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:JCD #7                                       | -372.26   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #1E                                      | -403.80   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #1W                                      | -331.12   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #10                                      | -370.01   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #11                                      | -560.29   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #13                                      | -156.55   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #15                                      | -120.28   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #16                                      | -400.95   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #17                                      | -319.15   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #18                                      | -147.19   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #19                                      | -185.69   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #2                                       | -355.11   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #20                                      | -198.32   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #22                                      | -155.37   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #23                                      | -408.75   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #24                                      | -238.73   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #26                                      | -292.72   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #27                                      | -1,751.42 |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #28                                      | -269.92   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #29                                      | -162.50   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #30                                      | -296.65   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #31                                      | -337.07   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #32                                      | -233.91   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #33                                      | -175.18   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #35                                      | -389.74   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #36                                      | -485.72   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #37                                      | -537.18   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #38                                      | -246.68   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #39                                      | -122.00   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #4                                       | -409.52   |
| 12/31/2023                     | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS            | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #40                                      | -382.06   |

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date                          | Num       | Type            | Memo   | Account                        | Class   | Amount     |
|-------------------------------|-----------|-----------------|--|--------------------------------|---|------------|
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #41                                      | -627.89    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #42                                      | -424.08    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #43                                      | -419.54    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #44                                      | -844.60    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #46                                      | -325.59    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #48                                      | -102.23    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #50                                      | -100.95    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #51                                      | -672.62    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #52                                      | -1,239.92  |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #53                                      | -516.24    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #55                                      | -138.68    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #7                                       | -478.36    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #8                                       | -314.11    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:TCD #9                                       | -411.46    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:WCD #Sub-1                                   | -705.52    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:WCD #18                                      | -572.43    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:WCD #20                                      | -610.91    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:WCD #25                                      | -393.06    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:WCD #35                                      | -374.00    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:WCD #39                                      | -422.60    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:WCD #8                                       | -716.70    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:WCD #9                                       | -1,248.63  |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS                   | 53200 · Miscellaneous Expenses | Ditch Fund:BdSWD #3                                     | -106.49    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS - BDSWD ...       | 53200 · Miscellaneous Expenses | Construction Fund                                       | -161.55    |
| 12/31/2023                    | EOYDtc... | General Journal | EOY 2023 SPLIT "OTHER DITCH" COSTS - BDSWD ...       | 51900 · Engineering Services   | Ditch Fund  | 34,719.68  |
| Total Bois de Sioux Watershed |           |                 |  |                                |   | 0.00       |
| <b>Braun Intertec</b>         |           |                 |  |                                |   |            |
| 01/25/2024                    | 2045      | Check           | TESTING  | 51200 · Project Construction   | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2... | -15,112.75 |
| Total Braun Intertec          |           |                 |  |                                |   | -15,112.75 |
| <b>Carlson Ag, LLLP</b>       |           |                 |  |                                |   |            |
| 01/12/2024                    | 2025      | Check           | PERMANENT CHANNEL EASEMENT                           | 52520 · ROW                    | Ditch Fund:WCD #Sub-1                                   | -12,800.00 |
| 01/12/2024                    | 2025      | Check           | PERMANENT BACKSLOPE EASEMENT                         | 52520 · ROW                    | Ditch Fund:WCD #Sub-1                                   | -3,997.00  |
| Total Carlson Ag, LLLP        |           |                 |  |                                |   | -16,797.00 |
| <b>Chester Raguse</b>         |           |                 |  |                                |   |            |
| 12/28/2023                    |           | Check           | PERMANENT CHANNEL EASEMENT                           | 52520 · ROW                    | Ditch Fund:JCD #11                                      | 0.00       |
| 12/28/2023                    |           | Check           | PERMANENT BACKSLOPE EASEMENT                         | 52520 · ROW                    | Ditch Fund:JCD #11                                      | 0.00       |
| 12/28/2023                    | VOID20... | General Journal | For CHK voided on 12/28/2023                         | 52520 · ROW                    | Ditch Fund:JCD #11                                      | -1,056.00  |
| 12/28/2023                    | VOID20... | General Journal | For CHK voided on 12/28/2023                         | 52520 · ROW                    | Ditch Fund:JCD #11                                      | -112.00    |
| 12/28/2023                    | VOID20... | General Journal | Reverse of GJE WBIF1-36 -- For CHK voided on 12/2... | 52520 · ROW                    | Ditch Fund:JCD #11                                      | 1,056.00   |
| 12/28/2023                    | VOID20... | General Journal | Reverse of GJE WBIF1-36 -- For CHK voided on 12/2... | 52520 · ROW                    | Ditch Fund:JCD #11                                      | 112.00     |
| Total Chester Raguse          |           |                 |  |                                |   | 0.00       |
| <b>City of Wendell</b>        |           |                 |  |                                |   |            |
| 12/28/2023                    | 2016      | Check           | NORTH OTTAWA PROJECT TEAM MEETING 12/20              | 52800 · Meeting Expense        | Construction Fund:North Ottawa Impoundment:N.O. Dev ... | -125.00    |
| Total City of Wendell         |           |                 |  |                                |   | -125.00    |
| <b>City of Wheaton</b>        |           |                 |  |                                |   |            |
| 01/12/2024                    | 2029      | Check           | W/S/G  | 53440 · Utility Expense        | Administrative Fund:General Cash                        | -49.73     |
| Total City of Wheaton         |           |                 |  |                                |   | -49.73     |

10:18 AM

01/19/24

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date                           | Num  | Type    | Memo                                | Account                         | Class  | Amount    |
|--------------------------------|------|---------|-------------------------------------|---------------------------------|--|-----------|
| <b>Column Software PBC</b>     |      |         |                                     |                                 |  |           |
| 01/25/2024                     | 2046 | Check   | YUKON AD                            | 51500 · Advertising Expense     | Administrative Fund:General Cash                         | -142.91   |
| 01/25/2024                     | 2046 | Check   | FARMLAND TO RENT                    | 51500 · Advertising Expense     | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La... | -185.66   |
| 01/25/2024                     | 2046 | Check   | MEETING CHANGE                      | 51500 · Advertising Expense     | Administrative Fund:General Cash                         | -105.27   |
| 01/25/2024                     | 2046 | Check   | PHASE 2B BID                        | 51500 · Advertising Expense     | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...  | -371.32   |
| 01/25/2024                     | 2046 | Check   | YUKON AD                            | 51500 · Advertising Expense     | Administrative Fund:General Cash                         | -34.20    |
| 01/25/2024                     | 2046 | Check   | MEETING CHANGE                      | 51500 · Advertising Expense     | Administrative Fund:General Cash                         | -32.40    |
| 01/25/2024                     | 2046 | Check   | FARMLAND TO RENT                    | 51500 · Advertising Expense     | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La... | -43.20    |
| Total Column Software PBC      |      |         |                                     |                                 |  | -914.96   |
| <b>Dale &amp; Debra Blume</b>  |      |         |                                     |                                 |  |           |
| 01/19/2024                     |      | Deposit | OUTLET FEE                          | 42150 · Ditch Entrance Fee      | Ditch Fund:TCD #23                                       | 478.00    |
| 01/19/2024                     |      | Deposit | OUTLET FEE                          | 42150 · Ditch Entrance Fee      | Ditch Fund:TCD #23                                       | 954.20    |
| 01/19/2024                     |      | Deposit | OUTLET FEE                          | 42150 · Ditch Entrance Fee      | Ditch Fund:TCD #23                                       | 2,391.75  |
| 01/19/2024                     |      | Deposit | REIMBURSE HEARING COSTS             | 45000 · Miscellaneous Income    | Ditch Fund:TCD #23                                       | 388.50    |
| Total Dale & Debra Blume       |      |         |                                     |                                 |  | 4,212.45  |
| <b>Elan Financial Services</b> |      |         |                                     |                                 |  |           |
| 01/12/2024                     | 2036 | Check   | ADOBE SUB                           | 55130 · Website                 | Administrative Fund:General Cash                         | -36.86    |
| 01/12/2024                     | 2036 | Check   | DROPBOX SUBSCRIPTION                | 53500 · Office Supplies         | Administrative Fund:General Cash                         | -119.88   |
| 01/12/2024                     | 2036 | Check   | ZOOM SUB                            | 52800 · Meeting Expense         | Administrative Fund:General Cash                         | -34.18    |
| 01/12/2024                     | 2036 | Check   | FREEFIND SEARCH UPDATE              | 55130 · Website                 | Administrative Fund:General Cash                         | -19.00    |
| 01/12/2024                     | 2036 | Check   | MAWD LODGING                        | 51300 · Administration Expense  | Administrative Fund:General Cash                         | -124.73   |
| 01/12/2024                     | 2036 | Check   | ANTI-VIRUS SUB                      | 53500 · Office Supplies         | Administrative Fund:General Cash                         | -10.58    |
| Total Elan Financial Services  |      |         |                                     |                                 |  | -345.23   |
| <b>Evan Rollofson</b>          |      |         |                                     |                                 |  |           |
| 12/28/2023                     | 2020 | Check   | NUISANCE CONTROL X 4                | 53910 · Nuisance Beaver Control | Construction Fund  | -400.00   |
| Total Evan Rollofson           |      |         |                                     |                                 |  | -400.00   |
| <b>Frontier</b>                |      |         |                                     |                                 |  |           |
| 01/12/2024                     | 2024 | Check   | PHONE / FAX                         | 53450 · Telephone Expense       | Administrative Fund:General Cash                         | -266.26   |
| Total Frontier                 |      |         |                                     |                                 |  | -266.26   |
| <b>Gazette Publishing Co.</b>  |      |         |                                     |                                 |  |           |
| 01/25/2024                     | 2048 | Check   | BUDGET HEARING                      | 51500 · Advertising Expense     | Administrative Fund:General Cash                         | -247.00   |
| 01/25/2024                     | 2048 | Check   | PETITION                            | 51500 · Advertising Expense     | Ditch Fund:TCD #51                                       | -190.00   |
| Total Gazette Publishing Co.   |      |         |                                     |                                 |  | -437.00   |
| <b>Grant County</b>            |      |         |                                     |                                 |  |           |
| 01/12/2024                     |      | Deposit | 2022 RIPARIAN AID                   | 51020 · Buffers                 | Construction Fund:Buffers/Riparian/Sediment Loss         | 10,288.00 |
| 01/19/2024                     |      | Deposit | PROPERTY TAXES                      | 42020 · Grant County            | Administrative Fund:General Cash                         | 515.70    |
| 01/19/2024                     |      | Deposit | PROPERTY TAXES                      | 42020 · Grant County            | Construction Fund  | 2,321.42  |
| 01/19/2024                     |      | Deposit | PORTION OF PROPERTY TAXES FOR RRWMB | 42020 · Grant County            | RRWMB  | 2,321.43  |
| 01/19/2024                     |      | Deposit | DITCH ASSESSMENTS                   | 41190 · Ditch Assessments       | Ditch Fund:JCD #12                                       | 101.64    |
| 01/19/2024                     |      | Deposit | DITCH ASSESSMENTS                   | 41190 · Ditch Assessments       | Ditch Fund:JCD #14                                       | 294.20    |
| 01/19/2024                     |      | Deposit | DITCH ASSESSMENTS                   | 41190 · Ditch Assessments       | Ditch Fund:GCD #3  | 1.38      |
| Total Grant County             |      |         |                                     |                                 |  | 15,843.77 |

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date   | Num  | Type            | Memo                                      | Account                         | Class  | Amount     |
|--|------|-----------------|---|---------------------------------|--|------------|
| <b>Homeland Security and Emergency Managemen</b> |      |                 |   |                                 |  |            |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Construction Fund  | 6,380.29   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Construction Fund:North Ottawa Impoundment:N.O. Dev ...  | 5,779.50   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:JCD #11                                       | 1,462.50   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:JCD #12                                       | 16,622.50  |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:JCD #14                                       | 1,260.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:JCD #2  | 9,425.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #1E                                       | 4,050.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #23                                       | 3,200.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #24                                       | 2,890.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #30                                       | 1,202.50   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #31                                       | 5,125.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #32                                       | 1,750.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #4  | 3,680.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVALREIMB FOR SNOW R... | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #41                                       | 1,110.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #44                                       | 1,350.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #51                                       | 2,100.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #8  | 2,645.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:TCD #9  | 1,634.00   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVALREIMB FOR SNOW R... | 39503 · FEMA/HSEM 2023          | Ditch Fund:WCD #8  | 2,267.50   |
| 01/12/2024                                       |      | Deposit         | REIMB FOR SNOW REMOVAL                    | 39503 · FEMA/HSEM 2023          | Ditch Fund:WCD #9  | 3,470.00   |
| Total Homeland Security and Emergency Managemen  |      |                 |   |                                 |  | 77,403.79  |
| <b>Interstate Engineering</b>                    |      |                 |   |                                 |  |            |
| 01/25/2024                                       | 2060 | Check           | 640TH AVE ROAD RAISE                      | 51900 · Engineering Services    | Construction Fund:640th Ave Road Raise:Dollymnt Cost ... | -18,207.86 |
| Total Interstate Engineering                     |      |                 |   |                                 |  | -18,207.86 |
| <b>John or Shirley Tritz</b>                     |      |                 |   |                                 |  |            |
| 01/12/2024                                       | 2030 | Check           | STREAM GAUGE #18                          | 50100 · Stream Gaging Expense   | Construction Fund  | -100.00    |
| 01/12/2024                                       | 2030 | Check           | STREAM GAUGE #19                          | 50100 · Stream Gaging Expense   | Construction Fund  | -100.00    |
| Total John or Shirley Tritz                      |      |                 |   |                                 |  | -200.00    |
| <b>Larson Oil Company</b>                        |      |                 |   |                                 |  |            |
| 01/25/2024                                       | 2050 | Check           | 126                                       | 53470 · Office Fuel             |  | 0.00       |
| 01/25/2024                                       | 2050 | Check           | FUEL                                      | 54400 · Vehicle Fuel            | Administrative Fund:General Cash                         | -55.00     |
| 01/25/2024                                       | 2050 | Check           | OIL CHANGE                                | 54500 · Vehicle Maint & Repair  | Administrative Fund:General Cash                         | -62.06     |
| Total Larson Oil Company                         |      |                 |   |                                 |  | -117.06    |
| <b>Lohse's Road Maintenance</b>                  |      |                 |   |                                 |  |            |
| 12/28/2023                                       | 2017 | Check           | BLADING                                   | 54100 · Repairs and Maintenance | Construction Fund:North Ottawa Impoundment:N.O. Dev ...  | -1,500.00  |
| 12/28/2023                                       | 2017 | Check           | SNOW PLOW                                 | 54100 · Repairs and Maintenance | Construction Fund:North Ottawa Impoundment:N.O. Dev ...  | -350.00    |
| Total Lohse's Road Maintenance                   |      |                 |   |                                 |  | -1,850.00  |
| <b>Loretta Pederson</b>                          |      |                 |   |                                 |  |            |
| 01/25/2024                                       | 2051 | Check           | HOURS                                     | 54600 · Viewers Expense         | Ditch Fund:GCD #21                                       | -720.00    |
| 01/25/2024                                       | 2051 | Check           | MEALS, MILEAGE                            | 54600 · Viewers Expense         | Ditch Fund:GCD #21                                       | -34.53     |
| Total Loretta Pederson                           |      |                 |   |                                 |  | -754.53    |
| <b>MN PEIP</b>                                   |      |                 |   |                                 |  |            |
| 12/31/2023                                       |      | Liability Check |   | 42000 · General Property Taxes  | Administrative Fund:General Cash                         | 21.30      |
| 01/12/2024                                       | 2026 | Check           |   | Health Insurance Expense        | Administrative Fund:General Cash                         | -2,212.96  |
| Total MN PEIP                                    |      |                 |   |                                 |  | -2,191.66  |



10:18 AM

01/19/24

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date  | Num  | Type            | Memo                                       | Account                            | Class  | Amount      |
|---|------|-----------------|--|------------------------------------|--|-------------|
| <b>Moore Engineering, Inc.</b>                |      |                 |  |                                    |  |             |
| 01/25/2024                                    | 2052 | Check           | GENERAL SERVICES                           | 51900 · Engineering Services       | Administrative Fund:General Cash                         | -410.00     |
| 01/25/2024                                    | 2052 | Check           | PETITION HEARING                           | 51900 · Engineering Services       | Ditch Fund:TCD #51                                       | -1,102.50   |
| 01/25/2024                                    | 2052 | Check           | TILE PERMITS                               | 50400 · Tile Drainage              | Construction Fund  | -102.50     |
| 01/25/2024                                    | 2052 | Check           | 18325B REDPATH - PHASE 2                   | 51900 · Engineering Services       | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...  | -38,448.81  |
| 01/25/2024                                    | 2052 | Check           | 18325C REDPATH - PHASE 2 - FUNDING         | 51900 · Engineering Services       | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...  | -45,297.69  |
| 01/25/2024                                    | 2052 | Check           | JCWMP                                      | 51900 · Engineering Services       | Construction Fund  | -180.00     |
| 01/25/2024                                    | 2052 | Check           | LTWQIP PHASE 3                             | 51900 · Engineering Services       | Construction Fund:Lake Traverse WQ Improvement:Phas...   | -3,498.91   |
| 01/25/2024                                    | 2052 | Check           | BDSWD #5                                   | 51900 · Engineering Services       | Ditch Fund:BdSWD #5                                      | -6,532.50   |
| 01/25/2024                                    | 2052 | Check           | SUB-1 IMPROVEMENT                          | 51900 · Engineering Services       | Ditch Fund:WCD #Sub-1                                    | -5,041.09   |
| 01/25/2024                                    | 2052 | Check           | MOONSHINE LAKEBED                          | 51900 · Engineering Services       | Construction Fund:Moonshine Project                      | -2,607.50   |
| 01/25/2024                                    | 2052 | Check           | LIGHTNING LAKE                             | 51900 · Engineering Services       | Construction Fund:Lightning Lake No. 1:DNR Grant CPL ... | -7,004.05   |
| 01/25/2024                                    | 2052 | Check           | GCD #21                                    | 51900 · Engineering Services       | Ditch Fund:GCD #21                                       | -20,370.00  |
| 01/25/2024                                    | 2052 | Check           | GCD #3                                     | 51900 · Engineering Services       | Ditch Fund:GCD #3  | -11,152.50  |
| 01/25/2024                                    | 2052 | Check           | TWELVEMILE CREEK                           | 51900 · Engineering Services       | Construction Fund:Twelvemile Creek:FEMA/HSEM 4659....    | -3,152.50   |
| 01/25/2024                                    | 2052 | Check           | SURFACE PERMITS                            | 50500 · Surface Drainage           | Construction Fund  | -1,725.00   |
| Total Moore Engineering, Inc.                 |      |                 |  |                                    |  | -146,625.55 |
| <b>Morris &amp; Associates</b>                |      |                 |  |                                    |  |             |
| 01/25/2024                                    | 2059 | Check           | GENERAL - NOVEMBER & DECEMBER              | 51100 · Accounting Services        | Administrative Fund:General Cash                         | -340.00     |
| Total Morris & Associates                     |      |                 |  |                                    |  | -340.00     |
| <b>Ohnstad Twichell, PC</b>                   |      |                 |  |                                    |  |             |
| 01/25/2024                                    | 2043 | Check           | JD#11                                      | 52600 · Legal Fees                 | Ditch Fund:JCD #11                                       | -365.15     |
| 01/25/2024                                    | 2043 | Check           | 18325C REDPATH - FUTURE PHASE 2B           | 52600 · Legal Fees                 | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...  | -86.00      |
| 01/25/2024                                    | 2043 | Check           | NORTH OTTAWA                               | 52600 · Legal Fees                 | Construction Fund:North Ottawa Impoundment:N.O. Dev ...  | -907.50     |
| 01/25/2024                                    | 2043 | Check           | WCD #SUB-1                                 | 52600 · Legal Fees                 | Ditch Fund:WCD #Sub-1                                    | -4,623.80   |
| 01/25/2024                                    | 2043 | Check           | 640TH AVE ROAD RAISE                       | 52600 · Legal Fees                 | Construction Fund  | -209.50     |
| 01/25/2024                                    | 2043 | Check           | SAMANTHA LAKE                              | 52600 · Legal Fees                 | Construction Fund  | -43.00      |
| 01/25/2024                                    | 2043 | Check           | GCD #21                                    | 52600 · Legal Fees                 | Ditch Fund:GCD #21                                       | -150.50     |
| 01/25/2024                                    | 2043 | Check           | LTWQIP PHASE 3                             | 52600 · Legal Fees                 | Construction Fund:Lake Traverse WQ Improvement:Phas...   | -854.00     |
| 01/25/2024                                    | 2043 | Check           | GENERAL                                    | 52600 · Legal Fees                 | Administrative Fund:General Cash                         | -3,466.50   |
| 01/25/2024                                    | 2043 | Check           | DWG  | 52600 · Legal Fees                 | Construction Fund  | -1,354.50   |
| 01/25/2024                                    | 2043 | Check           | GENERAL                                    | 52600 · Legal Fees                 | Administrative Fund:General Cash                         | -924.50     |
| 01/25/2024                                    | 2043 | Check           | BOUNDARY                                   | 52600 · Legal Fees                 | Construction Fund  | -150.50     |
| 01/25/2024                                    | 2043 | Check           | BUFFER NOTICE                              | 52600 · Legal Fees                 | Construction Fund:Buffers/Riparian/Sediment Loss         | -822.50     |
| Total Ohnstad Twichell, PC                    |      |                 |  |                                    |  | -13,957.95  |
| <b>Otter Tail Power Company</b>               |      |                 |  |                                    |  |             |
| 12/28/2023                                    | 2019 | Check           | ELECTRICITY                                | 53430 · Electricity                | Administrative Fund:General Cash                         | -123.08     |
| Total Otter Tail Power Company                |      |                 |  |                                    |  | -123.08     |
| <b>Paul Daly</b>                              |      |                 |  |                                    |  |             |
| 01/12/2024                                    | 2038 | Check           | STREAM GAUGE #41                           | 50100 · Stream Gaging Expense      | Construction Fund  | -100.00     |
| 01/12/2024                                    | 2038 | Check           | STREAM GAUGE #42                           | 50100 · Stream Gaging Expense      | Construction Fund  | -100.00     |
| Total Paul Daly                               |      |                 |  |                                    |  | -200.00     |
| <b>Pitney Bowes Global Financial Serv LLC</b> |      |                 |  |                                    |  |             |
| 01/12/2024                                    | 2032 | Check           | POSTAGE MACHINE LEASE                      | 52100 · Equipment Lease & Rental   | Administrative Fund:General Cash                         | -35.00      |
| Total Pitney Bowes Global Financial Serv LLC  |      |                 |  |                                    |  | -35.00      |
| <b>QuickBooks Payroll Service</b>             |      |                 |  |                                    |  |             |
| 12/28/2023                                    |      | Liability Check | Fee for 2 direct deposit(s) at \$1.75 each | 53700 · Payroll Expenses           | Administrative Fund:General Cash                         | -3.50       |
| 01/12/2024                                    |      | Liability Check | Fee for 2 direct deposit(s) at \$4.00 each | 53700 · Payroll Expenses           | Administrative Fund:General Cash                         | -8.00       |
| Total QuickBooks Payroll Service              |      |                 |  |                                    |  | -11.50      |
| <b>RRWMB</b>                                  |      |                 |  |                                    |  |             |
| 01/25/2024                                    | 2053 | Check           | PORTION OF PROPERTY TAX FOR RRWMB          | 54225 · Transfer of Funds to RRWMB | RRWMB  | -3,201.42   |
| Total RRWMB                                   |      |                 |  |                                    |  | -3,201.42   |

10:18 AM

01/19/24

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date  | Num  | Type    | Memo                           | Account                                | Class  | Amount     |
|---|------|---------|--------------------------------|--|--|------------|
| <b>Runestone Telecom Association</b>            |      |         |                                |  |  |            |
| 01/12/2024                                      | 2027 | Check   | INTERNET & EMAIL               | 53440 · Utility Expense                | Administrative Fund:General Cash                         | -95.95     |
| Total Runestone Telecom Association             |      |         |                                |  |  | -95.95     |
| <b>Schultz Welding</b>                          |      |         |                                |  |  |            |
| 01/25/2024                                      | 2054 | Check   | N.O.                           | 54100 · Repairs and Maintenance        | Construction Fund:North Ottawa Impoundment:N.O. Dev ...  | -71.18     |
| Total Schultz Welding                           |      |         |                                |  |  | -71.18     |
| <b>Scott Bauer</b>                              |      |         |                                |  |  |            |
| 01/12/2024                                      | 2028 | Check   | 2022 STREAM GAUGE #20          | 50100 · Stream Gaging Expense          | Construction Fund  | -100.00    |
| Total Scott Bauer                               |      |         |                                |  |  | -100.00    |
| <b>State of Minnesota</b>                       |      |         |                                |  |  |            |
| 12/28/2023                                      |      | Deposit | MARKET VALUE AG CREDITS        | 49300 · State Credits & Ag M H Credits | Administrative Fund:General Cash                         | 1,988.22   |
| 12/28/2023                                      |      | Deposit | MARKET VALUE AG CREDITS        | 49300 · State Credits & Ag M H Credits | RRWMB  | 8,979.02   |
| 12/28/2023                                      |      | Deposit | MARKET VALUE AG CREDITS        | 49300 · State Credits & Ag M H Credits | Construction Fund  | 8,979.02   |
| 12/29/2023                                      |      | Deposit | GRANT REIMB REQ #1             | 44500 · Project Grant                  | Construction Fund:Lightning Lake No. 1:DNR Grant CPL ... | 125,096.00 |
| 01/10/2024                                      |      | Deposit | LSOHC GRANT REQUEST #4 - FINAL | 44500 · Project Grant                  | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...  | 306,783.22 |
| Total State of Minnesota                        |      |         |                                |  |  | 451,825.48 |
| <b>Steve Berger</b>                             |      |         |                                |  |  |            |
| 01/12/2024                                      | 2035 | Check   | STREAM GAGE #58                | 50100 · Stream Gaging Expense          | Construction Fund  | -100.00    |
| Total Steve Berger                              |      |         |                                |  |  | -100.00    |
| <b>Sturdevant's Auto Value Wheaton</b>          |      |         |                                |  |  |            |
| 01/25/2024                                      | 2061 | Check   | 846025095                      | 54100 · Repairs and Maintenance        | Construction Fund:North Ottawa Impoundment:N.O. Dev ...  | -84.58     |
| Total Sturdevant's Auto Value Wheaton           |      |         |                                |  |  | -84.58     |
| <b>The Ortonville Independent/Northern Star</b> |      |         |                                |  |  |            |
| 01/25/2024                                      | 2049 | Check   | BUDGET HEARING                 | 51500 · Advertising Expense            | Administrative Fund:General Cash                         | -63.00     |
| Total The Ortonville Independent/Northern Star  |      |         |                                |  |  | -63.00     |
| <b>Traverse County</b>                          |      |         |                                |  |  |            |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #2  | 3.76       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #4  | 49.28      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #7  | 131.98     |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #8  | 0.49       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #11                                       | 1.39       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #13                                       | 2.73       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #16                                       | 24.19      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #17                                       | 7.44       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #18                                       | 3.08       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #19                                       | 8.56       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #20                                       | 76.32      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #22                                       | 4.73       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #26                                       | 140.06     |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #27                                       | 263.03     |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #28                                       | 8.34       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #29                                       | 54.26      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #30                                       | 22.02      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #32                                       | 5.85       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #33                                       | 2.92       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #36                                       | 94.69      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #37                                       | 1.13       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #38                                       | 0.98       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #39                                       | 26.27      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #40                                       | 259.27     |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #41                                       | 1.28       |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #42                                       | 41.47      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #43                                       | 33.80      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #44                                       | 81.11      |
| 01/12/2024                                      |      | Deposit | DITCH ASSESSMENTS              | 41190 · Ditch Assessments              | Ditch Fund:TCD #46                                       | 0.95       |

10:18 AM

01/19/24

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date                                     | Num  | Type    | Memo                                      | Account                              | Class  | Amount     |
|--|------|---------|---|--------------------------------------|--|------------|
| 01/12/2024                               |      | Deposit | DITCH ASSESSMENTS                         | 41190 · Ditch Assessments            | Ditch Fund:TCD #48                                       | 4.11       |
| 01/12/2024                               |      | Deposit | DITCH ASSESSMENTS                         | 41190 · Ditch Assessments            | Ditch Fund:TCD #50                                       | 124.44     |
| 01/12/2024                               |      | Deposit | DITCH ASSESSMENTS                         | 41190 · Ditch Assessments            | Ditch Fund:TCD #52                                       | 109.10     |
| 01/12/2024                               |      | Deposit | DITCH ASSESSMENTS                         | 41190 · Ditch Assessments            | Ditch Fund:TCD #53                                       | 36.37      |
| 01/12/2024                               |      | Deposit | DITCH ASSESSMENTS                         | 41190 · Ditch Assessments            | Ditch Fund:TCD #55                                       | 0.70       |
| 01/12/2024                               |      | Deposit | DITCH ASSESSMENTS                         | 41190 · Ditch Assessments            | Ditch Fund:JCD #3  | 60.55      |
| 01/12/2024                               |      | Deposit | DITCH ASSESSMENTS                         | 41190 · Ditch Assessments            | Ditch Fund:JCD #7  | 4.90       |
| 01/12/2024                               |      | Deposit | DITCH ASSESSMENTS                         | 41190 · Ditch Assessments            | Ditch Fund:JCD #12                                       | 33.72      |
| 01/12/2024                               |      | Deposit | DITCH ASSESSMENTS                         | 41190 · Ditch Assessments            | Ditch Fund:JCD #14                                       | 679.96     |
| 01/12/2024                               |      | Deposit | GENERAL PROPERTY TAXES                    | 42050 · Traverse County              | Administrative Fund:General Cash                         | 710.29     |
| 01/12/2024                               |      | Deposit | CONSTRUCTION FUND                         | 42050 · Traverse County              | Construction Fund  | 3,201.41   |
| 01/12/2024                               |      | Deposit | PORTION OF PROPERTY TAXES FOR RRWMB       | 42050 · Traverse County              | RRWMB  | 3,201.42   |
| 01/25/2024                               | 2055 | Check   | ANNUAL DISCLOSURES                        | 54956 · Intergovernmental Expense    | Ditch Fund:JCD #11                                       | -200.00    |
| Total Traverse County                    |      |         |   |                                      |  | 9,318.35   |
| <b>Traverse County SWCD</b>              |      |         |   |                                      |  |            |
| 01/25/2024                               | 2040 | Check   | WBIF 01-38: SWCD COVER CROP CONTRACTS     | 61700 · Non-Structural Mgm Practices | Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF1 ...       | -30,112.00 |
| 01/25/2024                               | 2040 | Check   | WBIF 01-38: AG PRACTICES, LINED WATERWAYS | 61500 · Agricultural Practices       | Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF1 ...       | -12,508.53 |
| Total Traverse County SWCD               |      |         |   |                                      |  | -42,620.53 |
| <b>Traverse Electric Cooperative Inc</b> |      |         |   |                                      |  |            |
| 01/12/2024                               | 2031 | Check   | REDPATH SHED                              | 53430 · Electricity                  | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La... | -42.09     |
| Total Traverse Electric Cooperative Inc  |      |         |   |                                      |  | -42.09     |
| <b>Tri County Coop</b>                   |      |         |   |                                      |  |            |
| 01/25/2024                               | 2056 | Check   | MEETING MEAL                              | 52800 · Meeting Expense              | Administrative Fund:General Cash                         | -142.22    |
| 01/25/2024                               | 2056 | Check   | FUEL                                      | 54400 · Vehicle Fuel                 | Administrative Fund:General Cash                         | -158.99    |
| Total Tri County Coop                    |      |         |   |                                      |  | -301.21    |
| <b>Valley Office Products, Inc.</b>      |      |         |   |                                      |  |            |
| 12/28/2023                               | 2021 | Check   | INV13236 PAPER                            | 53500 · Office Supplies              | Administrative Fund:General Cash                         | -249.00    |
| 01/25/2024                               | 2057 | Check   | PAPER                                     | 53500 · Office Supplies              | Administrative Fund:General Cash                         | -249.00    |
| 01/25/2024                               | 2057 | Check   | WIRELESS KEYBOARD                         | 53500 · Office Supplies              | Administrative Fund:General Cash                         | -28.31     |
| 01/25/2024                               | 2057 | Check   | PENS                                      | 53500 · Office Supplies              | Administrative Fund:General Cash                         | -19.41     |
| Total Valley Office Products, Inc.       |      |         |   |                                      |  | -545.72    |
| <b>Videll Ahrens</b>                     |      |         |   |                                      |  |            |
| 01/12/2024                               | 2034 | Check   | STREAM GAGE #31                           | 50100 · Stream Gaging Expense        | Construction Fund  | -100.00    |
| Total Videll Ahrens                      |      |         |   |                                      |  | -100.00    |
| <b>VOID</b>                              |      |         |   |                                      |  |            |
| 12/22/2023                               | 2012 | Check   |   | 53200 · Miscellaneous Expenses       | Administrative Fund:General Cash                         | 0.00       |
| Total VOID                               |      |         |   |                                      |  | 0.00       |
| <b>West Otter Tail County SWCD</b>       |      |         |   |                                      |  |            |
| 01/25/2024                               | 2041 | Check   | WBIF 01-39: PROJECT DEVELOPMENT           | 61600 · Project Development          | Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF1 ...       | -2,642.80  |
| 01/25/2024                               | 2041 | Check   | WBIF 02-14: PROJECT DEVELOPMENT           | 61600 · Project Development          | Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF2 ...       | -3,377.60  |
| 01/25/2024                               | 2041 | Check   | WBIF 02-14: TECHNICAL ASSISTANCE          | 61300 · Technical/Engineering        | Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF2 ...       | -1,478.70  |
| Total West Otter Tail County SWCD        |      |         |   |                                      |  | -7,499.10  |
| <b>Wilkin County</b>                     |      |         |   |                                      |  |            |
| 01/12/2024                               |      | Deposit | 2022 RIPARIAN AID                         | 41100 · Riparian Aid MN DOR          | Construction Fund:Buffers/Riparian/Sediment Loss         | 12,961.50  |
| Total Wilkin County                      |      |         |   |                                      |  | 12,961.50  |

10:18 AM

01/19/24

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date                      | Num       | Type            | Memo   | Account                              | Class  | Amount     |
|---------------------------|-----------|-----------------|--|--------------------------------------|--|------------|
| <b>Wilkin County SWCD</b> |           |                 |  |                                      |  |            |
| 01/25/2024                | 2039      | Check           | WBIF 01-37: REIMB FOR NON STRUCTURAL                 | 61700 · Non-Structural Mgm Practices | Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF1 ... | -13,216.04 |
| 01/25/2024                | 2039      | Check           | WBIF 01-37: REIMB FOR PROJECT DEVELOPMENT            | 61600 · Project Development          | Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF1 ... | -3,000.00  |
| 01/25/2024                | 2042      | Check           | WBIF 02-13: REIMB FOR NON STRUCTURAL                 | 61700 · Non-Structural Mgm Practices | Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF2 ... | -10,450.61 |
| 01/25/2024                | 2042      | Check           | WBIF 02-13: REIMB FOR PROJECT DEVELOPMENT            | 61600 · Project Development          | Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF2 ... | -17,224.00 |
| Total Wilkin County SWCD  |           |                 |  |                                      |  | -43,890.65 |
| <b>Willy's Super Valu</b> |           |                 |  |                                      |  |            |
| 01/25/2024                | 2058      | Check           | MEETING MEAL   | 52800 · Meeting Expense              | Administrative Fund:General Cash                   | -30.50     |
| 01/25/2024                | 2058      | Check           | CLEANING SUPPLIES                                    | 53500 · Office Supplies              | Administrative Fund:General Cash                   | -27.48     |
| Total Willy's Super Valu  |           |                 |  |                                      |  | -57.98     |
| <b>Xerox Corporation</b>  |           |                 |  |                                      |  |            |
| 01/12/2024                | 2037      | Check           | COPIER LEASE   | 52100 · Equipment Lease & Rental     | Administrative Fund:General Cash                   | -216.21    |
| 12/28/2023                | VOID20... | General Journal | Reverse of GJE WBIF1-37 -- For CHK 20974 voided o... | 52100 · Equipment Lease & Rental     | Administrative Fund:General Cash                   | 335.56     |
| Total Xerox Corporation   |           |                 |  |                                      |  | 119.35     |
| <b>Beyer, Jason W</b>     |           |                 |  |                                      |  |            |
| 12/29/2023                | 2022      | Check           | BALANCE DUE ON MAWD CONFERENCE HOTEL                 | 53200 · Miscellaneous Expenses       | Construction Fund                                  | -93.83     |
| 12/29/2023                | 21890     | Paycheck        |  | 52700 · Manager Compensation         | Administrative Fund:General Cash                   | -750.00    |
| 12/29/2023                | 21890     | Paycheck        |  | 52800 · Meeting Expense              | Administrative Fund:General Cash                   | 0.00       |
| 12/29/2023                | 21890     | Paycheck        |  | 52900 · Mileage Expense Board        | Administrative Fund:General Cash                   | -417.37    |
| 12/29/2023                | 21890     | Paycheck        |  | 52800 · Meeting Expense              | Administrative Fund:General Cash                   | 0.00       |
| 12/29/2023                | 21890     | Paycheck        |  | 53200 · Miscellaneous Expenses       | Administrative Fund:General Cash                   | -124.73    |
| 12/29/2023                | 21890     | Paycheck        |  | 53800 · Payroll Taxes                | Administrative Fund:General Cash                   | -46.50     |
| 12/29/2023                | 21890     | Paycheck        |  | 53800 · Payroll Taxes                | Administrative Fund:General Cash                   | -10.87     |
| Total Beyer, Jason W      |           |                 |  |                                      |  | -1,443.30  |
| <b>Brutlag, Benjamin</b>  |           |                 |  |                                      |  |            |
| 12/29/2023                | 21891     | Paycheck        |  | 52700 · Manager Compensation         | Administrative Fund:General Cash                   | -500.00    |
| 12/29/2023                | 21891     | Paycheck        |  | 52900 · Mileage Expense Board        | Administrative Fund:General Cash                   | -90.65     |
| 12/29/2023                | 21891     | Paycheck        |  | 53800 · Payroll Taxes                | Administrative Fund:General Cash                   | -31.00     |
| 12/29/2023                | 21891     | Paycheck        |  | 53800 · Payroll Taxes                | Administrative Fund:General Cash                   | -7.25      |
| Total Brutlag, Benjamin   |           |                 |  |                                      |  | -628.90    |
| <b>Dahlen, Douglas C</b>  |           |                 |  |                                      |  |            |
| 12/29/2023                | 21892     | Paycheck        |  | 52700 · Manager Compensation         | Administrative Fund:General Cash                   | -375.00    |
| 12/29/2023                | 21892     | Paycheck        |  | 52900 · Mileage Expense Board        | Administrative Fund:General Cash                   | -98.25     |
| 12/29/2023                | 21892     | Paycheck        |  | 52800 · Meeting Expense              | Administrative Fund:General Cash                   | 0.00       |
| 12/29/2023                | 21892     | Paycheck        |  | 52800 · Meeting Expense              | Administrative Fund:General Cash                   | 0.00       |
| 12/29/2023                | 21892     | Paycheck        |  | 53200 · Miscellaneous Expenses       | Administrative Fund:General Cash                   | 0.00       |
| 12/29/2023                | 21892     | Paycheck        |  | 53800 · Payroll Taxes                | Administrative Fund:General Cash                   | -23.25     |
| 12/29/2023                | 21892     | Paycheck        |  | 53800 · Payroll Taxes                | Administrative Fund:General Cash                   | -5.43      |
| Total Dahlen, Douglas C   |           |                 |  |                                      |  | -501.93    |
| <b>Deal, Jerome</b>       |           |                 |  |                                      |  |            |
| 12/29/2023                | 21893     | Paycheck        |  | 52700 · Manager Compensation         | Administrative Fund:General Cash                   | -375.00    |
| 12/29/2023                | 21893     | Paycheck        |  | 52900 · Mileage Expense Board        | Administrative Fund:General Cash                   | -3.93      |
| 12/29/2023                | 21893     | Paycheck        |  | 52800 · Meeting Expense              | Administrative Fund:General Cash                   | 0.00       |
| 12/29/2023                | 21893     | Paycheck        |  | 53200 · Miscellaneous Expenses       | Administrative Fund:General Cash                   | 0.00       |
| 12/29/2023                | 21893     | Paycheck        |  | 53800 · Payroll Taxes                | Administrative Fund:General Cash                   | -23.25     |
| 12/29/2023                | 21893     | Paycheck        |  | 53800 · Payroll Taxes                | Administrative Fund:General Cash                   | -5.43      |
| Total Deal, Jerome        |           |                 |  |                                      |  | -407.61    |

10:18 AM

01/19/24

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date                     | Num   | Type     | Memo           | Account                        | Class                            | Amount    |
|--------------------------|-------|----------|----------------|--------------------------------|----------------------------------|-----------|
| <b>Fridgen, Troy J</b>   |       |          |                |                                |                                  |           |
| 12/29/2023               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -2,812.06 |
| 12/29/2023               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -937.35   |
| 12/29/2023               |       | Paycheck | Direct Deposit | 53710 · PERA Expense           | Administrative Fund:General Cash | -281.21   |
| 12/29/2023               |       | Paycheck | Direct Deposit | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -222.69   |
| 12/29/2023               |       | Paycheck | Direct Deposit | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -52.08    |
| 01/16/2024               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -3,175.07 |
| 01/16/2024               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -705.57   |
| 01/16/2024               |       | Paycheck | Direct Deposit | 53710 · PERA Expense           | Administrative Fund:General Cash | -291.05   |
| 01/16/2024               |       | Paycheck | Direct Deposit | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -230.82   |
| 01/16/2024               |       | Paycheck | Direct Deposit | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -53.98    |
| 01/25/2024               | 2047  | Check    | DATA/CELL PLAN | 53400 · Office Operations      | Administrative Fund:General Cash | -100.00   |
| Total Fridgen, Troy J    |       |          |                |                                |                                  | -8,861.88 |
| <b>Gillespie, Scott</b>  |       |          |                |                                |                                  |           |
| 12/29/2023               | 21894 | Paycheck |                | 52700 · Manager Compensation   | Administrative Fund:General Cash | -500.00   |
| 12/29/2023               | 21894 | Paycheck |                | 52800 · Meeting Expense        | Administrative Fund:General Cash | 0.00      |
| 12/29/2023               | 21894 | Paycheck |                | 52900 · Mileage Expense Board  | Administrative Fund:General Cash | -217.20   |
| 12/29/2023               | 21894 | Paycheck |                | 52800 · Meeting Expense        | Administrative Fund:General Cash | 0.00      |
| 12/29/2023               | 21894 | Paycheck |                | 53200 · Miscellaneous Expenses | Administrative Fund:General Cash | 0.00      |
| 12/29/2023               | 21894 | Paycheck |                | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -31.00    |
| 12/29/2023               | 21894 | Paycheck |                | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -7.25     |
| Total Gillespie, Scott   |       |          |                |                                |                                  | -755.45   |
| <b>Kapphahn, John M.</b> |       |          |                |                                |                                  |           |
| 12/29/2023               | 21895 | Paycheck |                | 52700 · Manager Compensation   | Administrative Fund:General Cash | -625.00   |
| 12/29/2023               | 21895 | Paycheck |                | 52800 · Meeting Expense        | Administrative Fund:General Cash | 0.00      |
| 12/29/2023               | 21895 | Paycheck |                | 52900 · Mileage Expense Board  | Administrative Fund:General Cash | -106.63   |
| 12/29/2023               | 21895 | Paycheck |                | 53200 · Miscellaneous Expenses | Administrative Fund:General Cash | 0.00      |
| 12/29/2023               | 21895 | Paycheck |                | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -38.75    |
| 12/29/2023               | 21895 | Paycheck |                | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -9.06     |
| Total Kapphahn, John M.  |       |          |                |                                |                                  | -779.44   |
| <b>Schmidt, Steven</b>   |       |          |                |                                |                                  |           |
| 12/29/2023               | 21896 | Paycheck |                | 52700 · Manager Compensation   | Administrative Fund:General Cash | -250.00   |
| 12/29/2023               | 21896 | Paycheck |                | 52900 · Mileage Expense Board  | Administrative Fund:General Cash | -25.15    |
| 12/29/2023               | 21896 | Paycheck |                | 52800 · Meeting Expense        | Administrative Fund:General Cash | 0.00      |
| 12/29/2023               | 21896 | Paycheck |                | 53200 · Miscellaneous Expenses | Administrative Fund:General Cash | 0.00      |
| 12/29/2023               | 21896 | Paycheck |                | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -15.50    |
| 12/29/2023               | 21896 | Paycheck |                | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -3.62     |
| Total Schmidt, Steven    |       |          |                |                                |                                  | -294.27   |
| <b>Sullivan, Wendy M</b> |       |          |                |                                |                                  |           |
| 12/29/2023               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -986.25   |
| 12/29/2023               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -415.26   |
| 12/29/2023               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -72.67    |
| 12/29/2023               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -186.87   |
| 12/29/2023               |       | Paycheck | Direct Deposit | 53710 · PERA Expense           | Administrative Fund:General Cash | -124.58   |
| 12/29/2023               |       | Paycheck | Direct Deposit | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -92.16    |
| 12/29/2023               |       | Paycheck | Direct Deposit | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -21.56    |
| 01/16/2024               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -1,308.93 |
| 01/16/2024               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -312.58   |
| 01/16/2024               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -39.07    |
| 01/16/2024               |       | Paycheck | Direct Deposit | 54700 · Wages and Salaries     | Administrative Fund:General Cash | -58.61    |
| 01/16/2024               |       | Paycheck | Direct Deposit | 53710 · PERA Expense           | Administrative Fund:General Cash | -128.94   |
| 01/16/2024               |       | Paycheck | Direct Deposit | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -95.77    |
| 01/16/2024               |       | Paycheck | Direct Deposit | 53800 · Payroll Taxes          | Administrative Fund:General Cash | -22.40    |
| 12/28/2023               | 2018  | Check    | MEAL MILEAGE   | 53100 · Mileage Expense Staff  | Administrative Fund:General Cash | -21.62    |
| Total Sullivan, Wendy M  |       |          |                |                                |                                  | -3,887.27 |

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date                  | Num         | Type            | Memo                                      | Account                                | Class   | Amount        |
|-----------------------|-------------|-----------------|---|--|---|---------------|
| <b>Vavra, Linda J</b> |             |                 |   |  |   |               |
| 12/29/2023            | 21897       | Paycheck        |   | 52700 · Manager Compensation           | Administrative Fund:General Cash                          | -1,375.00     |
| 12/29/2023            | 21897       | Paycheck        |   | 52800 · Meeting Expense                | Administrative Fund:General Cash                          | 0.00          |
| 12/29/2023            | 21897       | Paycheck        |   | 52900 · Mileage Expense Board          | Administrative Fund:General Cash                          | -259.38       |
| 12/29/2023            | 21897       | Paycheck        |   | 52800 · Meeting Expense                | Administrative Fund:General Cash                          | 0.00          |
| 12/29/2023            | 21897       | Paycheck        |   | 53200 · Miscellaneous Expenses         | Administrative Fund:General Cash                          | -18.25        |
| 12/29/2023            | 21897       | Paycheck        |   | 53800 · Payroll Taxes                  | Administrative Fund:General Cash                          | -85.25        |
| 12/29/2023            | 21897       | Paycheck        |   | 53800 · Payroll Taxes                  | Administrative Fund:General Cash                          | -19.93        |
| Total Vavra, Linda J  |             |                 |   |  |   | -1,757.81     |
| <b>Wold, Allen L</b>  |             |                 |   |  |   |               |
| 12/29/2023            | 21898       | Paycheck        |   | 52700 · Manager Compensation           | Administrative Fund:General Cash                          | -1,625.00     |
| 12/29/2023            | 21898       | Paycheck        |   | 52700 · Manager Compensation           | Administrative Fund:General Cash                          | 0.00          |
| 12/29/2023            | 21898       | Paycheck        |   | 52800 · Meeting Expense                | Administrative Fund:General Cash                          | 0.00          |
| 12/29/2023            | 21898       | Paycheck        |   | 52900 · Mileage Expense Board          | Administrative Fund:General Cash                          | -716.57       |
| 12/29/2023            | 21898       | Paycheck        |   | 52800 · Meeting Expense                | Administrative Fund:General Cash                          | 0.00          |
| 12/29/2023            | 21898       | Paycheck        |   | 53200 · Miscellaneous Expenses         | Administrative Fund:General Cash                          | 0.00          |
| 12/29/2023            | 21898       | Paycheck        |   | 53800 · Payroll Taxes                  | Administrative Fund:General Cash                          | -100.75       |
| 12/29/2023            | 21898       | Paycheck        |   | 53800 · Payroll Taxes                  | Administrative Fund:General Cash                          | -23.57        |
| Total Wold, Allen L   |             |                 |   |  |   | -2,465.89     |
| <b>Monty Itzen</b>    |             |                 |   |  |   |               |
| 12/25/2023            |             | Deposit         | STORAGE BUILDING RENT                     | 47100 · Storage Building Rental Income | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La...  | 1,000.00      |
| Total Monty Itzen     |             |                 |   |  |   | 1,000.00      |
| <b>No name</b>        |             |                 |   |  |   |               |
| 12/31/2023            |             | Deposit         | Interest                                  | 43000 · Interest Income                | Construction Fund   | 6,551.51      |
| 12/31/2023            |             | Check           | Service Charge                            | 53200 · Miscellaneous Expenses         | Administrative Fund:General Cash                          | -2.00         |
| 12/31/2023            |             | Check           | Service Charge                            | 53200 · Miscellaneous Expenses         | Administrative Fund:General Cash                          | -6.00         |
| 12/24/2023            |             | Check           | Service Charge                            | 53200 · Miscellaneous Expenses         | Administrative Fund:General Cash                          | -7.00         |
| 12/24/2023            |             | Deposit         | Interest                                  | 43000 · Interest Income                | Construction Fund   | 316.30        |
| 12/24/2023            |             | Check           | Service Charge                            | 53200 · Miscellaneous Expenses         | Ditch Fund:BdSWD #5                                       | -3.00         |
| 12/24/2023            |             | Deposit         | Interest                                  | 43000 · Interest Income                | Ditch Fund:BdSWD #5                                       | 7.89          |
| 12/24/2023            |             | Check           | Service Charge                            | 53200 · Miscellaneous Expenses         | Ditch Fund:GCD #21:2022 LO Improvement Bond               | -3.00         |
| 12/24/2023            |             | Deposit         | Interest                                  | 43000 · Interest Income                | Ditch Fund:GCD #21:2022 LO Improvement Bond               | 7.89          |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT REDPATH PHASE 1                 | 49450 · Internal Transfer In           | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 1 ...  | 95,553.22     |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT REDPATH PHASE 1                 | 54955 · Internal Transfer Out          | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La...  | -95,553.22    |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT HISTORIC COSTS DISTRICT REDPATH | 49450 · Internal Transfer In           | Construction Fund:Redpath Imp.& Mustinka Rehab.:Histor... | 677,994.52    |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT HISTORIC COSTS DISTRICT REDPATH | 54955 · Internal Transfer Out          | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La...  | -677,994.52   |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT HISTORIC COSTS DISTRICT REDPATH | 49450 · Internal Transfer In           | Construction Fund:Redpath Imp.& Mustinka Rehab.:Histor... | 398,283.74    |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT HISTORIC COSTS DISTRICT REDPATH | 54955 · Internal Transfer Out          | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La...  | -398,283.74   |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT HISTORIC COSTS DISTRICT REDPATH | 49450 · Internal Transfer In           | Construction Fund:Redpath Imp.& Mustinka Rehab.:Histor... | 2,292,741.79  |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT HISTORIC COSTS DISTRICT REDPATH | 54955 · Internal Transfer Out          | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La...  | -2,292,741.79 |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT HISTORIC COSTS DISTRICT REDPATH | 54955 · Internal Transfer Out          | Construction Fund:Redpath Imp.& Mustinka Rehab.:Histor... | -878,437.20   |
| 12/31/2023            | Close23...  | General Journal | CLOSE OUT HISTORIC COSTS DISTRICT REDPATH | 49450 · Internal Transfer In           | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La...  | 878,437.20    |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Administrative Fund:General Cash                          | 4,446.10      |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La...  | 23,136.51     |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Construction Fund:Buffers/Riparian/Sediment Loss          | 2,424.15      |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Construction Fund:Moonshine Project                       | 14,744.35     |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Construction Fund:North Ottawa Impoundment:N.O. Dev ...   | 550.73        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:BdSWD #3                                       | 928.75        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:GCD #3   | 134.02        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:JCD #11  | 948.02        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:JCD #12  | 226.59        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:JCD #14  | 251.42        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:JCD #2   | 1,260.81      |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:JCD #3   | 175.05        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:JCD #4   | 0.02          |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:JCD #6   | 1,655.64      |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:JCD #7   | 214.11        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:TCD #10  | 128.37        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:TCD #11  | 423.65        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:TCD #13  | 136.44        |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:TCD #16  | 4.89          |
| 12/31/2023            | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST            | 43000 · Interest Income                | Ditch Fund:TCD #18  | 4.18          |

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date       | Num         | Type            | Memo   | Account                        | Class  | Amount      |
|------------|-------------|-----------------|--|--------------------------------|--|-------------|
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #1E                                       | 140.81      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #1W                                       | 191.04      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #2  | 348.72      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #26                                       | 139.89      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #29                                       | 140.05      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #30                                       | 86.84       |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #31                                       | 106.81      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #32                                       | 25.09       |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #33                                       | 173.16      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #36                                       | 182.97      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #38                                       | 108.69      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #39                                       | 9.31        |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #4  | 356.98      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #40                                       | 152.22      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #42                                       | 178.06      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #43                                       | 146.67      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #44                                       | 54.50       |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #46                                       | 176.17      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #50                                       | 34.88       |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #51                                       | 135.23      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #52                                       | 289.52      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #53                                       | 597.60      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #55                                       | 79.40       |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #7  | 173.39      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #8  | 2.51        |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #9  | 7.56        |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:WCD #18                                       | 301.17      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:WCD #20                                       | 440.21      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:TCD #27                                       | 36.89       |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Construction Fund  | -64,952.35  |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:WCD #25                                       | 420.35      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:WCD #39                                       | 196.49      |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:WCD #8  | 1,252.11    |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:WCD #9  | 2,998.08    |
| 12/31/2023 | 2023Inte... | General Journal | EOY SPLIT BANK AND CD INTEREST                   | 43000 - Interest Income        | Ditch Fund:WCD #Sub-1                                    | 3,475.18    |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - ANNUAL REPORT              | 51300 - Administration Expense | Administrative Fund:General Cash                         | 535.94      |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - ANNUAL REPORT              | 51000 - Annual Report          | Administrative Fund:General Cash                         | -535.94     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - WEBSITE                    | 51300 - Administration Expense | Administrative Fund:General Cash                         | 1,200.50    |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - WEBSITE                    | 55130 - Website                | Administrative Fund:General Cash                         | -1,200.50   |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Buffers                    | 51020 - Buffers                | Construction Fund:Buffers/Riparian/Sediment Loss         | -1,522.25   |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Construction Fund Projects | 51300 - Administration Expense | Construction Fund  | -17,553.44  |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Doran Creek                | 51300 - Administration Expense | Construction Fund:Doran Creek Stream Restoration         | -664.56     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - LTWQIP #3                  | 51300 - Administration Expense | Construction Fund:Lake Traverse WQ Improvement:Phas...   | -857.50     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Moonshine                  | 51300 - Administration Expense | Construction Fund:Moonshine Project                      | -107.19     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCWMP                      | 51300 - Administration Expense | Construction Fund  | -128.63     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCWMP - C21-9685           | 51300 - Administration Expense | Construction Fund  | -1,500.63   |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCWMP - C23-5829           | 51300 - Administration Expense | Construction Fund  | -1,693.56   |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Riverwatch                 | 51400 - River Watch/Expense    | Construction Fund  | -85.75      |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - 5 Mile Creek               | 51300 - Administration Expense | Construction Fund:Fivemile Creek                         | -95.97      |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Floods/FEMA                | 51300 - Administration Expense | Construction Fund  | -16,108.84  |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - North Ottawa               | 51300 - Administration Expense | Construction Fund:North Ottawa Impoundment:N.O. Dev ...  | -21,898.59  |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Permits                    | 51300 - Administration Expense | Construction Fund  | -130,944.34 |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Redpath Ag and Shed        | 51300 - Administration Expense | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La... | -6,468.73   |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Redpath Ph 2 River         | 51300 - Administration Expense | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...  | -1,200.50   |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Redpath Ph 2 FDR           | 51300 - Administration Expense | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...  | -535.94     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Stream Gaging              | 50100 - Stream Gaging Expense  | Construction Fund  | -8,178.39   |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - Lightning Lake             | 51300 - Administration Expense | Construction Fund:Lightning Lake No. 1                   | -128.63     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - GCD #3                     | 51300 - Administration Expense | Ditch Fund:GCD #3  | -235.81     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - GCD #21                    | 51300 - Administration Expense | Ditch Fund:GCD #21                                       | -594.38     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - WVD #3                     | 51300 - Administration Expense | Ditch Fund:BdSWD #3                                      | -47.99      |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCD #2                     | 51300 - Administration Expense | Ditch Fund:JCD #2  | -619.54     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCD #3                     | 51300 - Administration Expense | Ditch Fund:JCD #3  | -189.81     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCD #6                     | 51300 - Administration Expense | Ditch Fund:JCD #6  | -47.99      |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCD #7                     | 51300 - Administration Expense | Ditch Fund:JCD #7  | -602.02     |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCD #11                    | 51300 - Administration Expense | Ditch Fund:JCD #11                                       | -1,009.97   |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCD #12                    | 51300 - Administration Expense | Ditch Fund:JCD #12                                       | -6,067.05   |
| 12/31/2023 | StSpi2023   | General Journal | BILLABLE RATE SPLIT - JCD #14                    | 51300 - Administration Expense | Ditch Fund:JCD #14                                       | -1,616.26   |

**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date       | Num       | Type            | Memo  | Account                        | Class                            | Amount     |
|------------|-----------|-----------------|---|--------------------------------|----------------------------------|------------|
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #1E                 | 51300 - Administration Expense | Ditch Fund:TCD #1E               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #1W                 | 51300 - Administration Expense | Ditch Fund:TCD #1W               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #2                  | 51300 - Administration Expense | Ditch Fund:TCD #2                | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #4                  | 51300 - Administration Expense | Ditch Fund:TCD #4                | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #7                  | 51300 - Administration Expense | Ditch Fund:TCD #7                | -1,262.99  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #8                  | 51300 - Administration Expense | Ditch Fund:TCD #8                | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #9                  | 51300 - Administration Expense | Ditch Fund:TCD #9                | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #10                 | 51300 - Administration Expense | Ditch Fund:TCD #10               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #11                 | 51300 - Administration Expense | Ditch Fund:TCD #11               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #13                 | 51300 - Administration Expense | Ditch Fund:TCD #13               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #15                 | 51300 - Administration Expense | Ditch Fund:TCD #15               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #16                 | 51300 - Administration Expense | Ditch Fund:TCD #16               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #17                 | 51300 - Administration Expense | Ditch Fund:TCD #17               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #18                 | 51300 - Administration Expense | Ditch Fund:TCD #18               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #19                 | 51300 - Administration Expense | Ditch Fund:TCD #19               | -785.28    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #20                 | 51300 - Administration Expense | Ditch Fund:TCD #20               | -1,205.84  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #22                 | 51300 - Administration Expense | Ditch Fund:TCD #22               | -1,365.68  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #23                 | 51300 - Administration Expense | Ditch Fund:TCD #23               | -82.70     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #24                 | 51300 - Administration Expense | Ditch Fund:TCD #24               | -483.61    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #26                 | 51300 - Administration Expense | Ditch Fund:TCD #26               | -84.01     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #27                 | 51300 - Administration Expense | Ditch Fund:TCD #27               | -1,487.20  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #28                 | 51300 - Administration Expense | Ditch Fund:TCD #28               | -181.29    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #29                 | 51300 - Administration Expense | Ditch Fund:TCD #29               | -85.98     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #30                 | 51300 - Administration Expense | Ditch Fund:TCD #30               | -86.63     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #31                 | 51300 - Administration Expense | Ditch Fund:TCD #31               | -199.63    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #32                 | 51300 - Administration Expense | Ditch Fund:TCD #32               | -87.94     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #33                 | 51300 - Administration Expense | Ditch Fund:TCD #33               | -88.60     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #35                 | 51300 - Administration Expense | Ditch Fund:TCD #35               | -89.25     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #36                 | 51300 - Administration Expense | Ditch Fund:TCD #36               | -554.52    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #37                 | 51300 - Administration Expense | Ditch Fund:TCD #37               | -90.53     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #38                 | 51300 - Administration Expense | Ditch Fund:TCD #38               | -203.56    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #39                 | 51300 - Administration Expense | Ditch Fund:TCD #39               | -405.98    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #40                 | 51300 - Administration Expense | Ditch Fund:TCD #40               | -800.34    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #41                 | 51300 - Administration Expense | Ditch Fund:TCD #41               | -486.89    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #42                 | 51300 - Administration Expense | Ditch Fund:TCD #42               | -93.84     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #43                 | 51300 - Administration Expense | Ditch Fund:TCD #43               | -94.49     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #44                 | 51300 - Administration Expense | Ditch Fund:TCD #44               | -432.18    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #46                 | 51300 - Administration Expense | Ditch Fund:TCD #46               | -95.80     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #48                 | 51300 - Administration Expense | Ditch Fund:TCD #48               | -96.46     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #50                 | 51300 - Administration Expense | Ditch Fund:TCD #50               | -97.11     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #51                 | 51300 - Administration Expense | Ditch Fund:TCD #51               | -384.68    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #52                 | 51300 - Administration Expense | Ditch Fund:TCD #52               | -4,848.23  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #53                 | 51300 - Administration Expense | Ditch Fund:TCD #53               | -47.99     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - TCD #55                 | 51300 - Administration Expense | Ditch Fund:TCD #55               | -239.93    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - WCD #Sub-1              | 51300 - Administration Expense | Ditch Fund:WCD #Sub-1            | -2,853.78  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - WCD #8                  | 51300 - Administration Expense | Ditch Fund:WCD #8                | -1,170.30  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - WCD #9                  | 51300 - Administration Expense | Ditch Fund:WCD #9                | -1,986.04  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - WCD #10                 | 51300 - Administration Expense | Ditch Fund:WCD #9                | -97.11     |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - WCD #18                 | 51300 - Administration Expense | Ditch Fund:WCD #18               | -1,093.98  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - WCD #20                 | 51300 - Administration Expense | Ditch Fund:WCD #20               | -487.54    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - WCD #25                 | 51300 - Administration Expense | Ditch Fund:WCD #25               | -388.30    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - WCD #35                 | 51300 - Administration Expense | Ditch Fund:WCD #35               | -484.27    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT - WCD #39                 | 51300 - Administration Expense | Ditch Fund:WCD #39               | -484.27    |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT STAFF - DITCH PROJECTS    | 49000 - Project Administration | Administrative Fund:General Cash | 37,249.44  |
| 12/31/2023 | StSpl2023 | General Journal | BILLABLE RATE SPLIT STAFF - CONSTRUCTION P... | 49000 - Project Administration | Administrative Fund:General Cash | 209,673.44 |
| 12/31/2023 | 2024Ne... | General Journal | 3.5% INTEREST FOR REPAIR                      | 53480 - Interest Expense       | Ditch Fund:TCD #23               | -2,407.00  |
| 12/31/2023 | 2024Ne... | General Journal | 1% INTEREST FOR RETROFIT                      | 53480 - Interest Expense       | Ditch Fund:TCD #37               | -3,155.84  |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #15               | -458.87    |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #17               | -2,001.17  |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #19               | -601.92    |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #20               | -222.89    |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #22               | -704.59    |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #24               | -206.95    |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #28               | -446.46    |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #35               | -2,019.40  |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #41               | -1,146.37  |
| 12/31/2023 | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                       | 53480 - Interest Expense       | Ditch Fund:TCD #48               | -245.93    |



**Bois de Sioux Watershed District**  
**CHECKS & JE's TO APPROVE - VENDORS & EMPLOYEES**  
 December 22, 2023 through January 25, 2024

| Date          | Num       | Type            | Memo  | Account                  | Class  | Amount            |
|---------------|-----------|-----------------|---|--------------------------|--|-------------------|
| 12/31/2023    | 2024Ne... | General Journal | INTEREST ON NEG BALANCE                     | 53480 · Interest Expense | Ditch Fund:WCD #35                                       | -559.94           |
| 12/31/2023    | 2024Ne... | General Journal | INTEREST ON NEG BALANCE TRANSFER TO CF T... | 43000 · Interest Income  | Construction Fund  | 14,177.33         |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Administrative Fund:General Cash                         | 687.27            |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La... | 3,576.40          |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Construction Fund:Buffers/Riparian/Sediment Loss         | 374.72            |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Construction Fund:Moonshine Project                      | 2,279.15          |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Construction Fund:North Ottawa Impoundment:N.O. Dev ...  | 85.13             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:BdSWD #3                                      | 143.56            |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:GCD #3  | 20.72             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:JCD #11                                       | 146.54            |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:JCD #12                                       | 35.03             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:JCD #14                                       | 38.86             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:JCD #2  | 194.89            |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:JCD #3  | 27.06             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:JCD #6  | 255.93            |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:JCD #7  | 33.10             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #10                                       | 19.84             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #11                                       | 65.49             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #13                                       | 21.09             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #16                                       | 0.76              |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #18                                       | 0.65              |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #1E                                       | 21.77             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #1W                                       | 29.53             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #2  | 53.91             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #26                                       | 21.62             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #27                                       | 5.70              |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #29                                       | 21.65             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #30                                       | 13.42             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #31                                       | 16.51             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #32                                       | 3.88              |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #33                                       | 26.77             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #36                                       | 28.28             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #38                                       | 16.80             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #39                                       | 1.44              |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #4  | 55.18             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #40                                       | 23.53             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #42                                       | 27.52             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #43                                       | 22.67             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #44                                       | 8.43              |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #46                                       | 27.23             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #50                                       | 5.39              |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #51                                       | 20.90             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #52                                       | 44.75             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #53                                       | 92.38             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #55                                       | 12.27             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #7  | 26.80             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #8  | 0.39              |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:TCD #9  | 1.17              |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:WCD #18                                       | 46.55             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:WCD #20                                       | 68.05             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:WCD #25                                       | 64.98             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:WCD #39                                       | 30.37             |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:WCD #8  | 193.55            |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:WCD #9  | 463.44            |
| 12/31/2023    | 2024Ne... | General Journal | SPLIT NEG BALANCE INTEREST                  | 43000 · Interest Income  | Ditch Fund:WCD #Sub-1                                    | 537.19            |
| 12/31/2023    | 2024Ne... | General Journal | ALLOCATE NEG BALANCE INTEREST TO DITCHES    | 43000 · Interest Income  | Construction Fund  | -3,037.54         |
| 12/31/2023    | 2024Ne... | General Journal | ALLOCATE NEG BALANCE INTEREST TO GENERAL... | 43000 · Interest Income  | Construction Fund  | -687.27           |
| 12/31/2023    | 2024Ne... | General Journal | ALLOCATE NEG BALANCE INTEREST TO CONST F... | 43000 · Interest Income  | Construction Fund  | -6,315.40         |
| Total no name |           |                 |   |                          |  | 6,862.59          |
| <b>TOTAL</b>  |           |                 |   |                          |  | <b>242,255.81</b> |

# TREASURER'S REPORT

DECEMBER 2023

## BANK ACCOUNT BALANCES FROM BANK STATEMENTS

|                                       |                 |   |
|---------------------------------------|-----------------|---|
| Bank - Checking, No Interest          | \$ 1,555,362.52 | x |
| GCD #21 Surety                        | \$ 60,038.83    | x |
| BdSWD No. 5 Surety                    | \$ 60,020.21    | x |
| Bank - Checking, Interest             | \$ 2,833,243.27 | x |
| Bank - Checking, No Interest          | 3,748.00        | x |
| Bank - Money Market, Interest         | \$ 5,243,695.73 | x |
| Bank - CD's, Interest                 | \$ -            |   |
| END OF MONTH AMOUNT IN BANK ACCOUNTS: | \$ 9,756,108.56 |   |

## ACCOUNTING FUND BALANCES FROM QUICKBOOKS

|                     | Beginning Balance<br>from Quickbooks<br>12/31/2022 | 2023<br>YTD Revenue<br>12/31/2023 | 2023<br>YTD Expenses<br>12/31/2023 | Current<br>Fund Balance<br>12/31/2023 |  |
|---------------------|--|-----------------------------------|------------------------------------|---------------------------------------|--|
| Payroll Liabilities | 0.00   | 0.00                              | (2,787.98)                         | (2,787.98)                            |  |
| General Fund(*)     | 425,093.67   | 188,324.84                        | (189,822.99)                       | 423,595.52                            | TROY                                     |
| Ditch Fund          |  |                                   |                                    |                                       | If nothing else<br>was done this year... |
| Total BdSWD #3      | 87,567.47  | 1,072.31                          | (154.48)                           | 88,485.30                             | 87,412.99                                |
| Total BdSWD #5      | 0.00   | 60,035.21                         | (29,502.80)                        | 30,532.41                             | (29,502.80)                              |
| Total GCD #3        | 0.00   | 51,041.68                         | (38,272.68)                        | 12,769.00                             | (38,272.68)                              |
| Total GCD #21       | 9,095.34   | 17,753.42                         | (106,960.94)                       | (80,112.18)                           | (97,865.60)                              |
| Total JCD #2        | 129,452.79   | 2,951.95                          | (12,283.08)                        | 120,121.66                            | 117,169.71                               |
| Total JCD #3        | 23,223.81  | 2,859.96                          | (9,406.58)                         | 16,677.19                             | 16,567.23                                |
| Total JCD #4        | 2.23   | 0.02                              | 0.00                               | 2.25                                  | 2.23                                     |
| Total JCD #6        | 136,069.40   | 28,710.11                         | (7,040.75)                         | 157,738.76                            | 129,028.65                               |
| Total JCD #7        | 28,462.06  | 5,851.79                          | (13,914.41)                        | 20,399.44                             | 19,847.65                                |
| Total JCD #11       | 111,168.42   | 1,094.56                          | (21,941.87)                        | 90,321.11                             | 89,226.55                                |
| Total JCD #12       | 67,373.74  | 30,082.52                         | (75,868.29)                        | 21,587.97                             | 21,505.45                                |
| Total JCD #14       | (115,047.32)                                       | 146,052.50                        | (7,051.81)                         | 23,953.37                             | (4,899.13)                               |
| Total TCD #1E       | 10,600.32  | 7,316.52                          | (4,501.79)                         | 13,415.05                             | 13,098.53                                |
| Total TCD #1W       | 13,323.89  | 5,255.91                          | (379.11)                           | 18,200.69                             | 17,944.78                                |
| Total TCD #2        | 28,812.19  | 5,468.04                          | (1,056.10)                         | 33,224.13                             | 32,756.09                                |
| Total TCD #4        | 42,130.28  | 5,426.88                          | (13,546.80)                        | 34,010.36                             | 33,583.48                                |
| Total TCD #7        | 27,180.10  | 5,361.20                          | (16,021.35)                        | 16,519.95                             | 15,558.75                                |
| Total TCD #8        | (3,270.90)   | 7,177.04                          | (3,667.10)                         | 239.04                                | (438.00)                                 |
| Total TCD #9        | (13,094.43)  | 16,382.75                         | (2,567.81)                         | 720.51                                | (1,162.24)                               |
| Total TCD #10       | 6,776.30   | 6,547.07                          | (1,093.00)                         | 12,230.37                             | 12,483.30                                |
| Total TCD #11       | 35,295.76  | 5,810.32                          | (743.28)                           | 40,362.80                             | 39,552.48                                |
| Total TCD #13       | 11,657.44  | 1,546.30                          | (204.54)                           | 12,999.20                             | 12,252.90                                |
| Total TCD #15       | (11,927.98)  | 6,788.85                          | (4,442.39)                         | (9,581.52)                            | (12,370.37)                              |
| Total TCD #16       | (3,997.58)   | 8,137.12                          | (3,673.94)                         | 465.60                                | 328.48                                   |
| Total TCD #17       | (47,155.73)  | 8,293.22                          | (2,923.31)                         | (41,785.82)                           | (41,829.04)                              |
| Total TCD #18       | 1,553.37   | 3,989.69                          | (5,145.18)                         | 397.88                                | 408.19                                   |
| Total TCD #19       | 3,015.10   | 3,075.18                          | (18,658.89)                        | (12,568.61)                           | (12,243.79)                              |
| Total TCD #20       | 7,734.05   | 4,478.95                          | (16,867.05)                        | (4,654.05)                            | (4,633.00)                               |
| Total TCD #22       | (1,412.35)   | 12,430.05                         | (25,729.98)                        | (14,712.28)                           | (22,142.33)                              |
| Total TCD #23       | (72,826.61)  | 9,649.12                          | (8,000.95)                         | (71,178.44)                           | (70,577.56)                              |
| Total TCD #24       | 6,265.06   | 5,995.43                          | (16,581.79)                        | (4,321.30)                            | (3,816.73)                               |
| Total TCD #26       | 12,270.89  | 5,323.74                          | (4,266.73)                         | 13,327.90                             | 12,774.16                                |
| Total TCD #27       | 41,291.18  | 21,933.11                         | (59,709.39)                        | 3,514.90                              | 2,381.79                                 |
| Total TCD #28       | (13,398.81)  | 6,693.55                          | (2,617.17)                         | (9,322.43)                            | (9,315.98)                               |
| Total TCD #29       | 15,738.35  | 1,569.53                          | (3,964.48)                         | 13,343.40                             | 13,273.87                                |
| Total TCD #30       | 3,035.57   | 6,823.56                          | (1,585.78)                         | 8,273.35                              | 8,449.79                                 |
| Total TCD #31       | 12,521.26  | 6,658.52                          | (9,003.53)                         | 10,176.25                             | 8,317.73                                 |
| Total TCD #32       | 1,268.61   | 3,194.03                          | (2,071.85)                         | 2,390.79                              | 2,196.76                                 |
| Total TCD #33       | 15,144.68  | 1,616.64                          | (263.78)                           | 16,497.54                             | 16,280.90                                |
| Total TCD #35       | 19,885.85  | 0.00                              | (55,627.59)                        | (35,741.74)                           | (35,741.74)                              |
| Total TCD #36       | 18,400.86  | 8,793.76                          | (9,762.74)                         | 17,431.88                             | 15,838.12                                |

|                          |              |               |                 |              |                |
|--------------------------|--------------|---------------|-----------------|--------------|----------------|
| Total TCD #37            | (343,887.22) | 39,651.80     | (14,503.95)     | (318,739.37) | (318,011.17)   |
| Total TCD #38            | 8,276.16     | 2,691.70      | (612.24)        | 10,355.62    | 10,163.92      |
| Total TCD #39            | 7,222.47     | 3,368.97      | (9,704.20)      | 887.24       | (1,481.73)     |
| Total TCD #40            | 20,063.34    | 12,651.29     | (18,212.40)     | 14,502.23    | 13,050.94      |
| Total TCD #41            | (31,413.84)  | 20,433.58     | (12,956.76)     | (23,937.02)  | (28,370.60)    |
| Total TCD #42            | 12,342.48    | 7,920.73      | (3,298.92)      | 16,964.29    | 12,443.56      |
| Total TCD #43            | 25,196.94    | 2,950.48      | (14,173.63)     | 13,973.79    | 13,823.31      |
| Total TCD #44            | 5,010.27     | 5,781.38      | (5,598.78)      | 5,192.87     | 5,111.49       |
| Total TCD #46            | 14,903.36    | 2,302.60      | (421.39)        | 16,784.57    | 16,581.97      |
| Total TCD #48            | (8,344.14)   | 3,653.57      | (444.62)        | (5,135.19)   | (5,388.76)     |
| Total TCD #50            | 2,980.56     | 540.29        | (198.06)        | 3,322.79     | 3,282.50       |
| Total TCD #51            | 17,978.33    | 10,486.94     | (15,581.30)     | 12,883.97    | 8,197.03       |
| Total TCD #52            | 24,876.91    | 13,827.16     | (11,120.65)     | 27,583.42    | 26,456.26      |
| Total TCD #53            | 60,588.48    | 2,674.93      | (6,328.35)      | 56,935.06    | 56,260.13      |
| Total TCD #55            | 6,350.18     | 1,593.47      | (378.61)        | 7,565.04     | 7,471.57       |
| Total WCD #Sub-1         | 20,365.08    | 2,581,967.77  | (2,271,240.24)  | 331,092.61   | (2,250,875.16) |
| Total WCD #8             | 127,930.35   | 1,445.66      | (10,082.85)     | 119,293.16   | 117,847.50     |
| Total WCD #9             | 301,340.40   | 25,457.99     | (41,160.60)     | 285,637.79   | 260,179.80     |
| Total WCD #18            | 22,630.04    | 9,776.60      | (3,712.71)      | 28,693.93    | 28,917.33      |
| Total WCD #20            | 29,703.53    | 16,958.16     | (4,721.39)      | 41,940.30    | 40,832.14      |
| Total WCD #25            | 36,716.07    | 5,394.54      | (2,061.96)      | 40,048.65    | 39,554.11      |
| Total WCD #35            | (16,001.32)  | 6,872.59      | (2,563.31)      | (11,692.04)  | (11,564.63)    |
| Total WCD #39            | 14,226.77    | 7,652.04      | (3,158.97)      | 18,719.84    | 17,717.80      |
| Total Ditch Fund - Other | 0.00         | 0.00          | 0.00            | 0.00         | 0.00           |
| Total Ditch Fund         | 1,003,239.86 | 3,325,296.35  | (3,069,310.98)  | 1,259,225.23 |                |
| Construction Fund(*)     | 8,319,387.16 | 16,579,850.28 | (18,004,390.00) | 6,894,847.44 |                |
| RRWMB Fund               | 0.00         | 811,101.07    | (811,101.07)    | 0.00         |                |
| TOTAL Funds              | 9,747,720.69 | 20,904,572.54 | (22,077,413.02) | 8,574,880.21 |                |

## RECONCILE BANK STATEMENTS TO QUICKBOOKS

|   |              |
|---|--------------|
| Bank Statement Total From Top:                          | 9,756,108.56 |
| Enter Quickbooks Bank Account Balance Total Assets:     | 8,574,880.21 |
| + Enter Uncleared Transactions Bank of the West:        | (25,629.95)  |
| + Enter Uncleared Transactions Star Bank:               | 1,206,382.71 |
| + Enter Star Bank checks written 12/26/23 - 12/31/23    | 2,862.53     |
| - Enter Star Bank Deposits received 12/26/23 - 12/31/23 | (2,386.94)   |
| Quickbooks Total:                                       | 9,756,108.56 |

|  |              |
|--|--------------|
| Enter Quickbooks Total from Fund Balances Income/Expense Report: | 8,577,668.19 |
| Enter Quickbooks Total from Balance Sheet Current Liabilities:   | (2,787.98)   |
| Total:   | 8,574,880.21 |
| Enter Quickbooks Total Assets from Bank Balances Report:         | 8,574,880.21 |

**Bois de Sioux Watershed District**  
**2023 GENERAL FUND BUDGET**  
January through December 2023

|  | Jan - Dec 23      | Budget            |
|--|-------------------|-------------------|
| <b>Income</b>                          |                   |                   |
| Investment Income                      | 5,133.37          | 2,000.00          |
| 42000 · General Property Taxes         | 177,031.82        | 177,000.00        |
| 45000 · Miscellaneous Income           | 2,594.31          | 3,000.00          |
| 49000 · Project Administration         | 246,922.88        | 210,000.00        |
| 49300 · State Credits & Ag M H Credits | 3,586.64          | 1,600.00          |
| <b>Total Income</b>                    | <b>435,269.02</b> | <b>393,600.00</b> |
| <b>Gross Profit</b>                    | <b>435,269.02</b> | <b>393,600.00</b> |
| <b>Expense</b>                         |                   |                   |
| 51000 · Annual Report                  | 1,350.94          | 1,750.00          |
| 55130 · Website                        | 2,201.73          | 2,000.00          |
| 55140 · Mileage Expense Advisory Com   | 0.00              | 0.00              |
| 59150 · Education                      | 3,172.02          | 3,200.00          |
| 51100 · Accounting Services            | 24,649.68         | 27,000.00         |
| 51300 · Administration Expense         | 59,711.21         | 62,000.00         |
| 51500 · Advertising Expense            | 5,548.42          | 5,600.00          |
| 51600 · Building and Structures        | 0.00              | 0.00              |
| 51800 · District Insurance & Dues      | 48,818.00         | 48,900.00         |
| 51900 · Engineering Services           | 16,410.00         | 20,000.00         |
| 52100 · Equipment Lease & Rental       | 3,340.80          | 4,000.00          |
| 52200 · Fringe Benefits                | 22,292.52         | 24,000.00         |
| 52600 · Legal Fees                     | 37,831.81         | 38,000.00         |
| 52700 · Manager Compensation           | 8,594.68          | 25,000.00         |
| 52800 · Meeting Expense                | 2,981.03          | 3,300.00          |
| 52900 · Mileage Expense Board          | 6,150.83          | 5,500.00          |
| 53100 · Mileage Expense Staff          | 21.62             | 0.00              |
| 53200 · Miscellaneous Expenses         | 2,478.39          | 2,500.00          |
| 53300 · Office Equip & Furniture       | 182.63            | 250.00            |
| 53400 · Office Operations              | 11,312.57         | 12,000.00         |
| 53500 · Office Supplies                | 3,070.84          | 2,500.00          |
| 53600 · Other Supplies                 | 3,497.92          | 3,200.00          |
| 53700 · Payroll Expenses               | 9,822.96          | 9,800.00          |
| 53800 · Payroll Taxes                  | 10,983.78         | 11,000.00         |
| 54100 · Repairs and Maintenance        | 16,059.69         | 16,500.00         |
| 54400 · Vehicle Fuel                   | 3,417.45          | 4,000.00          |
| 54500 · Vehicle Maint & Repair         | 2,907.65          | 2,800.00          |
| 54700 · Wages and Salaries             | 129,851.04        | 130,000.00        |
| <b>Total Expense</b>                   | <b>436,660.21</b> | <b>464,800.00</b> |
| <b>Net Income</b>                      | <b>-1,391.19</b>  | <b>-71,200.00</b> |

**Bois de Sioux Watershed District**  
**2023 CONSTRUCTION FUND BUDGET**  
January through December 2023

|  | Jan - Dec 23         | Budget               |
|--|----------------------|----------------------|
| <b>Income</b>                          |                      |                      |
| 39502 · FEMA/HSEM 2022                 | 1,368.75             | 1,400.00             |
| 49450 · Internal Transfer In           | 7,012,564.19         | 1,323,840.00         |
| 44510 · RRWMB Base Funding Grant       | 100,000.00           | 100,000.00           |
| 44505 · RRWMB WQ Project Grant         | 1,577,142.38         | 1,578,000.00         |
| 44500 · Project Grant                  | 4,396,835.58         | 4,270,000.00         |
| Ditch Revenues                         | 32,000.00            | 32,000.00            |
| 41100 · Riparian Aid MN DOR            | 119,122.50           | 120,000.00           |
| Investment Income                      | 78,072.11            | 50,000.00            |
| 47100 · Storage Building Rental Income | 1,000.00             | 800.00               |
| 42000 · General Property Taxes         | 794,903.33           | 795,000.00           |
| 44000 · Land Rental Income             | 866,935.59           | 867,000.00           |
| 45500 · Land Sale                      | 1,098,585.67         | 1,099,000.00         |
| 45000 · Miscellaneous Income           | 8,489.54             | 7,800.00             |
| 48000 · Permit Fees                    | 250.00               | 0.00                 |
| 49100 · Project Team Income            | 7,800.03             | 7,800.00             |
| 49300 · State Credits & Ag M H Credits | 16,197.73            | 7,200.00             |
| 49400 · Transfer In                    | 468,582.88           | 468,600.00           |
| <b>Total Income</b>                    | <b>16,579,850.28</b> | <b>10,728,440.00</b> |
| <b>Gross Profit</b>                    | <b>16,579,850.28</b> | <b>10,728,440.00</b> |
| <b>Expense</b>                         |                      |                      |
| 54955 · Internal Transfer Out          | 7,012,564.19         | 1,324,000.00         |
| 60000 · State Grant Expense Activities | 2,569,714.81         | 2,553,460.00         |
| 51675 · Clean Water Cost Share Policy  | 0.00                 | 0.00                 |
| 51670 · Culvert Szng Cost Share Policy | 0.00                 | 0.00                 |
| 51020 · Buffers                        | 102,645.09           | 101,000.00           |
| 50100 · Stream Gaging Expense          | 21,878.08            | 14,000.00            |
| Permits                                | 233,760.59           | 105,000.00           |
| 55110 · Programs with SWCDs            | 5,000.00             | 5,000.00             |
| 51100 · Accounting Services            | 0.00                 | 0.00                 |
| 51200 · Project Construction           | 5,656,914.61         | 5,395,000.00         |
| 51300 · Administration Expense         | 68,942.71            | 190,000.00           |
| 51400 · River Watch/Expense            | 3,466.00             | 3,400.00             |
| 51500 · Advertising Expense            | 9,032.69             | 9,200.00             |
| 51900 · Engineering Services           | 1,798,364.37         | 1,800,000.00         |
| 52600 · Legal Fees                     | 62,853.72            | 65,000.00            |
| 52700 · Manager Compensation           | 14,690.06            | 15,000.00            |
| 52800 · Meeting Expense                | 360.39               | 250.00               |
| 52900 · Mileage Expense Board          | 0.00                 | 500.00               |
| 53100 · Mileage Expense Staff          | 0.00                 | 1,500.00             |
| 53200 · Miscellaneous Expenses         | 2,009.40             | 2,000.00             |
| 53300 · Office Equip & Furniture       | 0.00                 | 0.00                 |
| 53400 · Office Operations              | 2,205.98             | 2,210.00             |
| 53500 · Office Supplies                | 472.38               | 500.00               |
| 53600 · Other Supplies                 | 483.73               | 500.00               |
| 53900 · Property Taxes                 | 104,651.96           | 105,000.00           |
| 54100 · Repairs and Maintenance        | 334,379.24           | 330,900.00           |
| 54400 · Vehicle Fuel                   | 0.00                 | 1,000.00             |
| <b>Total Expense</b>                   | <b>18,004,390.00</b> | <b>12,024,420.00</b> |
| <b>Net Income</b>                      | <b>-1,424,539.72</b> | <b>-1,295,980.00</b> |

**Bois de Sioux Watershed District**  
**2021 DITCH FUND BUDGET**  
January through December 2023

|  | Jan - Dec 23      | Budget            |
|--|-------------------|-------------------|
| <b>Income</b>                          |                   |                   |
| 39502 · FEMA/HSEM 2022                 | 43,448.89         | 43,500.00         |
| 49450 · Internal Transfer In           | 0.00              | 0.00              |
| 44500 · Project Grant                  | 219,735.00        | 220,000.00        |
| 20500 · Intergovernmental Revenue      | 2,036,087.56      | 2,036,080.00      |
| 20000 · Bond Proceeds                  | 60,000.00         | 60,000.00         |
| Ditch Revenues                         | 562,454.53        | 481,700.00        |
| Investment Income                      | 22,819.34         | 125.00            |
| 45000 · Miscellaneous Income           | 10,751.03         | 1,400.00          |
| 49400 · Transfer In                    | 370,000.00        | 370,000.00        |
| <b>Total Income</b>                    | 3,325,296.35      | 3,212,805.00      |
| <b>Gross Profit</b>                    | 3,325,296.35      | 3,212,805.00      |
| <b>Expense</b>                         |                   |                   |
| 54956 · Intergovernmental Expense      | 70,871.47         | 71,000.00         |
| 60000 · State Grant Expense Activities | 244,150.00        | 244,150.00        |
| 51020 · Buffers                        | 0.00              | 0.00              |
| 51200 · Project Construction           | 1,370,632.08      | 1,310,000.00      |
| 51300 · Administration Expense         | 37,249.44         | 32,000.00         |
| 51500 · Advertising Expense            | 3,341.99          | 3,600.00          |
| 51900 · Engineering Services           | 489,923.21        | 550,000.00        |
| 53480 · Interest Expense               | 14,177.33         | 0.00              |
| 52500 · Land                           | 64,253.00         | 20,000.00         |
| 52600 · Legal Fees                     | 47,680.82         | 50,000.00         |
| 52700 · Manager Compensation           | 965.26            | 1,500.00          |
| 53200 · Miscellaneous Expenses         | 76,655.95         | 200.00            |
| 53300 · Office Equip & Furniture       | 0.00              | 0.00              |
| 54100 · Repairs and Maintenance        | 631,033.68        | 635,000.00        |
| 54600 · Viewers Expense                | 18,376.75         | 20,000.00         |
| <b>Total Expense</b>                   | 3,069,310.98      | 2,937,450.00      |
| <b>Net Income</b>                      | <b>255,985.37</b> | <b>275,355.00</b> |

**Bois de Sioux Watershed District**  
**2024 GENERAL FUND BUDGET**  
January through December 2024

|  | Jan - Dec 24      | Budget            |
|--|-------------------|-------------------|
| <b>Income</b>                          |                   |                   |
| Investment Income                      | 0.00              | 2,000.00          |
| 42000 · General Property Taxes         | 1,225.99          | 200,000.00        |
| 45000 · Miscellaneous Income           | 0.00              | 3,000.00          |
| 49000 · Project Administration         | 0.00              | 210,000.00        |
| 49300 · State Credits & Ag M H Credits | 0.00              | 1,600.00          |
| <b>Total Income</b>                    | 1,225.99          | 416,600.00        |
| <b>Gross Profit</b>                    | 1,225.99          | 416,600.00        |
| <b>Expense</b>                         |                   |                   |
| 51000 · Annual Report                  | 0.00              | 1,750.00          |
| 55130 · Website                        | 55.86             | 2,000.00          |
| 55140 · Mileage Expense Advisory Com   | 0.00              | 25.00             |
| 59150 · Education                      | 0.00              | 3,200.00          |
| 51100 · Accounting Services            | 340.00            | 22,000.00         |
| 51300 · Administration Expense         | 124.73            | 60,000.00         |
| 51500 · Advertising Expense            | 624.78            | 3,800.00          |
| 51600 · Building and Structures        | 0.00              | 250.00            |
| 51800 · District Insurance & Dues      | 0.00              | 48,900.00         |
| 51900 · Engineering Services           | 410.00            | 20,000.00         |
| 52100 · Equipment Lease & Rental       | 251.21            | 5,500.00          |
| 52200 · Fringe Benefits                | 2,234.70          | 25,000.00         |
| 52600 · Legal Fees                     | 4,391.00          | 47,000.00         |
| 52700 · Manager Compensation           | 0.00              | 25,000.00         |
| 52800 · Meeting Expense                | 206.90            | 5,000.00          |
| 52900 · Mileage Expense Board          | 0.00              | 5,500.00          |
| 53100 · Mileage Expense Staff          | 0.00              | 350.00            |
| 53200 · Miscellaneous Expenses         | 0.00              | 2,500.00          |
| 53300 · Office Equip & Furniture       | 0.00              | 500.00            |
| 53400 · Office Operations              | 560.21            | 13,000.00         |
| 53500 · Office Supplies                | 454.66            | 2,500.00          |
| 53600 · Other Supplies                 | 0.00              | 3,200.00          |
| 53700 · Payroll Expenses               | 427.99            | 10,192.00         |
| 53800 · Payroll Taxes                  | 402.97            | 11,440.00         |
| 54100 · Repairs and Maintenance        | 0.00              | 1,200.00          |
| 54400 · Vehicle Fuel                   | 213.99            | 5,000.00          |
| 54500 · Vehicle Maint & Repair         | 62.06             | 2,000.00          |
| 54700 · Wages and Salaries             | 5,599.83          | 135,200.00        |
| <b>Total Expense</b>                   | 16,360.89         | 462,007.00        |
| <b>Net Income</b>                      | <b>-15,134.90</b> | <b>-45,407.00</b> |

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Cash Basis

**Bois de Sioux Watershed District**  
**2022 CONSTRUCTION FUND BUDGET**  
January through December 2024

|  | Jan - Dec 24      | Budget               |
|--|-------------------|----------------------|
| <b>Income</b>                          |                   |                      |
| 39503 · FEMA/HSEM 2023                 | 12,159.79         | 0.00                 |
| 44500 · Project Grant                  | 306,783.22        | 13,437,521.96        |
| 41100 · Riparian Aid MN DOR            | 12,961.50         | 110,000.00           |
| 47100 · Storage Building Rental Income | 0.00              | 800.00               |
| 42000 · General Property Taxes         | 5,522.83          | 916,500.00           |
| 44000 · Land Rental Income             | 0.00              | 831,895.00           |
| 45000 · Miscellaneous Income           | 0.00              | 536,750.00           |
| <b>Total Income</b>                    | <b>337,427.34</b> | <b>15,833,466.96</b> |
| <b>Gross Profit</b>                    | <b>337,427.34</b> | <b>15,833,466.96</b> |
| <b>Expense</b>                         |                   |                      |
| 60000 · State Grant Expense Activities | 94,010.28         | 542,906.00           |
| 51675 · Clean Water Cost Share Policy  | 0.00              | 716,500.00           |
| 51670 · Culvert Szng Cost Share Policy | 0.00              | 1,063,500.00         |
| 51020 · Buffers                        | -10,288.00        | 107,000.00           |
| 50100 · Stream Gaging Expense          | 700.00            | 50,000.00            |
| Permits                                | 1,827.50          | 125,000.00           |
| 55110 · Programs with SWCDs            | 0.00              | 25,000.00            |
| 51200 · Project Construction           | 15,112.75         | 13,365,600.00        |
| 51300 · Administration Expense         | 0.00              | 203,800.00           |
| 51400 · River Watch/Expense            | 0.00              | 3,200.00             |
| 51500 · Advertising Expense            | 600.18            | 12,000.00            |
| 51900 · Engineering Services           | 118,397.32        | 1,627,000.00         |
| 52600 · Legal Fees                     | 4,427.50          | 30,000.00            |
| 52700 · Manager Compensation           | 0.00              | 10,000.00            |
| 52800 · Meeting Expense                | 0.00              | 1,500.00             |
| 52900 · Mileage Expense Board          | 0.00              | 150.00               |
| 53100 · Mileage Expense Staff          | 0.00              | 500.00               |
| 53200 · Miscellaneous Expenses         | 0.00              | 4,850.00             |
| 53300 · Office Equip & Furniture       | 0.00              | 1,000.00             |
| 53400 · Office Operations              | 42.09             | 1,500.00             |
| 53600 · Other Supplies                 | 0.00              | 1,000.00             |
| 53900 · Property Taxes                 | 0.00              | 100,000.00           |
| 54100 · Repairs and Maintenance        | 155.76            | 140,000.00           |
| 54400 · Vehicle Fuel                   | 0.00              | 1,000.00             |
| <b>Total Expense</b>                   | <b>224,985.38</b> | <b>18,133,006.00</b> |
| <b>Net Income</b>                      | <b>112,441.96</b> | <b>-2,299,539.04</b> |



**Bois de Sioux Watershed District**  
**2024 DITCH FUND BUDGET**  
January through December 2024

|                                   | Jan - Dec 24     | Budget              |
|-----------------------------------|------------------|---------------------|
| <b>Income</b>                     |                  |                     |
| 39503 · FEMA/HSEM 2023            | 65,244.00        | 150,000.00          |
| 49450 · Internal Transfer In      | 0.00             | 1,780,000.00        |
| 20500 · Intergovernmental Revenue | 0.00             | 2,595,000.00        |
| Ditch Revenues                    | 6,626.40         | 438,080.00          |
| Investment Income                 | 0.00             | 5,000.00            |
| 45000 · Miscellaneous Income      | 388.50           | 5,000.00            |
| <b>Total Income</b>               | <b>72,258.90</b> | <b>4,973,080.00</b> |
| <b>Gross Profit</b>               | <b>72,258.90</b> | <b>4,973,080.00</b> |
| <b>Expense</b>                    |                  |                     |
| 54956 · Intergovernmental Expense | 200.00           | 2,000.00            |
| 51200 · Project Construction      | 0.00             | 3,784,580.00        |
| 51300 · Administration Expense    | 0.00             | 25,000.00           |
| 51500 · Advertising Expense       | 190.00           | 5,000.00            |
| 51900 · Engineering Services      | 44,198.59        | 500,000.00          |
| 53480 · Interest Expense          | 0.00             | 20,000.00           |
| 52500 · Land                      | 16,797.00        | 130,000.00          |
| 52600 · Legal Fees                | 5,139.45         | 45,000.00           |
| 52700 · Manager Compensation      | 0.00             | 1,500.00            |
| 53200 · Miscellaneous Expenses    | 0.00             | 40,000.00           |
| 54100 · Repairs and Maintenance   | 0.00             | 400,000.00          |
| 54600 · Viewers Expense           | 754.53           | 20,000.00           |
| <b>Total Expense</b>              | <b>67,279.57</b> | <b>4,973,080.00</b> |
| <b>Net Income</b>                 | <b>4,979.33</b>  | <b>0.00</b>         |

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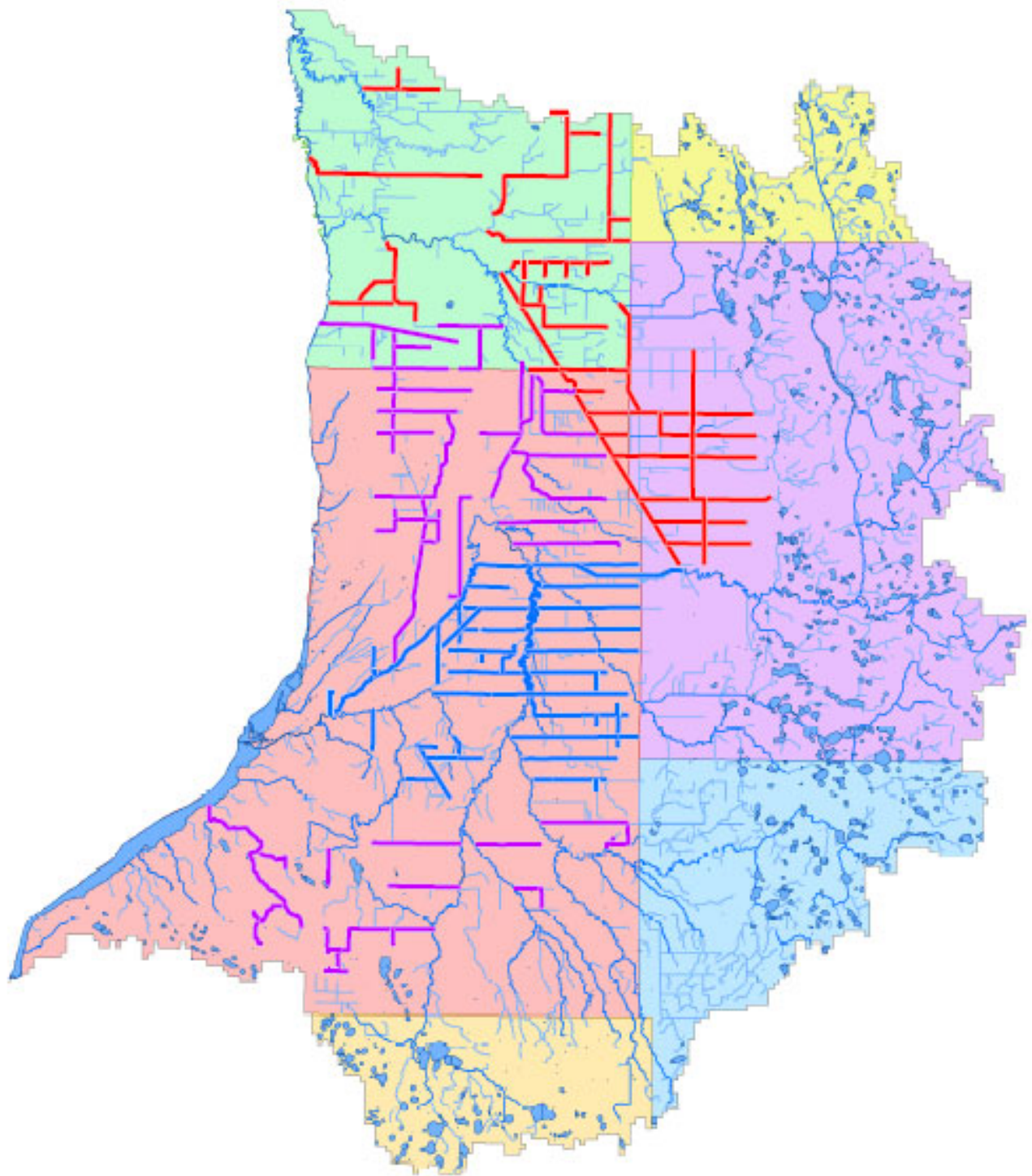
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Accrual Basis

# Bois de Sioux Watershed District APPROVE GRANT TRANSACTIONS

December 22, 2023 through January 25, 2024




| Type                                     | Date       | Num  | Name                        | Memo                                       | Account                              | Debit            | Credit            | Amount             |
|--|------------|------|-----------------------------|--|--------------------------------------|------------------|-------------------|--------------------|
| <b>Construction Fund</b>                 |            |      |                             |  |                                      |                  |                   |                    |
| <b>JCWMP/1W1Plan Imp.</b>                |            |      |                             |  |                                      |                  |                   |                    |
| <b>BWSRWBIF1 C21-9685 (\$1,064,522)</b>  |            |      |                             |  |                                      |                  |                   |                    |
| Check                                    | 01/25/2024 | 2039 | Wilkin County SWCD          | WBIF 01-37: REIMB FOR NON STRUCTURAL       | 61700 · Non-Structural Mgm Practi... | 13,216.04        |                   | 13,216.04          |
| Check                                    | 01/25/2024 | 2039 | Wilkin County SWCD          | WBIF 01-37: REIMB FOR PROJECT DEVELOPME... | 61600 · Project Development          | 3,000.00         |                   | 3,000.00           |
| Check                                    | 01/25/2024 | 2040 | Traverse County SWCD        | WBIF 01-38: SWCD COVER CROP CONTRACTS      | 61700 · Non-Structural Mgm Practi... | 30,112.00        |                   | 30,112.00          |
| Check                                    | 01/25/2024 | 2040 | Traverse County SWCD        | WBIF 01-38: AG PRACTICES, LINED WATERWAYS  | 61500 · Agricultural Practices       | 12,508.53        |                   | 12,508.53          |
| Check                                    | 01/25/2024 | 2041 | West Otter Tail County SWCD | WBIF 01-39: PROJECT DEVELOPMENT            | 61600 · Project Development          | 2,642.80         |                   | 2,642.80           |
| Total BWSRWBIF1 C21-9685 (\$1,064,522)   |            |      |                             |  |                                      | 61,479.37        | 0.00              | 61,479.37          |
| <b>BWSRWBIF2 C23-5729 (\$1,064,522)</b>  |            |      |                             |  |                                      |                  |                   |                    |
| Check                                    | 01/25/2024 | 2042 | Wilkin County SWCD          | WBIF 02-13: REIMB FOR NON STRUCTURAL       | 61700 · Non-Structural Mgm Practi... | 10,450.61        |                   | 10,450.61          |
| Check                                    | 01/25/2024 | 2042 | Wilkin County SWCD          | WBIF 02-13: REIMB FOR PROJECT DEVELOPME... | 61600 · Project Development          | 17,224.00        |                   | 17,224.00          |
| Check                                    | 01/25/2024 | 2041 | West Otter Tail County SWCD | WBIF 02-14: PROJECT DEVELOPMENT            | 61600 · Project Development          | 3,377.60         |                   | 3,377.60           |
| Check                                    | 01/25/2024 | 2041 | West Otter Tail County SWCD | WBIF 02-14: TECHNICAL ASSISTANCE           | 61300 · Technical/Engineering        | 1,478.70         |                   | 1,478.70           |
| Total BWSRWBIF2 C23-5729 (\$1,064,522)   |            |      |                             |  |                                      | 32,530.91        | 0.00              | 32,530.91          |
| Total JCWMP/1W1Plan Imp.                 |            |      |                             |  |                                      | 94,010.28        | 0.00              | 94,010.28          |
| <b>Lake Traverse WQ Improvement</b>      |            |      |                             |  |                                      |                  |                   |                    |
| <b>Phase 3</b>                           |            |      |                             |  |                                      |                  |                   |                    |
| <b>RRWMB Grant 2022FA-06 (\$1.2M)</b>    |            |      |                             |  |                                      |                  |                   |                    |
| Check                                    | 01/25/2024 | 2043 | Ohnstad Twichell, PC        | LTWQIP PHASE 3                             | 52600 · Legal Fees                   | 854.00           |                   | 854.00             |
| Check                                    | 01/25/2024 | 2052 | Moore Engineering, Inc.     | LTWQIP PHASE 3                             | 51900 · Engineering Services         | 3,498.91         |                   | 3,498.91           |
| Total RRWMB Grant 2022FA-06 (\$1.2M)     |            |      |                             |  |                                      | 4,352.91         | 0.00              | 4,352.91           |
| Total Phase 3                            |            |      |                             |  |                                      | 4,352.91         | 0.00              | 4,352.91           |
| Total Lake Traverse WQ Improvement       |            |      |                             |  |                                      | 4,352.91         | 0.00              | 4,352.91           |
| <b>Redpath Imp.&amp; Mustinka Rehab.</b> |            |      |                             |  |                                      |                  |                   |                    |
| <b>Ph 2A Mustinka Rehab</b>              |            |      |                             |  |                                      |                  |                   |                    |
| <b>LSOHC Grant (\$2,440,000)</b>         |            |      |                             |  |                                      |                  |                   |                    |
| Deposit                                  | 01/10/2024 |      | State of Minnesota          | LSOHC GRANT REQUEST #4 - FINAL             | 44500 · Project Grant                |                  | 306,783.22        | -306,783.22        |
| Total LSOHC Grant (\$2,440,000)          |            |      |                             |  |                                      | 0.00             | 306,783.22        | -306,783.22        |
| Total Ph 2A Mustinka Rehab               |            |      |                             |  |                                      | 0.00             | 306,783.22        | -306,783.22        |
| Total Redpath Imp.& Mustinka Rehab.      |            |      |                             |  |                                      | 0.00             | 306,783.22        | -306,783.22        |
| Total Construction Fund                  |            |      |                             |  |                                      | 98,363.19        | 306,783.22        | -208,420.03        |
| <b>TOTAL</b>                             |            |      |                             |  |                                      | <b>98,363.19</b> | <b>306,783.22</b> | <b>-208,420.03</b> |



**Legend**

**Ditch Inspection 3-Year Rotation Schedule:**

**Rotation**

-  2024
-  2025
-  2026





**2024 STATE OF MINNESOTA  
BOARD OF WATER and SOIL RESOURCES  
CLEAN WATER FUND COMPETITIVE GRANTS PROGRAM  
GRANT AGREEMENT**

|                |            |
|----------------|------------|
| <b>Vendor:</b> | 0000213544 |
| <b>PO#:</b>    | 3000016921 |

This Grant Agreement is between the State of Minnesota, acting through its Board of Water and Soil Resources (Board) and Bois de Sioux WD, 704 S Highway 75, Wheaton MN 56296 (Grantee).

| Grant ID        | Grant Title                                     | Awarded Amt           |
|-----------------|---|-----------------------|
| <b>C24-0065</b> | <b>Mustinka River Rehabilitation - Phase 2b</b> | <b>\$1,000,000.00</b> |

**Total Grant Awarded: \$1,000,000.00**

**Recitals**

1. The Laws of Minnesota 2023, Chapter 40, Article 2, Section 6(b) appropriated funds to the Board for the FY 2024 Clean Water Fund Projects and Practices Competitive Grants Program.
2. The Laws of Minnesota 2021, First Special Session Chapter 1, Article 2, Section 6(b), Section 6(c), and Section 6(t) authorize the Board to allocate funds for the FY 2024 Clean Water Fund Projects and Practices Competitive Grants Program.
3. The Laws of Minnesota 2019 First Special Session, Chapter 2, Article 2, Section 7(c) and Section 7(p) authorize the Board to allocate funds for the FY 2024 Clean Water Fund Projects and Practices Competitive Grants Program.
4. The Board adopted Board Order #23-64 to authorize and allocate funds for the FY 2024 Clean Water Fund Project and Practices Competitive Grants Program.
5. The Grantee has submitted a BWSR-approved work plan for this Program which is incorporated into this Grant Agreement by reference.
6. The Grantee represents that it is duly qualified and agrees to perform all services described in this Grant Agreement to the satisfaction of the Board.
7. As a condition of the grant, Grantee agrees to minimize administration costs.

**Authorized Representative**

The State's Authorized Representative is Marcey Westrick, Central Region Manager, BWSR, 520 Lafayette Road North, Saint Paul, MN 55155, (651) 284-4153, or her successor, and has the responsibility to monitor the Grantee's performance and the authority to accept the services and performance provided under this Grant Agreement.

The Grantee's Authorized Representative is:

**TITLE**  
**ADDRESS**  
**CITY**  
**TELEPHONE NUMBER**

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

**Grant Agreement**

**1. Terms of the Grant Agreement.**

- 1.1. **Effective date:** The date the Board obtains all required signatures under Minn. Stat. § 16B.98, Subd. 5. **The Board will notify the Grantee when this Grant Agreement has been executed. The Grantee must not begin work under this Grant Agreement until it is executed.**
- 1.2. **Expiration date: December 31, 2026** or until all obligations have been satisfactorily fulfilled, whichever comes first.

- 1.3. **Survival of Terms:** The following clauses survive the expiration date or cancellation of this Grant Agreement: 7. Liability; 8. State Audits; 9. Government Data Practices; 12. Governing Law, Jurisdiction, and Venue; 14. Data Disclosure; and 19. Intellectual Property Rights.

2. **Grantee's Duties.**

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

- 2.1. **Implementation:** The Grantee will implement their work plan, which is incorporated into this Grant Agreement by reference.
- 2.2. **Reporting:** All data and information provided in a Grantee's report shall be considered public.
- 2.2.1. The Grantee will submit an annual progress report to the Board by February 1 of each year on the status of Program implementation by the Grantee. Information provided must conform to the requirements and formats set by the Board.
- 2.2.2. Final Progress Report: The Grantee will submit a final progress report to the Board by February 1, **2027**, or within 30 days of completion of the project, whichever occurs sooner. Information provided must conform to the requirements and formats set by the Board. All individual grants over \$500,000 will also require a reporting expenditure by June 30 of each year.
- 2.3. **Match:** The Grantee will ensure any local match requirement will be provided as stated in Grantee's approved work plan.

3. **Time.**

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

4. **Terms of Payment.**

- 4.1. Funds will be distributed in three installments per grant: 1) The first payment of 50% will be distributed after the execution of the Grant Agreement. 2) The second payment of 40% will be distributed after the first payment of 50% has been expended and reporting requirements have been met. An eLINK Interim Financial Report that summarizes expenditures of the first 50% must be signed by the Grantee and approved by the Board. Selected grantees may be required at this point to submit documentation of the expenditures reported on the Interim Financial Report for verification. 3) The third payment of 10% will be distributed after the grant has been fully expended and reporting requirements are met. The final, 10% payment must be requested within 30 days of the expiration date of the Grant Agreement. An eLINK Final Financial Report that summarizes final expenditures for the grant must be signed by the Grantee and approved by the Board.
- 4.2. All costs must be incurred within the grant period. All incurred costs should be calculated or determined before the final report is completed or returning funds.
- 4.3. Unspent grant funds must be returned within 30 days of the expiration date of the Grant Agreement.
- 4.4. Once final reporting has been completed funds may not be re-requested as funds may not be available.
- 4.5. The obligation of the State under this Grant Agreement will not exceed the amount listed above.
- 4.6. This Grant Agreement includes an advance payment of 50 % of each grant's total amount per grant. Advance payments allow the grantee to have adequate operating capital for start-up costs, ensure their financial commitment to landowners and contractors, and to better schedule work into the future.

5. **Conditions of Payment.**

All services provided by the Grantee under this Grant Agreement must be performed to the Board's satisfaction, as set forth in this Grant Agreement. Compliance will be determined at the sole discretion of the Board's Authorized Representative and in accordance with all applicable federal, State, and local laws, policies, ordinances, rules, **FY 2024 Clean Water Fund Competitive Grant Policy**, and regulations. The Grantee will not receive payment, may be required to repay grant funds, or may have future payments withheld if work is found by the Board to be unsatisfactory or performed in violation of federal, State, or local law.

6. **Assignment, Amendments, and Waiver.**

- 6.1. **Assignment.** The Grantee may neither assign nor transfer any rights or obligations under this Grant Agreement without the prior consent of the Board and a fully executed Assignment Agreement, executed, and approved by the same parties who executed and approved this Grant Agreement, or their successors in office.
- 6.2. **Amendments.** Any amendments to this Grant Agreement must be in writing and will not be effective until approved and executed by the same parties who approved and executed the original Grant Agreement, or their successors in office. Amendments must be executed prior to the expiration of the original Grant Agreement or any amendments thereto.
- 6.3. **Waiver.** If the Board fails to enforce any provision of this Grant Agreement, that failure does not waive the provision or its right to enforce it.

**7. Liability.**

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

**8. State Audits.**

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

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

**9. Government Data Practices.**

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

**10. Workers' Compensation.**

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

**11. Publicity and Endorsement.**

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

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

**12. Governing Law, Jurisdiction, and Venue.**

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

**13. Termination.**

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

13.2. The Board may immediately terminate this Grant Agreement if the Board finds that there has been a failure to comply with the provisions of this Grant Agreement, that reasonable progress has not been made or that the purposes for which the funds were granted have not been or will not be fulfilled. The Board may take action to protect the interests of the State of Minnesota, including the refusal to disburse additional funds and requiring the return of all or part of the funds already disbursed.

**14. Data Disclosure.**

Under Minn. Stat. § 270C.65, Subd. 3, and other applicable law, the Grantee consents to disclosure of its social security number, federal employer tax identification number, and/or Minnesota tax identification number, already provided to the State, to federal and State tax agencies and State personnel involved in the payment of State obligations. These identification numbers

may be used in the enforcement of federal and State tax laws which could result in action requiring the Grantee to file State tax returns and pay delinquent State tax liabilities, if any.

**15. Prevailing Wage.**

It is the responsibility of the Grantee or contractor to pay prevailing wage for projects that include construction work of \$25,000 or more, prevailing wage rules apply per Minn. Stat. §§ 177.41 through 177.44. All laborers and mechanics employed by grant recipients and subcontractors funded in whole or in part with these State funds shall be paid wages at a rate not less than those prevailing on projects of a character similar in the locality. Bid requests must state the project is subject to prevailing wage.

**16. Municipal Contracting Law.**

Per Minn. Stat. § 471.345, grantees that are municipalities as defined in Subd. 1 of this statute must follow the Uniform Municipal Contracting Law. Supporting documentation of the bidding process utilized to contract services must be included in the Grantee's financial records, including support documentation justifying a single/sole source bid, if applicable.

**17. Constitutional Compliance.**

It is the responsibility of the Grantee to comply with requirements of the Minnesota Constitution regarding the use of Clean Water Funds to supplement traditional sources of funding.

**18. Signage.**

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

**19. Intellectual Property Rights.**

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

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

Approved:

**Bois de Sioux WD**

**Board of Water and Soil Resources**

By: \_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
(signature)

\_\_\_\_\_  
(signature)

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Meeting Agenda  
Bois de Sioux Watershed  
North Ottawa Project Team Meeting  
December 20, 2023 at 10:00 am  
Wendell Community Center**

**Project Team Members**

|   |   |                           |
|---|---|---------------------------|
| SWCD Representative                             | Randy Larson  |                           |
| Landowners                                      | Dominic Blume <b>[Absent]</b> & Jordan Schneeberger <b>[Absent]</b> |                           |
| County Commissioners                            | Eric Klindt   | Bill LaValley             |
| DNR Representatives                             | Nick Brown  | Christine Herwig (online) |
| Bois de Sioux Watershed District Board Managers | Ben Brutlag   | John Kapphahn             |

**Also Present:**

Theresa Ebbenga, DNR Regional Director **[Absent]**  
Linda Vavra, BdSWD Board President and Alternate  
Jason Beyer, BdSWD Board Manager and Alternate **[Absent]**  
Troy Fridgen, BdSWD Engineer Technician  
Lukas Croaker, BdSWD District Attorney  
Jamie Beyer, BdSWD Administrator  
Nathan Kosbau, Kosbau Brothers Farms  
Truman Raguse, Raguse Family Partnership (arrived later)

**1. Comments from the Public (none received)**

**2. Wild Rice Production**

Nathan Kosbau presented a CULTIVATED WILDRICE PROPOSAL detailing Fall 2024 cell preparations and Spring-Summer 2025 water level needs. Wild rice would provide weed and cattail control which saves the District time and resources in chemical and chemical application, in addition to offering NRE benefits. Kosbau requested a lease term that includes two growing seasons following Fall 2024 seed-bed preparation. Larson requested agronomic/water quality testing at the inlet and outlet of the selected cell. Kosbau stated there is a crop failure risk associated with high winds in this area. Kosbau stated that if the production doesn't work, the crop can be destroyed with tillage Fall 2026. Project team members discussed which cells would be operationally feasible for wild rice production. A4 and B4 have uneven topography, and with their dense cattail mats, seem to be impossible to dry-out and till. B3 is easy to flood – A4, B4, and the Collection Channel will provide water necessary for wild rice production. Wild rice seed is controlled by licenses so the District would need to sign a U of M license agreement that states that unprocessed seed cannot leave the facility without permission. Because of this requirement, Kosbau needs District approval prior to July 2024, in addition to a letter of intent from the District on or before March 1, 2024. Kosbau stated that water levels could be dropped by evapotranspiration or small stop logs, and that Kosbau would keep his own camera on the selected cell. The proposal could result in additional trips by District staff to operate gates. Brown offered to serve as Fridgen's backup if District staff are unavailable to manage water levels in the selected cell. Fridgen stated that a gage would need to be installed on the selected cell. Kosbau stated that average rent for wild rice production in northern Minnesota is \$50/acre. The Project Team will continue discussion of the proposal on January 23, 2024.

**3. DNR Agreement and Ag Lease Terms**



Administrator Beyer offered copies of the NORTH OTTAWA FLOOD IMPOUNDMENT PROJECT OPERATION AND MAINTENANCE AGREEMENT – the 10-year agreement between the District and the DNR that details cell use restrictions. For operations in 2023, Raguse Family Partnership was unable to harvest corn silage in restricted cells, harvesting a traditional corn crop instead. Beyer stated that the flexibility of the agreement is in its designation of cells – three cells revenue generation and two cells restricted, as reflected in the current ag lease. Corn silage was presented by the lessee as an early-harvested crop alternative to small grains. Project Team members discussed the need to have the crop removed in restricted cells prior to fall migration. Brown stated that he believes there is more grain left in the field for wildlife to eat following a combine vs. silage equipment, and for that reason, combining is preferred. Raguse offered an early maturity corn variety that could be harvested mid-to-late September. Project Team members were supportive of early maturity corn in the restricted cells – Cells B2 and B3. Raguse intends on planting sugar beets or corn in the unrestricted cells – Cells B1, A1, and A2. Because of the potential wild rice production in Cell B3, Truman agreed to farm Cell A3 in-lieu-of B3 in 2025, if wild rice production is approved by the District’s Board of Managers.

Herwig stated that the burrows are an important feature of the impoundment from an NRE standpoint, as they provide rare shallow, muddy habitat. She stated that shorebirds move based on the weather, and can move through at night. Fridgen stated that Cell C, depending on depth, can provide similar habitat.

#### **4. Impoundment Miscellany**

The Project Team discussed whether permits should be required to allow mobility impaired individuals to access the impoundment. The Project Team felt like this would create an administrative burden on the District and create an enforcement issue so they decided not to pursue access permits.

The Project Team then discussed the importance of installing dead-end signage on the impoundment road(s). Fridgen will acquire the signs and have them installed on the roads this spring/summer.

Beyer discussed the installation of a portable toilet at the impoundment to be installed. ~~by~~ \_\_\_\_\_.



*Bois de Sioux*  
Watershed District

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# MEMO

TO: Bois de Sioux Watershed District Board Managers

FROM: North Ottawa Project Team Members, Truman Raguse & Nathan Kosbau  
Jamie Beyer, Administrator

DATE: January 2, 2024

RE: 2024 North Ottawa Cell Use

The purpose of this memo is to relay to the Bois de Sioux Watershed District Board of Managers recommendations by the North Ottawa Project Team for proposed 2024 cell use. These recommendations were discussed at the December 20, 2023, North Ottawa Project Team meeting. Guests at the meeting included Mr. Truman Raguse, representing current Lessee, Raguse Family Partnership, and Mr. Nathan Kosbau of Kosbau Brothers Farms.

North Ottawa Project Team members expressed interest in exploring alternative methods to control invasive cattail and weed growth in certain cells in the impoundment. Cattail growth has overtaken Cells A4 and B4, creating thick, wet, dense mats that District staff have not been able to successfully eradicate or control using expensive chemical applications. The concentrated cattails limit the use of these cells for habitat by restricting the availability of open water. Noxious weed growth also presents problems in the impoundment. Untreated weeds will sow future generations of weeds if left untreated, some weed seeds can persist in the soil for decades. Common thistle, sticker, and cocklebur weeds negatively impact wildlife. Noxious weeds spread to neighboring fields, causing crop yield damage and increases the pressure for chemical treatments.

One alternative that has been proposed to crowd-out cattail and weed growth is the use of wild rice production. On March 24, 2023, Mr. Nathan Kosbau provided a presentation detailing how impoundment operations could support the establishment and growth of wild rice. Wild rice is not a common plant in this region of Minnesota; its presence in the impoundment would add habitat diversity for wildlife. Project Team members took several months to discuss this alternative with their representing organizations and each other. Mr. Kosbau was invited back in December 2023, to discuss the positives and negatives of wild rice production and to determine what lease terms would be required.

Mr. Kosbau is interested in preparation and seeding of Cell B3 in Fall 2024, with wild rice growth and harvest expected in calendar years 2025 and 2026. The crop could be destroyed with tillage following 2026 harvest if deemed unsuccessful. Wind will be a risk to the crop. District staff recognize that water levels will need to be more closely monitored and controlled – minimal rent collected would be used to offset cell management costs, agronomic/water quality sampling and testing, and property taxes.

## RECOMMENDATIONS FOR 2024

### 1. Revenue Generating / Unrestricted Cells

*Lessee, Raguse Family Partnership, indicated these cells may be planted to corn or sugar beets.*

A1 96.1 TILLABLE ACRES

A2 95.1 TILLABLE ACRES

B1 105 TILLABLE ACRES

Lease income: 296.20 acres x \$250 = \$74,050

### 2. Revenue Generating + NRE Cells/Restricted Cells

*Raguse Family Partnership indicated these cells will be planted to an early maturity corn, for example a 75-day variety, that will be harvested mid-to-late September 2024.*

B2 124.8 TILLABLE ACRES

B3 123.4 TILLABLE ACRES

Lease income: 296.20 acres x \$250 = \$62,050

### 3. Preparation for 2025

*Following harvest 2024, Kosbau Brothers Farms will prepare Cell B3 for wild rice planting which will be harvested in 2025 and 2026. Raguse Family Partnership will prepare Cell A3 for agricultural production in 2025.*

A3 99.9 TILLABLE ACRES

Lease income (2025): 99.9 acres x \$250 = \$24,975

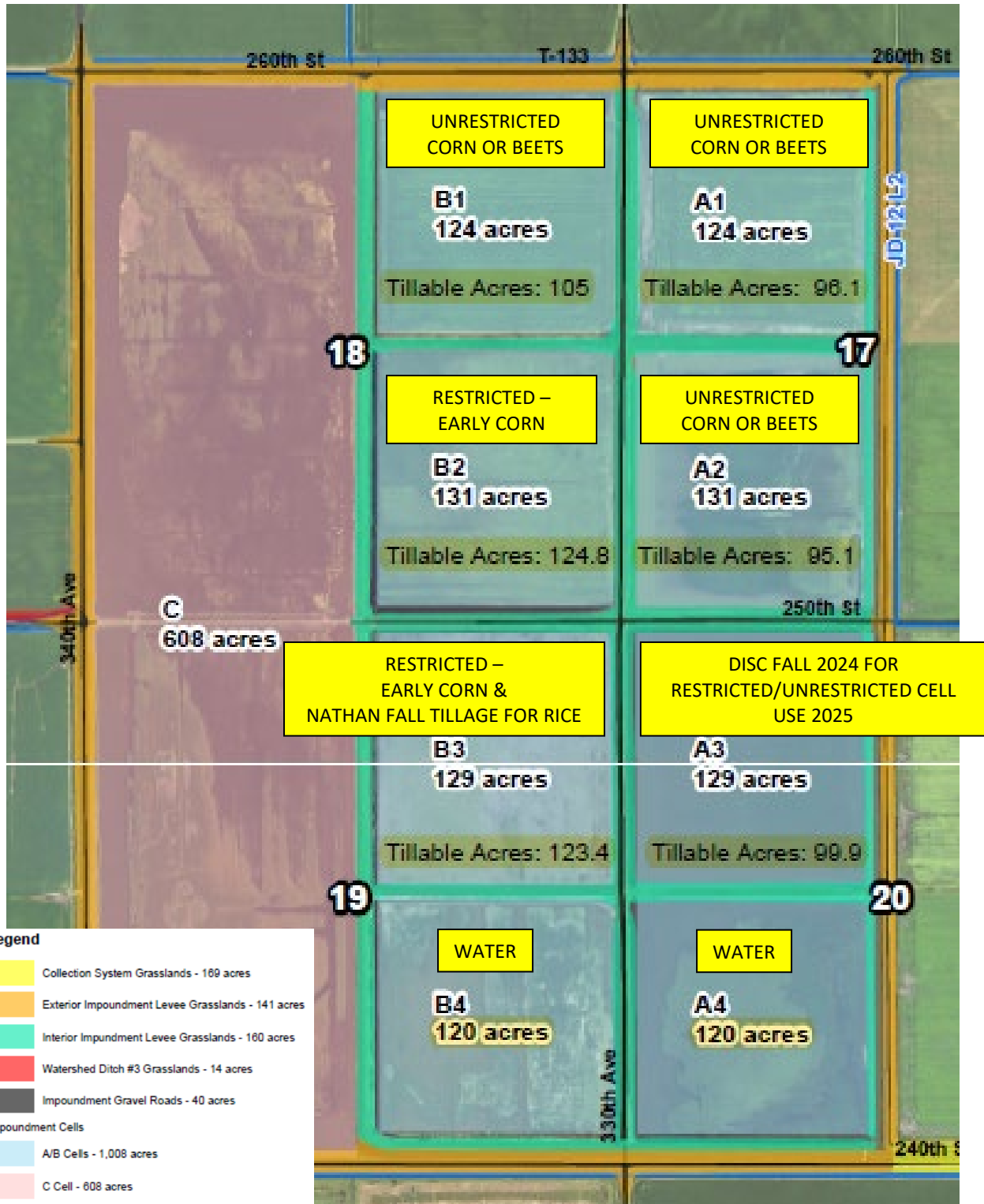
### 4. Wild Rice Production for 2025 & 2026

*Wild rice production will be leased in Cell B3. Agronomic/water quality sampling and testing will be conducted at the inlet and outlet of the cell.*

B3 123.4 TILLABLE ACRES

Lease income (2025 and 2026): 123.4 acres x \$\_\_\_\_\_ = \$\_\_\_\_\_

## NORTH OTTAWA 2024 OPERATIONS





**Bois de Sioux**  
**Watershed District**

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January 25, 2023

**Re: Letter of Intent – Wild Rice Production in the North Ottawa Flood Impoundment**

To Whom It May Concern:

The Bois de Sioux Watershed District (the “District”) owns and operates the North Ottawa Impoundment, a 16,000 acre-foot flood impoundment in Sections 17, 18, and 19 of North Ottawa Township, Grant County, Minnesota.

The North Ottawa Impoundment is divided into nine interior cells. The impoundment consists of dikes, culverts, and flood gates that can be used to regulate water levels within the various cells. Following spring snowmelt and runoff, water is collected in the cells and then released at controlled intervals by individual gates. During the growing season, individual cells are actively managed for agricultural production and natural resource enhancements by District engineering staff. Common agricultural products produced inside the North Ottawa Impoundment include corn, soybeans, silage, and wheat.

North Ottawa Project Team members recently attended a presentation by Mr. Nathan Kosbau of Kosbau Brothers LLC describing the benefits of wild rice production within an interior cell of the impoundment. Because the North Ottawa Impoundment has water control infrastructure capable of regulating water levels, it is possible to produce wild rice in these cells. The District is in the process of entering into a lease agreement with Kosbau Brothers LLC, commencing in Fall 2024 with a two-year term, that authorizes wild rice production in a 123.4 tillable acre cell in the North Ottawa Impoundment.

If you have any questions regarding the North Ottawa Impoundment or the lease agreement, please contact me at (320)563-4185 or by email at [bdswd@runestone.net](mailto:bdswd@runestone.net).

Sincerely,

A handwritten signature in black ink, appearing to read 'Jamie Beyer', is written over a large, light gray, stylized watermark of the letter 'D'.

Jamie Beyer  
Administrator

# ENVIRONMENTAL ASSESSMENT WORKSHEET

This Environmental Assessment Worksheet (EAW) form and EAW Guidelines are available at the Environmental Quality Board's website at:

<http://www.eqb.state.mn.us/EnvRevGuidanceDocuments.htm>. The EAW form provides information about a project that may have the potential for significant environmental effects. The EAW Guidelines provide additional detail and resources for completing the EAW form.

**Cumulative potential effects** can either be addressed under each applicable EAW Item, or can be addresses collectively under EAW Item 19.

**Note to reviewers:** Comments must be submitted to the RGU during the 30-day comment period following notice of the EAW in the *EQB Monitor*. Comments should address the accuracy and completeness of information, potential impacts that warrant further investigation and the need for an EIS.

## 1. Project title: Doran Creek Stream Rehabilitation Project

## 2. Proposer: Bois de Sioux Watershed District

Contact person: Jamie Beyer

Title: Administrator

Address: 704 Hwy 75 South

City, State, ZIP: Wheaton, MN 56296

Phone: 320-563-4185

Fax: 320-563-4987

Email: [bdswd@runestone.net](mailto:bdswd@runestone.net)

## 3. RGU: Bois de Sioux Watershed District

Contact person:

Title:

Address:

City, State, ZIP:

Phone:

Fax:

Email:

## 4. Reason for EAW Preparation: (check one)

Required:

☐ EIS Scoping

X Mandatory EAW

Discretionary:

☐ Citizen petition

☐ RGU discretion

☐ Proposer initiated

If EAW or EIS is mandatory give EQB rule category subpart number(s) and name(s):

**MN Rules 4410.4300 Subpart 27A:** Public waters, public waters wetlands, and wetlands.

A. For projects that will change or diminish the course, current, or cross-section of one acre or more of any public water or public waters wetland except for those to be drained without a permit according to Minnesota Statutes, chapter 103G, the DNR or local governmental unit is the RGU.

## 5. Project Location:

County: Wilkin

City/Township: Bandrup TWP/Breckenridge TWP – near Doran, MN

PLS Location (¼, ¼, Section, Township, Range): T132N, R47W, Sections 16, 21, 25, 26, 27, 28, 36; T131N, R47W, Section 1; T131N, R46W, Sections 4, 5, 6, 7

Watershed (81 major watershed scale): 54 - Bois de Sioux River (HUC 09020101)

GPS Coordinates: 46.2183770°N, 96.5334080°W (approximate center of the project)

Tax Parcel Number:

### At a minimum attach each of the following to the EAW:

- County map showing the general location of the project; **See attached Figures**
- U.S. Geological Survey 7.5 minute, 1:24,000 scale map indicating project boundaries (photocopy acceptable); and **See attached Figures**
- Site plans showing all significant project and natural features. Pre-construction site plan and post-construction site plan. **See attached Site Plans**

### Tables

1. Project Magnitude
2. Cover Types within the Project Area
3. Permits and Approvals Required
4. Wells within One Mile of the Project Area
5. Table 5. MPCA WIMN Sites within One Mile of the Project Area
6. State Threatened & Endangered Species within the Bois de Sioux Watershed
7. Species of State Concern within the Bois de Sioux Watershed
8. Federal Threatened and Endangered Species within 1 Mile of the Project Area

### Figures

1. Project Location
2. Project Overview
3. Project Detail
4. 2019 National Land Cover Dataset
5. NASS Cropland Data
6. Public Lands
7. Prime Farmland
8. County Zoning
9. SSURGO Soils Data
10. Surface Waters
11. National Wetland Inventory and Estimate Wetlands
12. Groundwater Wells
13. MPCA What's in my Neighborhood
14. Ecological Data

### Attachments

1. Well Log Reports
2. Minnesota Conservation Explorer Report (NHIS)
3. Phase 1A Literature Review

## 6. Project Description:

- a. Provide the brief project summary to be published in the *EQB Monitor*, (approximately 50 words).

The proposed project would rehabilitate approximate 19.25 miles of Doran Creek, from the town of Doran at the upstream end to the confluence with the Bois de Sioux River at the downstream end. The portion of Doran Creek in Breckenridge Township is listed as a Public Watercourse. The project will provide flood control in addition to significant natural resource and wildlife benefits.

- b. Give a complete description of the proposed project and related new construction, including infrastructure needs. If the project is an expansion include a description of the existing facility. Emphasize: 1) construction, operation methods and features that will cause physical manipulation of the environment or will produce wastes, 2) modifications to existing equipment or industrial processes, 3) significant demolition, removal or remodeling of existing structures, and 4) timing and duration of construction activities.

The Doran Creek Stream Rehabilitation Project will occur over 19.25 miles of Doran Creek, located in Wilkin County (Figure 1). Doran Creek is a 20.6-mile-long system located within the Bois De Sioux Watershed (Figures 2 and 3). The creek has a total watershed area of 28,000 acres and is a direct tributary to the Bios De Sioux River. The creek is a DNR public water (PW# 84005a) that meanders through a largely agricultural landscape. Years of uncontrolled runoff have resulted in significant sediment deposition in the channel. The existing stream channel and valley is currently choked with several feet of sediment and no longer functions as a perennial or intermittent stream. Doran Creek is now a flashy and flood-prone ephemeral waterway functioning as a marshy wetland system within a historic stream valley. This has led to loss of hydraulic function, loss of aquatic wildlife habitat, and frequent flooding of adjacent fields. In keeping with the goals set forth in the One Watershed One Plan (1W1P) Comprehensive Plan, the Bois de Sioux Watershed District (District) desires to create an enhanced flood control project that rehabilitates the Doran Creek channel while also providing significant additional natural resource and wildlife benefits.

The Doran Creek Stream Rehabilitation Project will rehabilitate Doran Creek and restore its natural stream flow by reestablishing the channel and floodplain corridor through the removal of the accumulated sediment. Approximately two to four feet of sediment will be excavated from the channel while completing minor regrading of the banks to restore the floodplain and create a stable condition. An anticipated 428,000 cubic yards of sediment removal is anticipated, which will be spread in adjacent uplands or used to construct project infrastructure when suitable. The project will reestablish a pool-riffle system within the channel to create habitat not present under existing conditions. The project will simultaneously provide an ecological enhancement that will be maintained and protected through the use of perpetual easements and constructed best management practices (BMPs). Project BMPs may require long-term maintenance, which will be achieved through the use of these perpetual easements. The project will be implemented over an approximately 1,400-acre project area, which includes the stream channel and its 10-year floodplain, proposed work limits, and approximately 1,300 acres of proposed conservation easement lands.

In order to meet the goals of the project, the following activities are proposed:



- Rehabilitate 19 miles of within-channel, riparian, and upland habitat along the Doran Creek Drainage through:
  - excavation of accumulated sediment,
  - increasing the depth variety and diversity of channel habitat through riffle and pool hydrology,
  - enhancing the state's geographic and genetic diversity by creating a local reservoir of biodiversity and ecotypes,
  - planting at least 25 representative and biologically diverse native prairie species, and
  - installing woody stabilization at key locations to provide a woody debris habitat.
- Protect 1,300 acres of riparian and upland buffer through permanent conservation easements.
- Reduce erosion and stabilize banks while controlling downstream sediment loading through targeted grading of channel banks and adjacent floodplain, side inlet control, flow diffusion points, and woody stabilization.

Proposed project activities were developed to target 80% of the 10-year goal for sediment transport reduction and 53% of the 10-year goal for nutrient load reduction for Doran Creek, and to reduce the 2-, 5-, and 10-year floodplains by approximately 174 acres, 125 acres, and 116 acres, respectively.

The proposed rehabilitation is scoped as a singular project which will be constructed in phases over the course of three to five years. The project phasing will be closely tied to funding awarded and may be implemented in both a geographic and practice-oriented approach.

c. Project magnitude:

Table 1. Project Magnitude

|  |             |
|--|-------------|
| Total Project Acreage                        | 1,387 acres |
| Linear project length                        | 19.25 miles |
| Number and type of residential units         | NA          |
| Commercial building area (in square feet)    | NA          |
| Industrial building area (in square feet)    | NA          |
| Institutional building area (in square feet) | NA          |
| Other uses – specify (in square feet)        | NA          |
| Structure height(s)                          | NA          |

- d. Explain the project purpose; if the project will be carried out by a governmental unit, explain the need for the project and identify its beneficiaries.

The Bois de Sioux Watershed District has been seeking options to mitigate flooding and sedimentation issues along Doran Creek, which was identified in the Bois de Sioux One Watershed One Plan (1W1P) Comprehensive Plan. The statewide practice of cultivation of lands adjacent to streams and rivers has destabilized banks and directed sediment runoff into many of Minnesota's aquatic resources. Additionally, increased peak flows due to climate change can lead

to channel destabilization. Like many of Minnesota's waterways, Doran Creek has been altered by these historical land use practices and climate change. The Doran Creek Stream Rehabilitation Project will reestablish a natural pool and riffle hydrology and will also significantly expand the stream's riparian/upland buffer by planting native perennial vegetation. The project will seek to restore and permanently protect 1,300 acres of riparian and upland habitat, thereby establishing a floodplain and habitat corridor along Doran Creek's 19-mile run. Using Natural Channel Design principles, the project will simultaneously establish a low-flow channel that significantly reduces flooding and increases the local agricultural economy's resiliency to climate effects like more frequent and severe storms. This large-scale project will provide regional benefit to the Bois de Sioux watershed and overall Red River of the North basin.

- e. Are future stages of this development including development on any other property planned or likely to happen? ☒ Yes ☐ No  
If yes, briefly describe future stages, relationship to present project, timeline and plans for environmental review.

The proposed rehabilitation is scoped as a singular project which will be constructed in phases over the course of three to five years. The project phasing will be closely tied to funding awarded and may be implemented in both a geographic and practice-oriented approach. Phase 1 may include other minor activities located throughout the entirety of the project, through excavation of the channel, with first target the outlet of Doran Creek at the Bois de Sioux River. The project will also include clearing of snags and woody debris throughout the channel for access, though no sunken woody material will be removed from the channel as per Minnesota Statute Section 103G.651. The remaining Phases will likely be performed in separate reaches, targeting 5-7 miles of stream restoration per year. Activities slated for each year will be dependent on funding received and what is allowed under those funding mechanisms, as different funds are eligible for different practices.

- f. Is this project a subsequent stage of an earlier project? ☐ Yes ☒ No  
If yes, briefly describe the past development, timeline and any past environmental review.

**7. Cover types:** Estimate the acreage of the site with each of the following cover types before and after development:

Pre-project cover types and quantities were determined within the project area using the 2019 National Land Cover Dataset (NLCD) (Figure 4). The majority of the project area is mapped as cultivated crops, with Doran Creek mapped intermittently as open water and emergent herbaceous wetlands. The project will create more open water within the channel and will convert cropland to permanent perennial vegetation within the floodplain. Currently, much of the wetlands in the project area are actively cropped and experience periodic drown out and crop damage. The project does not propose new impervious surfaces or any stormwater features. Accumulated sediment will be removed

from the main channel and will create more open water habitat at periodic times of the year. Portions of the system will still be ephemeral and therefore may not have standing water year-round.

Table 2. Cover Types within the Project Area

|                    | Before | After |                            | Before | After |
|--------------------|--------|-------|----------------------------|--------|-------|
| Wetlands           | 516    | 516   | Lawn/landscaping           | 0      | 0     |
| Deep water/streams | 10     | 10    | Impervious surface (Roads) | 40     | 40    |
| Wooded/forest      | 6      | 6     | Stormwater Pond            | 0      | 0     |
| Brush/Grassland    | 10     | 316   | Other (describe)           |        |       |
| Cropland*          | 806    | 500   |                            |        |       |
|                    |        |       | <b>TOTAL</b>               |        |       |

\*The project intends to capture the cropland acres necessary to achieve the goals of the project in permanent easement. This is contingent upon landowner agreements and therefore a lesser value is reflected in the table.

- 8. Permits and approvals required:** List all known local, state and federal permits, approvals, certifications and financial assistance for the project. Include modifications of any existing permits, governmental review of plans and all direct and indirect forms of public financial assistance including bond guarantees, Tax Increment Financing and infrastructure. *All of these final decisions are prohibited until all appropriate environmental review has been completed. See Minnesota Rules, Chapter 4410.3100.*

Table 3. Permits and Approvals Required

| Agency   | Permit                                | Description/Purpose   |
|--|---------------------------------------|---|
| <b>Minnesota Department of Natural Resources</b> | Aquatic Plant Management Permit       | Removal/destruction of emergent and submerged vegetation<br><br>Transplanting aquatic plants into public waters<br>Removal of floating-leaf vegetation from an area larger than a 15-ft wide channel that extends into open water |
|  | Special Permits for Beaver Management | If needed to mitigate beaver impacts as coordinated locally with the DNR conservation officer   |
|  | Work in Public Waters Permit          | For all work below the ordinary high-water level (OHWL)   |
|  | Dewatering Permit                     | To be applied for by contractor, as needed  |
| <b>United States Army Corps of Engineers</b>     | Clean Water Act Section 404           | Work within waters of the U.S. (Determined with Jurisdictional Determination as part of Joint Application for DNR and 401 permitting)   |
| <b>Minnesota Pollution Control Agency</b>        | Clean Waters Act Section 401          | Water Quality Certification for navigable US Waters (Determined with Jurisdictional Determination as part of Joint Application for DNR and 404 permitting)  |
|  | NPDES for Construction                | Construction Stormwater Management  |

|  |   |   |
|--|---|---|
|  | Dredged Material Disposal                           | Disposal of Dredged Material  |
| <b>Minnesota Board of Water and Soil Resources</b> | Wetland Conservation Act/No Loss                    | Impacts to wetlands (Determined as part of the Joint Application)   |
| <b>Minnesota Department of Transportation</b>      | Utility Accommodation on Trunk Highway Right-of-Way | Place, construct, and reconstruct utilities within trunk highway 75 right of way, whether longitudinal, oblique, or perpendicular to the centerline of the highway. |
|  | Miscellaneous Work on Trunk Highway Right of Way    | Removal of vegetation on, maintenance of facilities, temporary obstructions, and other random work that may have effects with the trunk highway 75 right-of-way     |
|  | Drain Permit  | All types of drainage changes on trunk highway 75 right-of-way  |
| <b>Bois-De-Sioux Watershed District</b>            | Review  | Review and approval of plans and water management district establishment  |
| <b>Wilkin County</b>                               | Conditional Use Permits                             | Not anticipated to need   |
|  | Work in ROW   | Work in CSAH 9  |
| <b>Red River Valley &amp; Western Railroad</b>     | Work in railroad ROW                                | Any work in the railroad right-of-way will need coordination to determine what is needed for agreements or permitting   |
| <b>City of Doran</b>                               | TBD   | Work within City limits particularly around public ROW  |

**Cumulative potential effects may be considered and addressed in response to individual EAW Item Nos. 9-18, or the RGU can address all cumulative potential effects in response to EAW Item No. 19. If addressing cumulative effect under individual items, make sure to include information requested in EAW Item No. 19**

## **9. Land use:**

### **a. Describe:**

- i. Existing land use of the site as well as areas adjacent to and near the site, including parks, trails, prime or unique farmlands.

Doran Creek is located in a predominantly agricultural landscape. Review of the NLCD 2019 land cover types indicate that the channel itself is mapped as a combination of open water and emergent herbaceous and woody wetlands (Figure 4). According to the 2021 USDA National Agricultural Statistics Service, the principal crops grown in the project area and vicinity include corn, soybeans, sugar beets, spring wheat, and alfalfa (Figure 5).

There are no parks or trails, Scientific and Natural Areas, Wildlife Management Areas, or waterfowl production areas in the project area or a one-mile radius. There are two State Funded Conservation Easements (RIM Reserve) within the project area. Both conservation easements are privately owned (Figure 6). Additionally, there are three NRCS Wetlands Reserve Program (WRP) private conservation easements within the project area. WRP easements are intended to help protect, restore, and enhance wetlands previously degraded due to agricultural uses, provide habitat for migratory waterfowl and other wetland dependent wildlife, reduce flooding, improve water quality, and protect biological diversity.

Review of SSURGO soils data indicates that the project falls within soil map units considered prime farmland, not prime farmland, and prime farmland if drained. The primary map unit that correlates with the channel itself is the Lamoure-Fluvaquents complex, which is considered not prime farmland (Figure 7).

- ii. Plans. Describe planned land use as identified in comprehensive plan (if available) and any other applicable plan for land use, water, or resources management by a local, regional, state, or federal agency.

The Bois de Sioux-Mustinka River Comprehensive Watershed Management Plan (CWMP) 2021-2030 is applicable in the project area. The CWMP was developed with stakeholders from the two watersheds under the Minnesota Board of Water and Soil Resources (BWSR) 1W1P program. The purpose of this plan is to equip local governments with information necessary to identify natural and water resources issues specific to each watershed, identify goals, and develop projects to address these issues. The CWMP specifically identifies the Doran Creek Rehabilitation project as a priority Capital Improvement Project that would contribute to measurable goals for sediment and nutrient load reductions in the watershed. The CWMP identified nutrient reduction goals for Lake Traverse and the Bois de Sioux river of 26,800 tons per year of sediment and 1,225 pounds per year of phosphorus. The Doran Creek: project will contribute to this overall goal by achieving sediment reduction of 890 tons per year and phosphorus reduction by 170 pounds per year.

Additionally, the Bois de Sioux River Watershed Restoration and Protection Strategy (WRAPS) Report, completed by the MPCA, is applicable in the project area. WRAPS are developed at the watershed scale to identify and address threats to water quality in each of Minnesota's 80 major watersheds. WRAPS Reports have two components: impaired waters with strategies for restoration and waters that are not impaired with strategies for protection. WRAPS also incorporates prior TMDL goals. Several goals were identified within the Bois de Sioux River Watershed WRAPS Report for Doran Creek, including developing riparian buffers along at least 50% of the stream, increasing the amount of deep-rooted and woody vegetation where appropriate, and removing the 10-year floodplain from agricultural production.

- iii. Zoning, including special districts or overlays such as shoreland, floodplain, wild and scenic rivers, critical area, agricultural preserves, etc.

The project is located partially within the shoreland zone, 100-year floodplain, and within an agricultural district, according to Wilkin County zoning data and the County Zoning Ordinance (Figure 8). The County Zoning Ordinance Section 22, Floodplain District, Part 22.01 Subpart 3B states that the ordinance is intended to preserve the natural characteristics and functions of watercourses and floodplains in order to moderate flood and stormwater impacts, improve water quality, and protect aquatic and riparian habitat.

A portion of Doran Creek is mapped as a DNR public water and thus is within the shoreland district, regulated under Section 23 of the Zoning Ordinance. The intent of the shoreland ordinance is to regulate the use and developments of the shorelands of public waters in Wilkin County in order to preserve and enhance the quality of surface waters,

conserve the economic and natural environmental values of shorelands, and provide for the wise use of waters and related land resources.

- b. Discuss the project's compatibility with nearby land uses, zoning, and plans listed in Item 9a above, concentrating on implications for environmental effects.

The project is compatible with local zoning and land use. The project will result in some land use conversion from tilled/annual cropland to conservation easement with perennial vegetation, or the construction of any structures within the shoreland or floodplain zones. The CWMP identifies the Doran Creek Rehabilitation project as a planned Capital Improvement Project and thus it is compatible with the goals set forth in that plan.

The project proposes to convert up to 1,300 acres of adjacent land in riparian buffer that will be put into permanent conservation easement. The final amount will be determined on landowner participation and funding, though a designated easement will be established regardless to allow for long term maintenance of the project. The conversion of cropland will achieve goals from the CWMP and the WRAPS Report, including the establishment of a riparian buffer along the creek, the removal of the 10-year floodplain from agricultural production, and increase the amount of deep-rooted and woody vegetation along the riparian buffer where appropriate. Additionally, the project will remove accumulated sediment in the channel and install side inlet control structures to address sediment and phosphorus water quality goals laid out in the CWMP and the WRAPS Report.

Riparian buffers will be established, if absent, along the entire reach of the project. Buffer widths will vary depending on enrollment in permanent conservation easement. At a minimum, the buffer width will conform to requirements of Minnesota State Law, which currently says a minimum of 30' and an average of 50', and is subject to any future changes in this requirement..

- c. Identify measures incorporated into the proposed project to mitigate any potential incompatibility as discussed in Item 9b above.

There are no incompatibilities with local plans. The proposed project was derived from two major planning efforts and is intended to achieve goals described in each of these plans, as described in item 9a above.

## **9. Geology, soils and topography/land forms:**

- a. Geology – Describe the geology underlying the project area and identify and map any susceptible geologic features such as sinkholes, shallow limestone formations, unconfined/shallow aquifers, or karst conditions. Discuss any limitations of these features for the project and any effects the project could have on these features. Identify any project designs or mitigation measures to address effects to geologic features.

Review of the Minnesota Geological Survey indicates that surficial geology in the project area consists of glacial sediment (diamicton) washed by waves. Bedrock geology is located approximately 200-300 feet below the ground surface and is described as Superior Province, Neoarchean mafic metavolcanic rocks and foliated to gneissic tonalite, diorite and granodiorite. Proposed excavation activities are anticipated to occur within 10 feet of the surface and therefore will not impact bedrock. Soils consist of alluvium and overbank sediment in former channels and

floodplains of the Lake Agassiz plain. Review of MN Geospatial Commons data indicates that there are no karst features or areas prone to karst development within the project area.

- b. Soils and topography – Describe the soils on the site, giving NRCS (SCS) classifications and descriptions, including limitations of soils. Describe topography, any special site conditions relating to erosion potential, soil stability or other soils limitations, such as steep slopes, highly permeable soils. Provide estimated volume and acreage of soil excavation and/or grading. Discuss impacts from project activities (distinguish between construction and operational activities) related to soils and topography. Identify measures during and after project construction to address soil limitations including stabilization, soil corrections or other measures. Erosion/sedimentation control related to stormwater runoff should be addressed in response to Item 11.b.ii.

The project area intersects several soil map units, according to SSURGO geospatial data (Figure 9). The soil map unit primarily associated with the channel itself is Lamoure-Fluvaquents, channeled complex, 0 to 6 percent slopes, frequently flooded. This is a complex of two major soil types: the Lamoure series is very deep, somewhat poorly drained soils formed in silty alluvium on floodplains. Fluvaquents are a lesser developed soil typical of permanently or semi permanently wet areas in river valleys, especially those with a high sediment load.

Topography of the project area is relatively flat, with very little topographic change between the channel and its banks. Topography slopes generally from southeast to northwest, starting at an elevation of approximately 970 feet in the southeastern end near Doran, sloping towards an elevation of 960 feet at the Bois de Sioux River. Soil K factor is an indicator of erosion susceptibility to sheet and rill erosion by water and ranges from 0.02 to 0.69. K factors in the project area range from 0.18 to 0.36, which consist of low to moderate erosion values.

The anticipated volume of soil excavation is 428,000 cubic yards. Construction methods will utilize erosion and sediment control best management practices (BMPs) to prevent downstream sedimentation of aquatic resources. Work will primarily occur in the drier parts of the construction season.

NOTE: For silica sand projects, the EAW must include a hydrogeologic investigation assessing the potential groundwater and surface water effects and geologic conditions that could create an increased risk of potentially significant effects on groundwater and surface water. Descriptions of water resources and potential effects from the project in EAW Item 11 must be consistent with the geology, soils and topography/land forms and potential effects described in EAW Item 10.

#### **10. Water resources:**

- a. Describe surface water and groundwater features on or near the site in a.i. and a.ii. below.
  - 1) Surface water – lakes, streams, wetlands, intermittent channels, and county/judicial ditches. Include any special designations such as public waters, trout stream/lake, wildlife lakes, migratory waterfowl feeding/resting lake, and outstanding resource value water. Include water quality impairments or special designations listed on the

current MPCA 303d Impaired Waters List that are within 1 mile of the project. Include DNR Public Waters Inventory number(s), if any.

The Doran Creek channel and its 10-year floodplain is the focus of the project area and the primary surface water resource present. Doran Creek is a Minnesota DNR Public Watercourse (PWI ID #84005a) and flows northwest into the Red River (Figure 10). Doran Creek is an MPCA 303(d) stream, which is listed as impaired for bacteria and dissolved oxygen. There are no trout streams or lakes, calcareous fens, wildlife lakes, migratory waterfowl feeding/resting lakes, or outstanding resource value waters within the project area. There are eight unnamed tributaries to Doran Creek mapped within the project area as designated in MN DNR geospatial data; however, there are also more than 100 side inlets and points of concentrated flow along the channel.

Wetlands within the project area were identified via desktop methods and available geospatial, model, and field data. Wetlands in this system are flood driven and occur in frequently disturbed environments, which makes typical field wetland delineation processes that rely on accurate interpretation of soils, vegetation, and hydrology indicators difficult and not representative of wetland boundary locations. Off-site delineations relying on the review of aerial photographs and precipitation data, along with topography, soils, and other information to determine the extent of wetness signatures that are indicative of the location of wetland boundaries are commonly the most acceptable method to determine wetland boundaries in these situations. Modeled flood elevations (2-year, 5-year) are also commonly used to estimate the extent of areas meeting wetland hydrology criteria in floodplains similar to those within the proposed project area.

Preliminary wetland boundaries were estimated by reviewing the National Wetlands Inventory and several years of aerial images in coordination with 1-foot topographic contours to document the presence and extent of consistent wetness signatures that are indicative of areas potentially meeting wetland criteria (Figure 11). The preliminary wetland boundaries were then compared to the extent of different flood events (2, 5, 10, 100-year). This analysis indicates that most of the preliminary wetland areas identified from review of aerial photographs correlate approximately with the 2-year event elevations (and occasionally the 5-year event elevation), which generally supports the likelihood that these areas meet criteria.

Based on the preliminary assessment and observations of conditions within the channel, it is likely that much of the channel below the OHW also meets wetland criteria.

- ii. Groundwater – aquifers, springs, seeps. Include: 1) depth to groundwater; 2) if project is within a MDH wellhead protection area; 3) identification of any onsite and/or nearby wells, including unique numbers and well logs if available. If there are no wells known on site or nearby, explain the methodology used to determine this.

Three groundwater monitoring wells were installed along Doran Creek in the Spring of 2021 to determine where groundwater is anticipated in relation to the creek enhancement (Figure 12). The groundwater showed seasonal tendencies with the water level being above the creek bottom in the spring. Groundwater monitoring data show that the system is not significantly groundwater dependent and the project is not anticipated to have an effect on groundwater.



The project area is not located in a wellhead protection area. A query of the Minnesota Well Index indicated that there are 29 wells within a one-mile radius of the project area. A table of wells within a one-mile radius is provided below. Well log reports are provided in Attachment 1.

Table 4. Wells within One Mile of the Project Area

| <b>Well ID</b> | <b>Name</b>                         | <b>Township</b> | <b>Range</b> | <b>Section</b> |
|----------------|-------------------------------------|-----------------|--------------|----------------|
| 416277         | Betsch, Leigh                       | 132             | 47           | 33             |
| 129749         | Segor, Greg                         | 131             | 46           | 5              |
| 224266         | Rrvd 23 Erickson Farm               | 131             | 46           | 6              |
| 262037         | Doran United Presbyterian Church #1 | 131             | 46           | 5              |
| 129748         | Valley Fertelizer                   | 131             | 46           | 5              |
| 175707         | Leiner, Roland                      | 131             | 46           | 18             |
| 416262         | Wientzema, Vern                     | 132             | 47           | 35             |
| 221767         | Laken, Palmer                       | 131             | 46           | 5              |
| 144711         | Burhaus, Edward                     | 131             | 46           | 5              |
| 175722         | Klein, Darold                       | 132             | 47           | 21             |
| 130576         | Valley Lake Boys Home               | 132             | 47           | 26             |
| 136397         | Richards, Don                       | 132             | 47           | 22             |
| 113678         | Langseth, Verle                     | 132             | 47           | 16             |
| 221753         | Doran Section House                 | 131             | 46           | 5              |
| 723404         | Lawyseth, Brian                     | 132             | 47           | 16             |
| 416264         | Jirak, Tim                          | 132             | 47           | 25             |
| 243412         | Doran Stockyard                     | 131             | 46           | 5              |
| 113691         | Larson, Douglas                     | 131             | 47           | 13             |
| 630974         | Christensen, James G.               | 131             | 46           | 18             |
| 462459         | Lechleiter, Don                     | 132             | 47           | 24             |
| 723416         | Dell, Bruce                         | 131             | 46           | 5              |
| 727117         | Martin, Annetta                     | 131             | 46           | 5              |
| 780726         | Lommel, Steve                       | 132             | 47           | 28             |
| 723401         | Lienen, Laura                       | 131             | 46           | 5              |
| 723414         | Enkers, Wesley                      | 132             | 46           | 32             |
| 784401         | Pazdernik, Ellen                    | 132             | 47           | 33             |
| 780728         | Quinn, John                         | 131             | 46           | 5              |
| 262036         | Valley Lake Boys Home 1             | 132             | 47           | 26             |
| 791326         | Valley Lake Boys Home               | 132             | 47           | 26             |

- 2) Describe effects from project activities on water resources and measures to minimize or mitigate the effects in Item b.i. through Item b.iv. below.

- i. Wastewater – For each of the following, describe the sources, quantities and composition of all sanitary, municipal/domestic and industrial wastewater produced or treated at the site.

3) If the wastewater discharge is to a publicly owned treatment facility, identify any pretreatment measures and the ability of the facility to handle the added water and waste loadings, including any effects on, or required expansion of, municipal wastewater infrastructure.

No wastewater will be discharged as a result of the project construction or operations.

4) If the wastewater discharge is to a subsurface sewage treatment systems (SSTS), describe the system used, the design flow, and suitability of site conditions for such a system.

No wastewater will be discharged as a result of the project construction or operations.

5) If the wastewater discharge is to surface water, identify the wastewater treatment methods and identify discharge points and proposed effluent limitations to mitigate impacts. Discuss any effects to surface or groundwater from wastewater discharges.

There will be no project-generated wastewater either during construction or operation.

- ii. Stormwater – Describe the quantity and quality of stormwater runoff at the site prior to and post construction. Include the routes and receiving water bodies for runoff from the site (major downstream water bodies as well as the immediate receiving waters). Discuss any environmental effects from stormwater discharges. Describe stormwater pollution prevention plans including temporary and permanent runoff controls and potential BMP site locations to manage or treat stormwater runoff. Identify specific erosion control, sedimentation control or stabilization measures to address soil limitations during and after project construction.

The project will require an NPDES Construction Stormwater permit for each phase of construction. Construction best management practices (BMP) will be implemented to control erosion and sedimentation of downstream waters during active construction. The project proposes no impervious surface; therefore, there will be no increase in stormwater volumes onsite as a result of operation and no requirement to establish permanent stormwater management features for the project. Establishment of a riparian buffer will help provide a long term reduction in sedimentation of the creek from existing conditions by reducing surface runoff from crop fields. The rehabilitation of the channel and improvements to the floodplain will increase flood storage and reduce stormwater discharge rates from the system.

- iii. Water appropriation – Describe if the project proposes to appropriate surface or groundwater (including dewatering). Describe the source, quantity, duration, use and purpose of the water use and if a DNR water appropriation permit is required. Describe any well abandonment. If connecting to an existing municipal water supply, identify the wells to be used as a water source and any effects on, or required expansion of, municipal

water infrastructure. Discuss environmental effects from water appropriation, including an assessment of the water resources available for appropriation. Identify any measures to avoid, minimize, or mitigate environmental effects from the water appropriation.

No dewatering is anticipated for this project. Doran Creek is typically wet after spring melt and dries up significantly during the summer months. Dewatering, if necessary, would include only temporary construction dewatering for work in the channel. If dewatering is required for select activities during the phases of construction, the selected contractor will apply for a dewatering permit.

iv. Surface Waters

- a) Wetlands – Describe any anticipated physical effects or alterations to wetland features such as draining, filling, permanent inundation, dredging and vegetative removal. Discuss direct and indirect environmental effects from physical modification of wetlands, including the anticipated effects that any proposed wetland alterations may have to the host watershed. Identify measures to avoid (e.g., available alternatives that were considered), minimize, or mitigate environmental effects to wetlands. Discuss whether any required compensatory wetland mitigation for unavoidable wetland impacts will occur in the same minor or major watershed, and identify those probable locations.

Several wetlands frame the Doran Creek channel and occupy its floodplain (Figure 10). Riparian wetlands along the channel are important for flood storage and habitat. The project does not aim to impact adjacent wetlands aside from where necessary to remove sediment from wetlands and tributary inlets along the channel. Wetland impacts may occur from several of the proposed improvement activities, including excavation in the channel and wetland connections, flow diffusion structures, and the installation of side inlet control, but principally will result from excavation. Proposed wetland impacts will be permitted appropriately under the Clean Water Act (CWA) Section 404 program and under the Minnesota Wetland Conservation Act (WCA) program. Project improvement activities have been designed and located accordingly to avoid wetland impacts (fill, conversion to non-wetland) and are therefore not anticipated to require mitigation. Project improvement activities will be field verified and may be changed or relocated to avoid permanent loss of wetlands. The project aims to have a net positive benefit to the resource.. The project proponent is working closely with the WCA LGU, the DNR, BWSR, and the USACE to determine permitting requirements, to evaluate potential project impacts to wetlands and other surface waters and it is anticipated project activities may fit a No Loss under the Wetland Conservation Act.

- b) Other surface waters- Describe any anticipated physical effects or alterations to surface water features (lakes, streams, ponds, intermittent channels, county/judicial ditches) such as draining, filling, permanent inundation, dredging, diking, stream diversion, impoundment, aquatic plant removal and riparian alteration. Discuss direct and indirect environmental effects from physical modification of water features. Identify measures to avoid, minimize, or mitigate environmental effects to surface water features, including in-water Best Management Practices that are

proposed to avoid or minimize turbidity/sedimentation while physically altering the water features. Discuss how the project will change the number or type of watercraft on any water body, including current and projected watercraft usage.

The project will excavate the main channel of Doran Creek to remove accumulated sediment and restore hydraulic capacity. The goal of the design is to recreate an E-Channel type low flow system that mimics the natural pool and riffle characteristics of a slow, meandering stream. This will be accomplished primarily through excavation of accumulated material. The excavated material will be used to construct project features such as berms for floodwater diversion and fill for side inlet features. Excess material will be spread in upland areas.

The proposed rehabilitation will also include the installation of woody stabilization features at key locations to provide bank stability and woody habitat. These practices will occur at various points and at variable frequencies along the entire 19.25 mile reach of the project.

Woody materials will be cleared within the channel prior to excavation and be reused in the project for stabilization methods and habitat. No sunken woody material will be removed from the channel as per Minnesota Statute Section 103G.651. Appropriate construction BMPs will be used to avoid sedimentation of downstream reaches while a current reach is under construction. There is no anticipated change in the number or type of watercraft using Doran Creek; currently the stream system does not experience watercraft use.

## 12. Contamination/Hazardous Materials/Wastes:

- a. Pre-project site conditions - Describe existing contamination or potential environmental hazards on or in close proximity to the project site such as soil or ground water contamination, abandoned dumps, closed landfills, existing or abandoned storage tanks, and hazardous liquid or gas pipelines. Discuss any potential environmental effects from pre-project site conditions that would be caused or exacerbated by project construction and operation. Identify measures to avoid, minimize or mitigate adverse effects from existing contamination or potential environmental hazards. Include development of a Contingency Plan or Response Action Plan.

Review of the MPCA “What’s in my Neighborhood” (WIMN) indicates that there are 28 known sites within a one-mile radius of the project area (Figure 13). Of these 28, four are construction stormwater permits and ten are considered inactive. One site (Site ID 214268, Construction Stormwater) is located within the immediate project area. The Doran Dump (Site ID 190725) is approximately one-half mile from the eastern end of the project area. There are no anticipated potential environmental effects from prior contamination or environmental hazards. A table of MPCA WIMN sites within a one-mile radius of the project area is provided below.

Table 5. MPCA WIMN Sites within One Mile of the Project Area

| Site ID | Name           | Active | Activity Type  | MPCA ID                |
|---------|----------------|--------|--|------------------------|
| 1592    | Wolverton WWTP | N      | Petroleum Remediation, Leak Site; Wastewater, Municipal NPDES/SDS Permit | LS0014321<br>MN0025291 |

|               |  |   |   |  |
|---------------|--|---|---|--|
| <b>5782</b>   | Country Cobbler                          | N | Hazardous Waste   | 702017146                              |
| <b>8668</b>   | Riveland Aircraft Upholstery             | N | Hazardous Waste   | 707124103                              |
| <b>9314</b>   | RDO Equipment Co – Breckenridge          | N | Aboveground Tanks; Construction Stormwater; Hazardous Waste, Small quantity generator | C00030539<br>MND022731566<br>TS0130782 |
| <b>11319</b>  | Mn Dept Of Ag Wilkin County Highway Bldg | N | Hazardous Waste   | MND985689280                           |
| <b>38966</b>  | Tillmann Tool & Die Inc                  | N | Hazardous Waste   | MND982641136                           |
| <b>38967</b>  | TNT Auto                                 | Y | Hazardous Waste; Site Assessment  | MND982222440<br>SA0003045              |
| <b>42064</b>  | Cenex                                    | Y | Aboveground Tanks; Hazardous Waste; Underground Tanks                                 | MND022731236<br>TS0011225              |
| <b>42066</b>  | Todd's Welding Shop Inc                  | N | Hazardous Waste   | MND985680313                           |
| <b>85088</b>  | Pro Auto Body & Glass                    | N | Hazardous Waste   | MNS000106997                           |
| <b>107198</b> | Wilkin County Highway Dept               | Y | Aboveground Tanks; Petroleum Remediation, Leak Site                                   | LS0004480<br>TS0011221                 |
| <b>131144</b> | Wilkin County Recycling Facility         | Y | Solid Waste, Permit by Rule   | PBR000610                              |
| <b>133570</b> | Dump Site Remediation – Breckenridge     | Y | Construction Stormwater   | C00026729                              |
| <b>135410</b> | SP 5601-31 TH 210                        | N | Construction Stormwater   | C00030333                              |
| <b>137237</b> | Doran city of WW Improvement             | Y | Construction Stormwater   | C00031371                              |
| <b>141029</b> | Wilkin County                            | Y | Aboveground Tanks   | TS0125932                              |
| <b>151735</b> | Conzco Trucking Shop                     | N | Underground Tanks   | TS0016252                              |
| <b>186830</b> | Breckenridge Levee Project               | Y | Brownfields, Voluntary Investigation and Cleanup                                      | VP17620                                |
| <b>186835</b> | Conzco Truck Shop                        | Y | Petroleum Remediation, Leak Site  | LS0005813                              |
| <b>187725</b> | Ready Residence                          | Y | Petroleum Remediation, Leak Site  | LS0010395                              |
| <b>190095</b> | Bontjes Residence                        | Y | Petroleum Remediation, Leak Site  | LS0010413                              |
| <b>190659</b> | Clint Conzemius                          | Y | Petroleum Remediation, Contaminated Soil Treatment Facility                           | PRE000121<br>PRE000328                 |

|                |                    |   |                                  |           |
|----------------|--------------------|---|----------------------------------|-----------|
| <b>190725</b>  | Doran Dump         | Y | Site Assessment                  | SA0008959 |
| <b>191895</b>  | Oden Residence     | Y | Petroleum Remediation, Leak Site | LS0010332 |
| <b>194802</b>  | Bengtson Residence | Y | Petroleum Remediation, Leak Site | LS0010378 |
| <b>195691</b>  | Jirak Residence    | Y | Petroleum Remediation, Leak Site | LS0010406 |
| <b>214268*</b> | SP 8406-20, TH 75  | Y | Construction Stormwater          | C00044509 |

\*Site is located in project area

- b. Project related generation/storage of solid wastes – Describe solid wastes generated/stored during construction and/or operation of the project. Indicate method of disposal. Discuss potential environmental effects from solid waste handling, storage and disposal. Identify measures to avoid, minimize or mitigate adverse effects from the generation/storage of solid waste including source reduction and recycling.

There will be no project related generation of solid wastes from operations. However, there will be solid waste generated in the form of sediment excavated from the channel. Where possible, sediment excavated from the channel that is suitable for building materials will be used for construction of project practices including berms, culverts, etc. Where the material is not suitable for this (contains too much organic content), it will be spread in an upland area for disposal. A Dredged Material Disposal Plan will be generated as part of the final design to identify specific upland locations for disposal of excavated sediment.

- c. Project related use/storage of hazardous materials - Describe chemicals/hazardous materials used/stored during construction and/or operation of the project including method of storage. Indicate the number, location and size of any above or below ground tanks to store petroleum or other materials. Discuss potential environmental effects from accidental spill or release of hazardous materials. Identify measures to avoid, minimize or mitigate adverse effects from the use/storage of chemicals/hazardous materials including source reduction and recycling. Include development of a spill prevention plan.

The completed project will not require the use or storage of hazardous materials. Some hazardous materials will be utilized by construction equipment during the rehabilitation project. Excavators, trucks, skid steers, and other heavy equipment utilized for construction contain petroleum-based fuels, hydraulic oils, and other materials that could be potentially hazardous if released into the environment. The materials will be required to be properly managed by the selected construction contractor to minimize the potential for release. All hazardous substances will be stored at an appropriate construction staging or laydown area that will be located outside of the floodplain of Doran Creek, minimizing the chance that an unintended release would reach the waterway. Fuels, oil, and solvents must be stored in appropriate containers such as double walled tanks or tanks with secondary containment. The contractor will be required to implement a spill prevention and response plan for the project and have the appropriate materials available on site to address a spill in the event one occurs. All used waste oils and materials will require offsite disposal at the appropriate solid waste disposal facility that can accept these substances.

- d. Project related generation/storage of hazardous wastes - Describe hazardous wastes generated/stored during construction and/or operation of the project. Indicate method of disposal. Discuss potential environmental effects from hazardous waste handling, storage, and disposal. Identify measures to avoid, minimize or mitigate adverse effects from the generation/storage of hazardous waste including source reduction and recycling.

There is no anticipated project related hazardous materials generation or storage proposed for the operation of the project. A minor amount of hazardous materials storage is anticipated during construction, primarily fuel for construction equipment, as described above. The materials will be required to be properly managed by the selected construction contractor to minimize the potential for release. Fuels, oil, and solvents must be appropriately stored and the contractor will be required to implement a spill prevention and response plan. All used waste oils and materials will require offsite disposal at an appropriate facility.

### **13. Fish, wildlife, plant communities, and sensitive ecological resources (rare features):**

- a. Describe fish and wildlife resources as well as habitats and vegetation on or in near the site.

The project area consists primarily of Doran Creek and its riparian corridor with adjacent agricultural land. The existing stream channel is currently choked with several feet of sediment and no longer functions as a perennial or intermittent stream, which has led to loss of aquatic wildlife habitat, and frequent flooding of adjacent fields. Documentation of existing site conditions shows that the channel is dominated by emergent vegetation, with intermittent pools and wetlands both within the channel and immediately adjacent. The channel is fringed by a woody vegetative buffer throughout much of the project area, though some reaches include crop fields directly abutting the stream channel with little vegetative buffer in the riparian area. Woody debris is common in and adjacent to the channel throughout the extent of the project. The channel itself is expected to provide habitat for species common in agricultural areas and riparian corridors, including small mammals, bats, songbirds, waterfowl, raptors, game animals, small predators, reptiles, and amphibians that may benefit from shallow waters and ephemeral pools. Existing low flow/ephemeral flow and high sedimentation conditions are presumed to have a highly limiting effect on fisheries within the channel.

In 2021, the Bois de Sioux Watershed District performed a Minnesota Stream Quantification Tool (SQT) field survey to assess the existing condition of Doran Creek. The Minnesota SQT is intended to provide a thorough assessment of existing conditions to assist with regulatory permitting for the design and construction of the project as well as provide a planning strategy for improvements to stream ecological function. The field work assessed several stream criteria, including biological, chemical, and physical quality observations. During the 2021 assessment, several species of wildlife were observed within the project area, including whitetail deer, beaver, muskrats, birds, and many frogs within the intermittent pools of water. Emergent species observed in the channel included river bulrush, reed canary grass, and cattail. The field study determined that expanding vegetative cover within the project area would provide a significant ecological lift.

Doran Creek is located in the Glacial Lake Agassiz Basin Level IV Ecoregion (Omernik), which is broadly described as having extremely flat topography, with fewer lakes than neighboring ecoregions, and extensive conversion of historical tallgrass prairie to intensive agriculture (Figure 14). The MPCA 2014 Bois de Sioux River Watershed, Watershed Monitoring and Assessment

Report describes the basin as predominantly used for agricultural row crop production with extensive hydrologic alterations to support this land use. This includes stream channelization and ditching. The MPCA began monitoring surface waters in the watershed and performed an assessment in 2012 of aquatic life and other surface water quality indicators. All stream segments within the watershed failed to meet aquatic life use standards and most were impaired for low dissolved oxygen and/or excess turbidity. The report states that 86 different fish species are documented in the Red River Basin, of which 31 were noted during the 2012 assessment, with the most diversity in the main stem of the Bois de Sioux River. Fathead minnows were the most abundant, with black bullhead, creek chub, common carp, white sucker, and orange spotted sunfish also commonly observed. Many of these species are commonly associated with degraded water quality such as high turbidity or low dissolved oxygen. The overall watershed was also noted to contain several aquatic macro invertebrate species that are tolerant of low-quality habitat conditions.

- b. Describe rare features such as state-listed (endangered, threatened or special concern) species, native plant communities, Minnesota County Biological Survey Sites of Biodiversity Significance, and other sensitive ecological resources on or within close proximity to the site. Provide the license agreement number (LA-\_\_\_\_) and/or correspondence number (ERDB \_\_\_\_\_) from which the data were obtained and attach the Natural Heritage letter from the DNR. Indicate if any additional habitat or species survey work has been conducted within the site and describe the results.

A query of the Minnesota DNR Natural Heritage Information System (NHIS) data (License Number LA-1057) indicated that there are no known occurrences of state-listed endangered, threatened, or special concern species in the project area or within a one-mile buffer. Additionally, the project was queried via the Minnesota Conservation Explorer and NHIS planning tool. The nearest results of the NHIS query are a lark sparrow (*Chondestes grammacus*) observation 1.16 miles outside of the project area and a black sandshell (*Ligumia recta*) and mudpuppy (*Necturus maculosus*) 1.36 miles outside of the project area. The DNR Rare Species Guide provides a filtered list of state threatened, endangered, and state concern species with potential to be found the Bois de Sioux watershed. The tables below provide a summary of these species in the watershed. The Minnesota Conservation Explorer report is provided in Attachment 2.

Table 6. State Threatened & Endangered Species within the Bois de Sioux Watershed

| Common name                  | Scientific name            | Group          | State Status | Federal Status |
|------------------------------|----------------------------|----------------|--------------|----------------|
| <b>Henslow's Sparrow</b>     | <i>Centronyx henslowii</i> | bird           | Endangered   | None           |
| <b>Loggerhead Shrike</b>     | <i>Lanius ludovicianus</i> | bird           | Endangered   | None           |
| <b>Piping Plover</b>         | <i>Charadrius melodus</i>  | bird           | Endangered   | Threatened     |
| <b>Wilson's Phalarope</b>    | <i>Phalaropus tricolor</i> | bird           | Threatened   | None           |
| <b>Dakota Skipper</b>        | <i>Hesperia dacotae</i>    | insect         | Endangered   | Threatened     |
| <b>Poweshiek Skipperling</b> | <i>Oarisma poweshiek</i>   | insect         | Endangered   | Endangered     |
| <b>Fluted-shell</b>          | <i>Lasmigona costata</i>   | mussel         | Threatened   | None           |
| <b>Waterhyssop</b>           | <i>Bacopa rotundifolia</i> | vascular plant | Threatened   | None           |
| <b>Yellow Prairie Violet</b> | <i>Viola nuttallii</i>     | vascular plant | Threatened   | None           |



Table 7. Species of State Concern within the Bois de Sioux Watershed

| <b>Common name</b>                  | <b>Scientific name</b>                                    | <b>Group</b>   |
|-------------------------------------|---|----------------|
| <b>Great Plains Toad</b>            | <i>Anaxyrus cognatus</i>                                  | amphibian      |
| <b>American White Pelican</b>       | <i>Pelecanus erythrorhynchos</i>                          | bird           |
| <b>Forster's Tern</b>               | <i>Sterna forsteri</i>                                    | bird           |
| <b>Franklin's Gull</b>              | <i>Leucophaeus pipixcan</i>                               | bird           |
| <b>Greater Prairie-chicken</b>      | <i>Tympanuchus cupido</i>                                 | bird           |
| <b>Lark Sparrow</b>                 | <i>Chondestes grammacus</i>                               | bird           |
| <b>Marbled Godwit</b>               | <i>Limosa fedoa</i>                                       | bird           |
| <b>Iowa Skipper</b>                 | <i>Atrytone arogos iowa</i>                               | insect         |
| <b>Leonard's Skipper</b>            | <i>Hesperia leonardus</i>                                 | insect         |
| <b>Regal Fritillary</b>             | <i>Argynnis idalia</i>                                    | insect         |
| <b>Black Sandshell</b>              | <i>Ligumia recta</i>                                      | mussel         |
| <b>Cutleaf Ironplant</b>            | <i>Xanthisma spinulosum</i> var. <i>spinulosum</i>        | vascular plant |
| <b>Missouri Milk-vetch</b>          | <i>Astragalus missouriensis</i> var. <i>missouriensis</i> | vascular plant |
| <b>Northern Gentian</b>             | <i>Gentiana affinis</i>                                   | vascular plant |
| <b>Plains Reedgrass</b>             | <i>Calamagrostis montanensis</i>                          | vascular plant |
| <b>Prairie Moonwort</b>             | <i>Botrychium campestre</i>                               | vascular plant |
| <b>Red Three-awn</b>                | <i>Aristida purpurea</i> var. <i>longiseta</i>            | vascular plant |
| <b>Slender Milk-vetch</b>           | <i>Astragalus flexuosus</i> var. <i>flexuosus</i>         | vascular plant |
| <b>Small White Lady's-slipper</b>   | <i>Cypripedium candidum</i>                               | vascular plant |
| <b>Small-leaved Pussytoes</b>       | <i>Antennaria parvifolia</i>                              | vascular plant |
| <b>Soft Goldenrod</b>               | <i>Solidago mollis</i>                                    | vascular plant |
| <b>Western White Prairie-clover</b> | <i>Dalea candida</i> var. <i>oligophylla</i>              | vascular plant |

A Minnesota County Biological Survey Site of Biodiversity Significance is mapped at the northern end of the project area. The site, Breckenridge 21, is mapped as a site of moderate biodiversity significance. Sites mapped as moderate rank are described as “sites contain occurrences of rare species, moderately disturbed native plant communities, and/or landscapes that have strong potential for recovery of native plant communities and characteristic ecological processes”. Concurrently mapped with the Breckenridge 21 site are two segments of MN DNR UPn23b Mesic Prairie (Northern) native plant communities. The MN DNR describes the Northern Mesic Prairie community as grass dominated (75-100%) with sparse forbs (5-50%), with somewhat poorly drained to well drained loam soils on level to gently rolling topography.

The northern long-eared bat is currently listed as a state special concern species in Minnesota; however, the USFWS published a final rule on November 29, 2022 to reclassify the northern long eared bat from a threatened listing to endangered under the Endangered Species Act (ESA). This new status is effective as of January 30th, 2023. Due to the nature of the project and the need for federal permits, this review includes evaluation of this federal species.

A query of the USFWS Information for Planning and Consultation (IPaC) database was generated to identify federally-listed endangered, threatened, or candidate species with potential to occur within a one-mile buffer of the project area. The IPaC query identified the northern long-eared bat (*Myotis septentrionalis*), the tricolored bat (*Perimyotis subflavus*), the monarch butterfly (*Danaus plexippus*), and the western prairie fringed orchid (*Plantanthera praeclara*). A brief description of habitat needs for each of these species and their listing status is included below.

Table 8. Federal Threatened and Endangered Species within 1 Mile of the Project Area

| Species  | Federal Status      | Habitat Description   |
|--|---------------------|---|
| <b>Northern long-eared bat</b><br><i>Myotis septentrionalis</i>        | Endangered          | Relies on the bark of live trees and snags or dead trees for summer roosting and overwinters in caves and mines. Males and non-reproductive females may also roost in cooler places, like caves and mines. Forested habitat is not only used for roosting but also foraging and travel between suitable habitat fragments.  |
| <b>Tricolored bat</b><br><i>Perimyotis subflavus</i>                   | Proposed Endangered | Tricolored bats hibernate in caves, mines, and tunnels and roost singly in trees, but also some males and non-reproductive females may roost in their winter hibernacula. According to the MN DNR Rare Species Guide, maternity colonies have not yet been located in Minnesota, but elsewhere they have been located in trees, rock crevices, barns, or other buildings. |
| <b>Monarch butterfly</b><br><i>Danaus plexippus</i>                    | Candidate           | May use many different types of plant communities for foraging and nectar sources but is dependent on the presence of milkweed for larval rearing. Adults will nectar from milkweed species while in bloom but will utilize many other nectar sources during the spring and fall, prior to and after the bloom season for milkweed.                                       |
| <b>Western prairie fringed orchid</b><br><i>Plantanthera praeclara</i> | Threatened          | Remnant prairie species which occurs primarily in moist to wet calcareous tallgrass prairies and sedge meadows. Prefers undisturbed grasslands, but may also be found in moderately disturbed habitats, such as roadside ditches.   |

- c. Discuss how the identified fish, wildlife, plant communities, rare features and ecosystems may be affected by the project. Include a discussion on introduction and spread of invasive species from the project construction and operation. Separately discuss effects to known threatened and endangered species.

The project will improve the aquatic resource by providing a low flow channel, installing woody habitat features, and protecting adjacent riparian lands via conservation easement. The project will improve water quality in Doran Creek, which will also benefit downstream aquatic resources. The low flow channel will improve habitat for species dependent on flowing water; the current condition experiences no-flow conditions for much of the year. The project does not intend to permanently

impact or cause a loss of wetlands in the channel or adjacent to the channel, which will continue to provide habitat for amphibians, reptiles, birds, and invertebrates that currently utilize the resource. The MCBS Site (Breckenridge 21) will not be negatively impacted by the project. The majority of the Site appears to be actively farmed under existing conditions. With the conversion of adjacent floodplain from farmland to native perennial vegetation in conservation easement, it is anticipated the project will have a net benefit on this Site. The Bois de Sioux will coordinate with the DNR regarding proposed activities and proposed vegetation seed mixes at this Site to determine what additional measures are required, as needed.

- d. Identify measures that will be taken to avoid, minimize, or mitigate adverse effects to fish, wildlife, plant communities, and sensitive ecological resources.

Tree removal, as needed, will be restricted during the active roosting season for the northern long-eared bat and tri-colored bat. The project will enhance approximately 1,300 acres of land within the 10-year floodplain in conservation easement, removing these acres from agricultural production. These conservation easements will be revegetated with native perennial vegetation, providing significant habitat for wildlife, pollinators, and rare species within the project area. This will also provide native habitat adjacent to the Breckenridge Site which will help to protect and enhance the site of biodiversity. These conservation easements will be protected in perpetuity. The conversion of farmland to perennial vegetation in the 10-year floodplain to conservation easement will provide additional wildlife habitat by establishing additional riparian buffer. This will reduce sedimentation of the creek and provide transitional riparian habitat. Excavation of the channel will restore aquatic habitat to the creek by providing areas of flowing water and deeper pool habitat. Currently, portions of the project area do not flow in most conditions, some drying up entirely. Others have remnant pools of standing water, but flow is not typically observed. Additionally, trees felled within the project area will be reused for bank stabilization, creating aquatic habitat within the creek.

#### **14. Historic properties:**

Describe any historic structures, archeological sites, and/or traditional cultural properties on or in close proximity to the site. Include: 1) historic designations, 2) known artifact areas, and 3) architectural features. Attach letter received from the State Historic Preservation Office (SHPO). Discuss any anticipated effects to historic properties during project construction and operation. Identify measures that will be taken to avoid, minimize, or mitigate adverse effects to historic properties.

A records request was submitted to the Minnesota SHPO in November 2022. The SHPO indicated that there are 16 records of historic properties within the project area. One archaeological record was identified within the project area, classified as SA which indicates records of previously document "single artifact". A Phase 1A Literature Review of the SHPO information has been completed by a licensed professional archeologist to further evaluate the records of previous artifacts found at the project site (Attachment 3). The Phase 1A Literature Review was completed in January 2023 and updated in August 2023, and found eleven previously recorded archaeological sites, nine previously recorded historic structures, and two previous cultural resource surveys are located within the study area. None of the archaeological sites are located within the proposed project area, however six sites are located adjacent (within 500 ft) to the proposed project and three of the architectural resources overlap with the proposed project area. Of the surveys, one previous survey overlaps with portions of the project area.

The project is located largely within wooded, grassy, and agricultural areas located along Doran Creek, which feeds into the Bois de Sioux River. Some of the wooded area within the project area has been subject to clearing, agriculture, and rural development, but the area does not appear to have been subject to any considerable impacts. The project area consists of mostly flat terrain near the Creek. The Creek provides an intermittent freshwater resource within the proposed project area. In general, sources of fresh water and certain landforms such as river terraces have high potential for archaeological resources. Long-term occupations sites are more likely to occur along permanent water sources, as more resources are readily available, rather than intermittent systems like Doran Creek. There are no river terraces within the project area.

Six archaeological sites are located adjacent (within 500 ft) to the proposed project area. Due to these factors, the project area has a moderate to high potential for significant cultural resources. As a result a Phase I Survey will be completed to identify locations of any potential resources. The project intends to avoid impacts to cultural resources and will field verify proposed improvement practices in relation to any cultural resources that are identified during the Phase I Survey. The project proponent is working closely with the USACE in regards to Section 106 coordination needs, which will be completed through the federal action of the Section 404 permit; and the Minnesota SHPO, to complete state cultural resources review.

**15. Visual:**

Describe any scenic views or vistas on or near the project site. Describe any project related visual effects such as vapor plumes or glare from intense lights. Discuss the potential visual effects from the project. Identify any measures to avoid, minimize, or mitigate visual effects.

There are no anticipated project related visual effects. The project will not alter any viewsheds in the landscape nor does it propose any structures with vapor plumes or intense lighting. The majority of the project area is relatively flat agricultural land, with predominately agricultural vegetation outside of the emergent and woody vegetation within channel.

**16. Air:**

- a. Stationary source emissions - Describe the type, sources, quantities and compositions of any emissions from stationary sources such as boilers or exhaust stacks. Include any hazardous air pollutants, criteria pollutants, and any greenhouse gases. Discuss effects to air quality including any sensitive receptors, human health or applicable regulatory criteria. Include a discussion of any methods used assess the project's effect on air quality and the results of that assessment. Identify pollution control equipment and other measures that will be taken to avoid, minimize, or mitigate adverse effects from stationary source emissions.

There will be no stationary source emissions involved with this project. Any air emissions produced will be temporary and on the scale of normal construction activities.

- b. Vehicle emissions - Describe the effect of the project's traffic generation on air emissions. Discuss the project's vehicle-related emissions effect on air quality. Identify measures (e.g. traffic operational improvements, diesel idling minimization plan) that will be taken to minimize or mitigate vehicle-related emissions.

Project-related vehicle emissions will be consistent with typical construction activities, including emissions from construction crew personal vehicles and heavy construction equipment. Construction is going to be taking place within Doran Creek and its riparian area and will have minimal impact on the surrounding roads. The effect of the project's traffic generation on air emissions is anticipated to be minimal and temporary. No additional measures have been developed or are planned to minimize or mitigate vehicle-related emissions.

- c. Dust and odors - Describe sources, characteristics, duration, quantities, and intensity of dust and odors generated during project construction and operation. (Fugitive dust may be discussed under item 16a). Discuss the effect of dust and odors in the vicinity of the project including nearby sensitive receptors and quality of life. Identify measures that will be taken to minimize or mitigate the effects of dust and odors.

Odor disturbances will be limited to the construction equipment emissions and will only occur within the immediate construction area. The project will not generate substantial odor during construction. Potential odors will include exhaust from diesel engines. Dust generated during construction will be minimized through standard dust control measures, such as applying water to gravel roads used for site access and limiting the extent and duration of exposed soil conditions.

## **17. Noise**

Describe sources, characteristics, duration, quantities, and intensity of noise generated during project construction and operation. Discuss the effect of noise in the vicinity of the project including 1) existing noise levels/sources in the area, 2) nearby sensitive receptors, 3) conformance to state noise standards, and 4) quality of life. Identify measures that will be taken to minimize or mitigate the effects of noise.

Project-related noise generation is anticipated to be temporary and will result only from construction of the project. There will be no operational noises associated with the project. Noise sources will include those typical of heavy construction equipment and equipment use comply with applicable working hour ordinances.

## **18. Transportation**

- a. Describe traffic-related aspects of project construction and operation. Include: 1) existing and proposed additional parking spaces, 2) estimated total average daily traffic generated, 3) estimated maximum peak hour traffic generated and time of occurrence, 4) indicate source of trip generation rates used in the estimates, and 5) availability of transit and/or other alternative transportation modes.

The project will not generate traffic, with the exception of traffic generated during construction. During construction, there will be an increase in vehicle traffic to and from the project area, but this increase is temporary.

- b. Discuss the effect on traffic congestion on affected roads and describe any traffic improvements necessary. The analysis must discuss the project's impact on the regional transportation system. *If the peak hour traffic generated exceeds 250 vehicles or the total daily trips exceeds 2,500, a traffic impact study must be prepared as part of the EAW.* Use the format and procedures described in the Minnesota Department of Transportation's Access Management Manual, Chapter 5 (available at: <http://www.dot.state.mn.us/accessmanagement/resources.html>) or a similar local guidance,

There will be no permanent effect on traffic congestion on affected roads.

- c. Identify measures that will be taken to minimize or mitigate project related transportation effects.

There are no traffic mitigation measures proposed.

**19. Cumulative potential effects:** (Preparers can leave this item blank if cumulative potential effects are addressed under the applicable EAW Items)

- a. Describe the geographic scales and timeframes of the project related environmental effects that could combine with other environmental effects resulting in cumulative potential effects.

Any negative environmental impacts of the Doran Creek Rehabilitation project will be primarily temporary in nature, occurring during construction. Soil excavated from the creek will be stockpiled in upland locations outside of aquatic resources. The project is designed as an aquatic rehabilitation project and intends to enhance the ecosystem of Doran Creek, while providing erosion control and flood protection benefits to adjacent landowners.

- b. Describe any reasonably foreseeable future projects (for which a basis of expectation has been laid) that may interact with environmental effects of the proposed project within the geographic scales and timeframes identified above.

Similar rehabilitation and flood management projects are proposed throughout the Bois de Sioux Watershed. Many of the District's projects aim to address water quantity, water quality, flood storage, sediment control, and impoundments. The District has four multi-benefit stream/river rehabilitation and restoration projects currently proposed, including one under construction (Mustinka River Fish and Habitat Corridor Rehabilitation), the Fivemile Creek Project and Twelvemile Creek Project (currently in the study phase), and Doran Creek. Similar projects are proposed or being constructed in adjacent watersheds under 1W1P initiative.

- c. Discuss the nature of the cumulative potential effects and summarize any other available information relevant to determining whether there is potential for significant environmental effects due to these cumulative effects.

Current District projects are spread throughout various counties within the Watershed. There are no similar projects within an immediate vicinity to Doran Creek, which reduces the potential for cumulative impacts during construction, such as impacts to traffic, air, noise, etc. All similar projects aim at enhancing local resources within the Bois de Sioux Watershed and therefore are anticipated to have a cumulative benefit to the region.

**20. Other potential environmental effects:** If the project may cause any additional environmental effects not addressed by items 1 to 19, describe the effects here, discuss the how the environment will be affected, and identify measures that will be taken to minimize and mitigate these effects.

The project will have an overall benefit to the resource and negative effects will be temporary in nature. These have been sufficiently addressed in items 1 to 19.

**RGU CERTIFICATION.** *(The Environmental Quality Board will only accept **SIGNED** Environmental Assessment Worksheets for public notice in the EQB Monitor.)*

**I hereby certify that:**

- The information contained in this document is accurate and complete to the best of my knowledge.
- The EAW describes the complete project; there are no other projects, stages or components other than those described in this document, which are related to the project as connected actions or phased actions, as defined at Minnesota Rules, parts 4410.0200, subparts 9c and 60, respectively.
- Copies of this EAW are being sent to the entire EQB distribution list.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Title \_\_\_\_\_



*Bois de Sioux*  
**Watershed District**

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#### TOPIC FOLLOW-UP

PROPERTY TAX EXEMPTION CHANGES FOR 2024 USE

01/25/2024

#### BACKGROUND

After a review of the exempt/non-exempt classification of BdSWD property, there are several parcels that need to be reclassified for 2024.

#### ACTION NEEDED – APPROVAL OF THE FOLLOWING LIST



| ID          | County   | Acres  | Section           | TWP          | T   | Range |                                |
|-------------|----------|--------|-------------------|--------------|-----|-------|--------------------------------|
| 05-0009-900 | Grant    | 18.36  | 3                 | Gorton       | 128 | 44    | EXEMPTION NEEDED               |
| 05-0036-900 | Grant    | 15.30  | 10                | Gorton       | 128 | 44    | EXEMPTION NEEDED               |
| 05-00685000 | Grant    | 9.59   | 19                | Gorton       | 128 | 44    | EXEMPTION NEEDED               |
| 05-0069-500 |          | 38.80  | 19                | Gorton       | 128 | 44    | EXEMPTION NEEDED New for 2024  |
| 05-0070-100 | Grant    | 10.26  | 20                | Gorton       | 128 | 44    | EXEMPTION NEEDED               |
| 05-0071-900 | Grant    | 21.53  | 20                | Gorton       | 128 | 44    | EXEMPTION NEEDED               |
| 05-0072-900 | Grant    | 1.01   | 20                | Gorton       | 128 | 44    | EXEMPTION NEEDED               |
| 05-0073-900 | Grant    | 8.09   | 20                | Gorton       | 128 | 44    | EXEMPTION NEEDED               |
| 05-0111-100 |          | 1.30   | 30                | Gorton       | 128 | 44    | EXEMPTION NEEDED New for 2024  |
| 11-0009-900 | Grant    | 12.89  | 3                 | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0020-900 | Grant    | 20.63  | 7                 | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0023-900 | Grant    | 11.92  | 8                 | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0030-900 | Grant    | 13.94  | 10                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0051-900 | Grant    | 18.86  | 15                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0058-900 | Grant    | 4.42   | 17                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0059-000 | Grant    | 160.00 | 17                | North Ottawa | 129 | 44    | PARTIAL EXEMPTION              |
| 11-0059-800 | Grant    | 3.64   | 17                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0060-000 | Grant    | 160.00 | 17                | North Ottawa | 129 | 44    | PARTIAL EXEMPTION              |
| 11-0061-900 | Grant    | 4.29   | 17                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0062-000 | Grant    | 160.00 | 18                | North Ottawa | 129 | 44    | PARTIAL EXEMPTION              |
| 11-0063-000 | Grant    | 311.73 | 18                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0064-000 | Grant    | 160.00 | 18                | North Ottawa | 129 | 44    | PARTIAL EXEMPTION              |
| 11-0065-000 | Grant    | 474.41 | 19                | North Ottawa | 129 | 44    | PARTIAL EXEMPTION              |
| 11-0066-000 | Grant    | 80.00  | 19                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0067-000 | Grant    | 77.37  | 19                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0067-800 | Grant    | 1.36   | 19                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0068-900 | Grant    | 4.00   | 20                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0069-000 | Grant    | 160.00 | 20                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0070-000 | Grant    | 160.00 | 20                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0071-900 | Grant    | 20.88  | 20                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0073-900 | Grant    | 32.93  | 21                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0075-900 | Grant    | 20.86  | 22                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0096-900 | Grant    | 19.77  | 27                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0097-900 | Grant    | 14.56  | 28                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0100-900 | Grant    | 19.62  | 29                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0102-900 | Grant    | 21.83  | 10                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 11-0118-900 | Grant    | 25.89  | 34                | North Ottawa | 129 | 44    | EXEMPTION NEEDED               |
| 10-0061001  | Traverse | 40.15  | 15                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0062000  | Traverse | 40.65  | 15                | Redpath      | 128 | 45    | EXEMPTION NEEDED New for 2024  |
| 10-0067001  | Traverse | 48.82  | 16                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0068001  | Traverse | 25.21  | 16                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0069001  | Traverse | 25.58  | 16                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0097000  | Traverse | 13.75  | 22                | Redpath      | 128 | 45    | PARTIAL EXEMPTION New for 2024 |
| 10-0098000  | Traverse | 13.58  | 22                | Redpath      | 128 | 45    | PARTIAL EXEMPTION New for 2024 |
| 10-0108001  | Traverse | 7.71   | 25                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0109001  | Traverse | 4.00   | 25                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0113000  | Traverse | 8.51   | 26                | Redpath      | 128 | 45    | EXEMPTION NEEDED New for 2024  |
| 10-0113003  | Traverse | 17.34  | 26                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0114001  | Traverse | 10.28  | 26                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0117001  | Traverse | 10.56  | 27                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0118001  | Traverse | 11.02  | 27                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0120001  | Traverse | 11.24  | 28                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 10-0121001  | Traverse | 11.09  | 28                | Redpath      | 128 | 45    | EXEMPTION NEEDED               |
| 13-0098001  | Traverse | 45.55  | 24 & 25 & 12 & 13 |              | 128 | 45    | EXEMPTION NEEDED               |

**Bois de Sioux Watershed District**  
**2024 DITCH FUND BUDGET**  
January through December 2024

|                                   | Jan - Dec 24     | Budget              |
|-----------------------------------|------------------|---------------------|
| <b>Income</b>                     |                  |                     |
| 39503 · FEMA/HSEM 2023            | 65,244.00        | 150,000.00          |
| 49450 · Internal Transfer In      | 0.00             | 1,780,000.00        |
| 20500 · Intergovernmental Revenue | 0.00             | 2,595,000.00        |
| Ditch Revenues                    | 6,626.40         | 438,080.00          |
| Investment Income                 | 0.00             | 5,000.00            |
| 45000 · Miscellaneous Income      | 388.50           | 5,000.00            |
| <b>Total Income</b>               | <b>72,258.90</b> | <b>4,973,080.00</b> |
| <b>Gross Profit</b>               | <b>72,258.90</b> | <b>4,973,080.00</b> |
| <b>Expense</b>                    |                  |                     |
| 54956 · Intergovernmental Expense | 200.00           | 2,000.00            |
| 51200 · Project Construction      | 0.00             | 3,784,580.00        |
| 51300 · Administration Expense    | 0.00             | 25,000.00           |
| 51500 · Advertising Expense       | 190.00           | 5,000.00            |
| 51900 · Engineering Services      | 44,198.59        | 500,000.00          |
| 53480 · Interest Expense          | 0.00             | 20,000.00           |
| 52500 · Land                      | 16,797.00        | 130,000.00          |
| 52600 · Legal Fees                | 5,139.45         | 45,000.00           |
| 52700 · Manager Compensation      | 0.00             | 1,500.00            |
| 53200 · Miscellaneous Expenses    | 0.00             | 40,000.00           |
| 54100 · Repairs and Maintenance   | 0.00             | 400,000.00          |
| 54600 · Viewers Expense           | 754.53           | 20,000.00           |
| <b>Total Expense</b>              | <b>67,279.57</b> | <b>4,973,080.00</b> |
| <b>Net Income</b>                 | <b>4,979.33</b>  | <b>0.00</b>         |



## TOPIC FOLLOW-UP

END OF JOURNAL ENTRIES

01/25/24

## END OF YEAR JOURNAL ENTRIES

Annually, the following journal entries are entered, prior to our fiscal audit:

1. **Reallocation of General Ditch Expenses:** some of the expenses that are incurred by the Ditch Fund need to be allocated amongst all of the ditches, split proportionately by the length of each ditch. For 2023, the amount to be split is \$34,719.68 for engineering support for ditch inspections, GIS software, and equipment.
2. **Reallocation of Staff Expenses:** Wendy, Troy, and Jamie keep track of the hours and mileage associated with specific projects and ditches. The District's billable rate is used to allocate expenses to these funds and reimburse the General Fund for time and mileage. The Construction Fund will be billed \$209,673.43 and specific, individual ditch funds will be billed a total of \$37,249.30, for a total of \$246,922.72 to be transferred to the General Fund and \$1736.44 to be retained in the General Fund for specific tasks (Annual Report and Website).
3. **Reallocation of Board Manager Expenses:** Board Managers keep track of the meeting per diems and mileage associated with specific projects and ditches. The Construction Fund will be billed \$14,690.05 and specific, individual ditch funds will be billed a total of \$965.26, for a total of \$15,655.31 to be transferred to the General Fund.
4. **Interest Earned/Charged:** There are several interest transactions combined:

**Interest earned from the Bank:** The District earned \$91,716.20 in its accounts – this will be allocated to funds with positive fund balances.

**Negative Ditch Funds:** Ditch funds with a negative balance are charged the Federal long-term interest rate for December 2023 of 5.03% (exceptions: TCD #37 at 1% and TCD #23 at 3.5% due to specific projects). The total amount charged negative ditch funds is \$14,177.32. This will be allocated to funds with positive fund balances.

5. Close Class Funds by transferring funds:



|   | <u>Before</u>     | <u>After</u>      |        |
|---|-------------------|-------------------|--------|
| <b>Construction Fund</b>  |                   |                   |        |
| <b>Redpath Imp.&amp; Mustinka Rehab.</b>                                    |                   |                   |        |
| Historical thru 2021  | -2,490,582.85     | 0.00              | Closed |
| Ag Land & Shed Management   | 4,790,434.39      | 2,204,298.32      | Used   |
| Ph 1 TCD #35 Relocate   | -95,553.22        | 0.00              | Closed |
| Ph 2A FDR & Change Order  | -1,456,595.70     | -1,456,595.70     |        |
| Ph 2A Mustinka Rehab  | -539,522.88       | -539,522.88       |        |
| Ph 2B FDR Imp Not Split Yet   | <u>343,156.57</u> | <u>343,156.57</u> |        |
| <b>Total Redpath Imp.&amp; Mustinka Rehab.</b>                              | <b>551,336.31</b> | <b>551,336.31</b> |        |
| <b>This balance doesn't include expenses made, waiting for grant reimb.</b> |                   | <b>822,640.10</b> |        |

#### PROPOSED BOARD ACTION

Approve the end of year journal entries; can be done in one motion.



**TOPIC FOLLOW-UP**

**BOARD MANAGER MILEAGE**

**01/25/2024**

**PROPOSED BOARD ACTION**

EACH BOARD MANAGER - PLEASE REVIEW THE MILEAGE AMOUNTS. IF THE AMOUNT IS CORRECT, PLEASE INDICATE THE CORRECT AMOUNT.

**PROPOSED BOARD ACTION**

Approve the board mileage reimbursement rates.

|                 | <b>Board<br/>Miles</b> | <b>2024<br/>Mileage Rate</b> |
|-----------------|------------------------|------------------------------|
| Jason Beyer     | 68.4                   | 0.67                         |
| Ben Brutlag     | 66.8                   | 0.67                         |
| Jerome Deal     | 2                      | 0.67                         |
| Doug Dahlen     | 50                     | 0.67                         |
| Scott Gillespie | 45.8                   | 0.67                         |
| John Kapphahn   | 72.4                   | 0.67                         |
| Steven Schmidt  | 19.2                   | 0.67                         |
| Linda Vavra     | 56.8                   | 0.67                         |
| Allen Wold      | 20                     | 0.67                         |

|  |   |   |
|--|---|---|
| 2023 Construction Carryover              | <b><u>103E Ditches</u></b><br>WCD #Sub-1          | <b><u>103D Watershed Projects</u></b><br>LTWQIP Phase No. 3<br>Lightning Lake Outlet<br>Redpath & Mustinka Ph. 2A   |
| 2024 Final Development<br>& Construction | GCD #21<br>GCD #3<br>WD #5                        | Redpath Ph. 2B<br>640 <sup>th</sup> Ave Road Raise (funding only)   |
| 2024 Prelim. Development                 |   | Redpath Ph 3 and 4<br>Doran Creek Enhancement<br>Moonshine Lakebed Impoundment<br>Redpath Collection Channel<br>Fivemile Creek Rehab.<br>Twelvemile Creek Flood Study |
| 2024 Minor Repairs                       |   |   |
| Identified for Future                    | WCD #20<br>WCD #35<br>WCD #25<br>JD #12<br>TCD #8 |   |

## **Board Education Opportunities**

### **CONFERENCES & MEETINGS**

Drainage Work Group Meetings (Monthly)

Red River Basin Commission Conference (Jan)

Joint Red River Watershed Management Board & Flood Damage Reduction Work Group Conference (Feb)

AMC Drainage Conference (Feb)

Minnesota Watershed Districts Capitol Hill Meetings & Visits (Feb or Mar)

Ag Urban-Rural Partnership Forum (Mar)

Minnesota Association of Watershed Districts Summer Tour (Aug)

SWCD Field Days

Minnesota Association of Watershed Districts Annual Conference (Dec)

Prairie Grains Conference (Dec)