

# TREASURER'S REPORT

MAY 2026

## BANK ACCOUNT BALANCES FROM BANK STATEMENTS

Bank - Checking, No Interest	\$ 1,545,908.67
JCD #11 Surety	\$ 60,071.83
WCD #25 Improvement Surety	\$ 60,064.09
Bank - Checking, Interest	\$ 1,936,485.29
Bank - Checking, No Interest	9,311.83
Bank - Money Market, Interest	\$ 1,596,605.61
Bank - CD's, Interest	\$ 4,440,387.63
<b>END OF MONTH AMOUNT IN BANK ACCOUNTS:</b>	<b><u>\$ 9,648,834.95</u></b>

## ACCOUNTING FUND BALANCES FROM QUICKBOOKS

	Beginning Balance from Quickbooks 12/31/2025	2026 Revenue 5/31/2026	2026 Expenses 5/31/2026	Current Fund Balance 5/31/2026
Payroll Liabilities	0.00	0.00	(1,047.01)	(1,047.01)
General Fund(*)	432,956.60	59,646.78	(183,661.57)	308,941.81

### Ditch Fund

	Beginning Balance from Quickbooks 12/31/2025	2026 Revenue 5/31/2026	2026 Expenses 5/31/2026	Current Fund Balance 5/31/2026	If nothing else was done this year....
Total BdSWD #3	57,876.78	0.00	0.00	57,876.78	57,876.78
Total BdSWD #5	0.00	0.00	0.00	0.00	0.00
Total GCD #3	87,713.94	0.00	(7,778.00)	79,935.94	79,935.94
Total GCD #5	8,024.56	0.00	0.00	8,024.56	8,024.56
Total GCD #6	2,928.08	0.00	0.00	2,928.08	3,928.08
Total GCD #8	24,210.00	0.00	0.00	24,210.00	32,210.00
Total GCD #9	17,214.85	303.14	0.00	17,517.99	24,714.85
Total GCD #11	161.88	0.00	0.00	161.88	761.88
Total GCD #15	4,590.11	0.00	(3,855.00)	735.11	735.11
Total GCD #21	(52,024.48)	69,010.15	(45,626.58)	(28,640.91)	(97,651.06)
Total GCD #22	12,927.07	496.18	0.00	13,423.25	17,927.07
Total GCD #29	7,307.36	0.00	0.00	7,307.36	12,307.36
Total GCD #32	7,866.50	852.38	(78.75)	8,640.13	7,787.75
Total GCD #33	(6,098.54)	272.04	0.00	(5,826.50)	(5,826.50)
Total GC CONS JD #2	37,359.66	0.00	(30,442.50)	6,917.16	6,917.16
Total JCD #2	107,777.61	0.00	(1,546.87)	106,230.74	106,230.74
Total JCD #3	6,124.23	8,615.85	(1,306.87)	13,433.21	18,817.36
Total JCD #4	2.32	0.00	0.00	2.32	5,302.32
Total JCD #6	147,678.17	0.00	(1,306.87)	146,371.30	146,371.30
Total JCD #7	(983.98)	1,205.48	0.00	221.50	(983.98)
Total JCD #11	7,649.52	168,203.27	(18,010.50)	157,842.29	(10,360.98)
Total JCD #12	(140,775.30)	16,434.58	(665.00)	(125,005.72)	(66,440.30)
Total JCD #14	36,723.75	5,915.27	(1,357.50)	41,281.52	45,366.25
Total TCD #1E	23,556.28	3,347.25	0.00	26,903.53	28,556.28
Total TCD #1W	25,273.51	2,015.91	0.00	27,289.42	28,273.51
Total TCD #2	38,998.80	0.02	0.00	38,998.82	38,998.80
Total TCD #4	40,794.84	0.00	0.00	40,794.84	40,794.84
Total TCD #7	25,406.23	2,334.16	0.00	27,740.39	29,806.23
Total TCD #8	24,580.83	5,062.24	0.00	29,643.07	31,080.83
Total TCD #9	15,839.21	2,306.04	0.00	18,145.25	19,239.21
Total TCD #10	19,365.08	0.00	0.00	19,365.08	19,365.08
Total TCD #11	40,558.29	0.00	(1,306.88)	39,251.41	39,251.41
Total TCD #13	12,244.91	470.08	(1,306.88)	11,408.11	11,738.03
Total TCD #15	(4,698.91)	6,440.25	(426.70)	1,314.64	(625.61)
Total TCD #16	(7,803.70)	2,622.48	3,317.10	(1,864.12)	2,813.40
Total TCD #17	(29,914.72)	3,570.54	0.00	(26,344.18)	(21,664.72)
Total TCD #18	13,986.29	1,591.21	0.00	15,577.50	16,486.29
Total TCD #19	(7,800.37)	1,926.80	0.00	(5,873.57)	(4,400.37)
Total TCD #20	1,591.41	1,455.29	0.00	3,046.70	4,591.41
Total TCD #22	3,009.43	1,236.90	(2,450.00)	1,796.33	3,059.43
Total TCD #23	(39,397.04)	6,808.77	0.00	(32,588.27)	(29,147.04)
Total TCD #24	(10,096.24)	5,345.11	0.00	(4,751.13)	(3,596.24)
Total TCD #26	19,067.49	1,151.02	0.00	20,218.51	21,467.49
Total TCD #27	(82,234.12)	32,936.67	(3,400.00)	(52,697.45)	(34,634.12)
Total TCD #28	(4,075.48)	3,883.64	0.00	(191.84)	2,624.52

Total TCD #29	(109.00)	922.70	0.00	813.70	1,391.00
Total TCD #30	16,828.24	6,384.18	0.00	23,212.42	21,828.24
Total TCD #31	20,325.50	1,776.78	0.00	22,102.28	23,325.50
Total TCD #32	7,998.67	318.41	0.00	8,317.08	8,298.67
Total TCD #33	15,042.98	1,855.66	0.00	16,898.64	17,542.98
Total TCD #35	17,272.53	0.00	0.00	17,272.53	17,272.53
Total TCD #36	582.56	6,805.25	0.00	7,387.81	10,832.56
Total TCD #37	(242,923.71)	25,847.50	(600.00)	(217,676.21)	(203,143.71)
Total TCD #38	12,806.06	1,835.44	0.00	14,641.50	15,306.06
Total TCD #39	1,648.23	1,009.88	0.00	2,658.11	3,748.23
Total TCD #40	11,585.61	4,143.95	(5,511.40)	10,218.16	12,574.21
Total TCD #41	(744.65)	9,622.68	0.00	8,878.03	15,255.35
Total TCD #42	19,828.09	3,449.65	0.00	23,277.74	26,628.09
Total TCD #43	15,352.88	1,405.29	(1,306.88)	15,451.29	16,846.00
Total TCD #44	5,903.20	3,176.02	0.00	9,079.22	11,603.20
Total TCD #46	(2,324.22)	1,328.66	0.00	(995.56)	(224.22)
Total TCD #48	(85.68)	744.82	(687.20)	(28.06)	927.12
Total TCD #50	3,884.25	1,147.34	0.00	5,031.59	3,884.25
Total TCD #51	22,072.20	621.41	(36.50)	22,657.11	24,035.70
Total TCD #52	(33,316.59)	23,507.50	(258.00)	(10,067.09)	1,925.41
Total TCD #53	57,205.90	0.00	(1,343.38)	55,862.52	55,862.52
Total TCD #55	9,758.45	547.41	0.00	10,305.86	10,758.45
Total WCD #Sub-1	72,096.14	0.00	(289.00)	71,807.14	71,807.14
Total WCD #8	94,687.47	0.00	0.00	94,687.47	94,687.47
Total WCD #9	298,574.92	5.45	0.00	298,580.37	298,574.92
Total WCD #18	20,325.32	173.73	(190.00)	20,309.05	25,135.32
Total WCD #20	61,477.59	0.00	(450.00)	61,027.59	61,027.59
Total WCD #25	32,890.02	137,154.27	(78,345.04)	91,699.25	(45,455.02)
Total WCD #35	(4,789.45)	395.45	(475.00)	(4,869.00)	1,735.55
Total WCD #39	4,219.42	53.62	0.00	4,273.04	7,519.42
Total Ditch Fund - Other	0.00	0.00	(7,053.25)	(7,053.25)	(7,053.25)
<b>Total Ditch Fund</b>	<b>1,030,579.04</b>	<b>590,045.77</b>	<b>(214,093.45)</b>	<b>1,406,531.36</b>	
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<b>Construction Fund</b>	<b>7,550,198.31</b>	<b>2,108,179.90</b>	<b>(610,108.16)</b>	<b>9,048,270.05</b>	
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<b>RRWMB Fund</b>	<b>0.00</b>	<b>398,378.15</b>	<b>(33,843.49)</b>	<b>364,534.66</b>	
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<b>TOTAL Funds</b>	<b>9,013,733.95</b>	<b>3,156,250.60</b>	<b>(1,042,753.68)</b>	<b>11,127,230.87</b>	

## RECONCILE BANK STATEMENTS TO QUICKBOOKS

Bank Statement Total From Top:	9,648,834.95
<u>Enter</u> Quickbooks Bank Account Balance Total Assets:	11,127,230.87
+ <u>Enter</u> Uncleared Transactions BMO:	901.29
+ <u>Enter</u> Uncleared Transactions Star Bank:	248,731.12
+ <u>Enter</u> Star Bank checks written 05/27/26 - 05/31/26	0.00
- <u>Enter</u> Star Bank Deposits received 05/27/26 - 05/31/26	(1,728,028.33)
Quickbooks Total:	9,648,834.95
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<u>Enter</u> Quickbooks Total from Fund Balances Income/Expense Report:	11,128,277.88
<u>Enter</u> Quickbooks Total from Balance Sheet Current Liabilities:	(1,047.01)
Total:	11,127,230.87
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<u>Enter</u> Quickbooks Total Assets from Bank Balances Report:	11,127,230.87

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06/12/26

Cash Basis

**Bois de Sioux Watershed District**  
**Expenses by Vendor Summary (No Employees)**  
May 22 through June 18, 2026

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	<u>May 22 - Jun 18, 26</u>
Bennett Government Consulting, Inc.	1,000.00
Big Stone County	-68,314.35
BlueCross BlueShield MN	-0.01
BMO/Bank of the West	6.00
Bois de Sioux Watershed	0.00
City of Wheaton	48.72
Column Software PBC	463.89
Ellingson Drainage	1,350.00
Evan Rollofson	2,500.00
HPS	162.96
Kevin Deal	120.00
Larson Oil Company	79.00
MN PEIP	-42.60
Moore Engineering, Inc.	68,857.10
NGP Aerial Drone Application	1,250.00
Old National	-1,300.71
Otter Tail County	-61,281.67
Pitney Bowes Global Financial Serv LLC	216.73
QuickBooks Payroll Service	20.00
RMB Environmental Laboratories Inc	344.85
RRWMB	-438,078.57
Runestone Telecom Association	144.68
Spee Dee Delivery Service, Inc.	24.15
Star Bank	-241.71
Stevens County	-117,368.63
Traverse County	-792,392.63
Traverse County SWCD	1,383.50
Traverse Electric Cooperative Inc	71.75
Tri County Coop	414.13
Vestis	50.42
West Otter Tail County SWCD	552.87
Whaley Excavating & Concrete	25,350.00
Wilkin County	-224,020.96
Willy's Super Valu	131.58
Xerox Corporation	319.05
<b>TOTAL</b>	<b>-1,598,180.46</b>

**Bois de Sioux Watershed District**  
**CHECKS TO APPROVE - VENDORS & EMPLOYEES**  
 May 22 through June 18, 2026

Date	Num	Type	Memo	Account	Class	Amount
<b>Bennett Government Consulting, Inc.</b>						
06/18/2026	3381	Check	GOVERNMENT SERVICES CONTRACT	53200 · Miscellaneous Expenses	Administrative Fund:General Cash	-1,000.00
Total Bennett Government Consulting, Inc.						-1,000.00
<b>Big Stone County</b>						
05/26/2026		Deposit	PROPERTY TAXES	42010 · Big Stone County	Administrative Fund:General Cash	4,683.95
05/26/2026		Deposit	PROPERTY TAXES	42010 · Big Stone County	Construction Fund	31,815.20
05/26/2026		Deposit	PROPERTY TAXES FOR RRWMB	42010 · Big Stone County	RRWMB	31,815.20
Total Big Stone County						68,314.35
<b>BlueCross BlueShield MN</b>						
05/29/2026		Liability Check	2968870001	Health Insurance Expense	Administrative Fund:General Cash	7.67
06/15/2026		Liability Check	2968870001	Health Insurance Expense	Administrative Fund:General Cash	7.67
06/08/2026	3377	Check	2968870001	Health Insurance Expense	Administrative Fund:General Cash	-15.33
Total BlueCross BlueShield MN						0.01
<b>Bois de Sioux Watershed</b>						
06/18/2026	Redpath...	General Journal	ZERO OUT REDPATH COLLECTION CHANNEL	49450 · Internal Transfer In	Construction Fund:Redpath Collection Channel	85,451.25
06/18/2026	Redpath...	General Journal	ZERO OUT REDPATH COLLECTION CHANNEL	54955 · Internal Transfer Out	Construction Fund:Redpath Imp. & Mustinka Rehab.:Ag La...	-85,451.25
06/18/2026	Redpath...	General Journal	ZERO OUT DISTRICT REDPATH MATCH AHEAD	49450 · Internal Transfer In	Construction Fund:Redpath Imp. & Mustinka Rehab.:Ph 2...	217,197.05
06/18/2026	Redpath...	General Journal	ZERO OUT DISTRICT REDPATH MATCH AHEAD	54955 · Internal Transfer Out	Construction Fund:Redpath Imp. & Mustinka Rehab.:Ag La...	-217,197.05
06/18/2026	Redpath...	General Journal	ZERO OUT DISTRICT REDPATH 2B IMPOUNDMENT...	49450 · Internal Transfer In	Construction Fund:Redpath Imp. & Mustinka Rehab.:Ph 2...	1,440,294.32
06/18/2026	Redpath...	General Journal	ZERO OUT DISTRICT REDPATH 2B IMPOUNDMENT...	54955 · Internal Transfer Out	Construction Fund:Redpath Imp. & Mustinka Rehab.:Ag La...	-1,440,294.32
06/18/2026	Redpath...	General Journal	ZERO OUT DISTRICT REDPATH 2B MUSTINKA MAT...	49450 · Internal Transfer In	Construction Fund:Redpath Imp. & Mustinka Rehab.:Ph 2...	57,613.54
06/18/2026	Redpath...	General Journal	ZERO OUT DISTRICT REDPATH 2B MUSTINKA MAT...	54955 · Internal Transfer Out	Construction Fund:Redpath Imp. & Mustinka Rehab.:Ag La...	-57,613.54
06/18/2026	WBIF_0...	General Journal	WBIF 03-14: DORAN CREEK	61900 · Streambank Project	Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF3 ...	-19,878.74
06/18/2026	WBIF_0...	General Journal	WBIF 03-14: DORAN CREEK	49455 · Internal Transfer Joint Grant	Construction Fund:Doran Creek Stream Restoration	19,878.74
06/18/2026	WBIF_0...	General Journal	WBIF 03-14: ADMIN/GRANT COORD	61100 · Admin/Coord	Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF3 ...	-164.24
06/18/2026	WBIF_0...	General Journal	WBIF 03-14: ADMIN/GRANT COORD	49455 · Internal Transfer Joint Grant	Construction Fund	164.24
06/18/2026	WBIF_0...	General Journal	WBIF 03-14: FIVEMILE CREEK	61900 · Streambank Project	Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF3 ...	-881.25
06/18/2026	WBIF_0...	General Journal	WBIF 03-14: FIVEMILE CREEK	49455 · Internal Transfer Joint Grant	Construction Fund:Fivemile Creek	881.25
05/22/2026	05-21 S...	General Journal	ALLOCATION TO PREPARE FOR LANDOWNER ME...	54955 · Internal Transfer Out	Construction Fund	-15,000.00
05/22/2026	05-21 S...	General Journal	ALLOCATION TO PREPARE FOR LANDOWNER ME...	49450 · Internal Transfer In	Construction Fund:SCD 1 / 7 / 8 Preliminary Admin	15,000.00
06/18/2026	WBIF_0...	General Journal	WBIF 02-53: TWELVEMILE CREEK	61450 · Project Construction	Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF2 ...	-28,458.71
06/18/2026	WBIF_0...	General Journal	WBIF 02-53: TWELVEMILE CREEK	49455 · Internal Transfer Joint Grant	Construction Fund:Twelvemile Creek:HSEM Dist Match 2...	28,458.71
06/18/2026	WBIF_0...	General Journal	WBIF 02-53: ADMIN/GRANT COORD	61100 · Admin/Coord	Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF2 ...	-1,962.69
06/18/2026	WBIF_0...	General Journal	WBIF 02-53: ADMIN/GRANT COORD	49455 · Internal Transfer Joint Grant	Construction Fund	1,962.69
06/18/2026	WBIF_0...	General Journal	WBIF 02-53: TWELVEMILE CREEK			0.00
06/18/2026	WBIF_0...	General Journal	WBIF 02-53: TWELVEMILE CREEK			0.00
06/18/2026	WBIF_0...	General Journal	WBIF 02-53: TWELVEMILE CREEK			0.00
06/18/2026	WBIF_0...	General Journal	WBIF 02-53: TWELVEMILE CREEK			0.00
Total Bois de Sioux Watershed						0.00
<b>City of Wheaton</b>						
06/03/2026	3373	Check	W/S/G	53440 · Utility Expense	Administrative Fund:General Cash	-48.72
Total City of Wheaton						-48.72
<b>Column Software PBC</b>						
06/18/2026	3382	Check	FAC49920-0045 JD #7 HEARING	51500 · Advertising Expense	Ditch Fund:JCD #7	-39.66
06/18/2026	3382	Check	FAC49920-0046 WCD #25 HEARING	51500 · Advertising Expense	Ditch Fund:WCD #25	-424.23
Total Column Software PBC						-463.89
<b>Ellingson Drainage</b>						
06/18/2026	3383	Check	RELOCATE & REPAIR DRAINAGE SYSTEM	51200 · Project Construction	Construction Fund:Redpath Imp. & Mustinka Rehab.:Ph 3...	-900.45
06/18/2026	3383	Check	RELOCATE & REPAIR DRAINAGE SYSTEM	51200 · Project Construction	Construction Fund:Redpath Imp. & Mustinka Rehab.:Ph 3...	-449.55
Total Ellingson Drainage						-1,350.00

## Bois de Sioux Watershed District CHECKS TO APPROVE - VENDORS & EMPLOYEES May 22 through June 18, 2026

Date	Num	Type	Memo	Account	Class	Amount
<b>Evan Rollofson</b>						
06/03/2026	3371	Check	NUISANCE REMOVAL	53910 · Nuisance Beaver Control	Ditch Fund:GCD #29	-400.00
06/03/2026	3371	Check	NUISANCE REMOVAL	53910 · Nuisance Beaver Control	Ditch Fund:GCD #22	-400.00
06/03/2026	3371	Check	NUISANCE REMOVAL	53910 · Nuisance Beaver Control	Ditch Fund:JCD #12	-700.00
06/03/2026	3371	Check	NUISANCE REMOVAL	53910 · Nuisance Beaver Control	Ditch Fund:JCD #14	-400.00
06/03/2026	3371	Check	NUISANCE REMOVAL	53910 · Nuisance Beaver Control	Ditch Fund:TCD #10	-100.00
06/03/2026	3371	Check	NUISANCE REMOVAL	53910 · Nuisance Beaver Control	Ditch Fund:TCD #42	-100.00
06/03/2026	3371	Check	NUISANCE REMOVAL	53910 · Nuisance Beaver Control	Ditch Fund:WCD #9	-400.00
Total Evan Rollofson						-2,500.00
<b>HPS</b>						
06/18/2026	3389	Check	NORTH OTTAWA PORTA POTTY-54663	53440 · Utility Expense	Construction Fund:North Ottawa Impoundment:Developm...	-162.96
Total HPS						-162.96
<b>Kevin Deal</b>						
06/18/2026	3385	Check	LEVEL SPOILS	54100 · Repairs and Maintenance	Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La...	-120.00
Total Kevin Deal						-120.00
<b>Larson Oil Company</b>						
06/18/2026	3386	Check	126	53470 · Office Fuel		0.00
06/18/2026	3386	Check	FUEL	54400 · Vehicle Fuel	Administrative Fund:General Cash	-79.00
06/18/2026	3386	Check	126	54500 · Vehicle Maint & Repair		0.00
Total Larson Oil Company						-79.00
<b>MN PEIP</b>						
05/29/2026		Liability Check		Health Insurance Expense	Administrative Fund:General Cash	21.30
06/15/2026		Liability Check		Health Insurance Expense	Administrative Fund:General Cash	21.30
Total MN PEIP						42.60
<b>Moore Engineering, Inc.</b>						
06/18/2026	3379	Check	18325D REDPATH 3	51900 · Engineering Services	Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 3...	-3,112.29
06/18/2026	3379	Check	18325D REDPATH 3	51900 · Engineering Services	Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 3...	-1,553.81
06/18/2026	3379	Check	DORAN CREEK - JCWMP ELIGIBLE	51900 · Engineering Services	Construction Fund:Doran Creek Stream Restoration	-4,858.50
06/18/2026	3379	Check	ELBOW LAKE / SAMANTHA LAKE PW CULVERT	51900 · Engineering Services	Construction Fund	-551.00
06/18/2026	3379	Check	WCD #SUB-1 RR CROSSING	51900 · Engineering Services	Ditch Fund:WCD #Sub-1	-294.50
06/18/2026	3379	Check	GCD #21	51900 · Engineering Services	Ditch Fund:GCD #21	-15,427.45
06/18/2026	3379	Check	TWELVEMILE CREEK	51900 · Engineering Services	Construction Fund:Twelvemile Creek:HSEM 75% (\$300,7...	-24,314.44
06/18/2026	3379	Check	TWELVEMILE CREEK - JCWMP ELIGIBLE	51900 · Engineering Services	Construction Fund:Twelvemile Creek:HSEM Dist Match 2...	-8,104.81
06/18/2026	3379	Check	GCD #3	51900 · Engineering Services	Ditch Fund:GCD #3	-4,374.05
06/18/2026	3379	Check	JD #11 LAT 4	51900 · Engineering Services	Ditch Fund:JCD #11	-643.00
06/18/2026	3379	Check	WCD #25	51900 · Engineering Services	Ditch Fund:WCD #25	-1,533.75
06/18/2026	3379	Check	GCD CONS JD #2	51900 · Engineering Services	Ditch Fund:GC CONS JD #2	-4,089.50
Total Moore Engineering, Inc.						-68,857.10
<b>NGP Aerial Drone Application</b>						
06/18/2026	3387	Check	SEEDING - TCD #52	51020 · Buffers	Construction Fund:Buffers/Riparian/Sediment Loss	-250.00
06/18/2026	3387	Check	SEEDING - TCD #27	51020 · Buffers	Construction Fund:Buffers/Riparian/Sediment Loss	-250.00
06/18/2026	3387	Check	SEEDING - TCD #52	51020 · Buffers	Construction Fund:Buffers/Riparian/Sediment Loss	-450.00
06/18/2026	3387	Check	SEEDING - TCD #27	51020 · Buffers	Construction Fund:Buffers/Riparian/Sediment Loss	-300.00
Total NGP Aerial Drone Application						-1,250.00
<b>Otter Tail County</b>						
06/01/2026		Deposit	PROPERTY TAXES	42030 · Otter Tail County	Administrative Fund:General Cash	3,540.46
06/01/2026		Deposit	PROPERTY TAXES	42030 · Otter Tail County	Construction Fund	23,897.27
06/01/2026		Deposit	PROPERTY TAXES FOR RRRWMB	42030 · Otter Tail County	RRWMB	23,897.27
06/01/2026		Deposit	ASSESSMENTS FOR WCD #9 BOND	20500 · Intergovernmental Revenue	Ditch Fund:WCD #9	9,946.67
Total Otter Tail County						61,281.67

**Bois de Sioux Watershed District**  
**CHECKS TO APPROVE - VENDORS & EMPLOYEES**  
 May 22 through June 18, 2026

Date	Num	Type	Memo	Account	Class	Amount
<b>Pitney Bowes Global Financial Serv LLC</b>						
06/05/2026	3374	Check	3107906352, 3107861808	52100 · Equipment Lease & Rental	Administrative Fund:General Cash	-216.73
Total Pitney Bowes Global Financial Serv LLC						-216.73
<b>QuickBooks Payroll Service</b>						
05/28/2026		Liability Check	Fee for 2 direct deposit(s) at \$5.00 each	53700 · Payroll Expenses	Administrative Fund:General Cash	-10.00
06/12/2026		Liability Check	Fee for 2 direct deposit(s) at \$5.00 each	53700 · Payroll Expenses		-10.00
Total QuickBooks Payroll Service						-20.00
<b>RMB Environmental Laboratories Inc</b>						
06/18/2026	3396	Check	WATER TESTING - D088756	51400 · River Watch/Expense	Construction Fund	-344.85
Total RMB Environmental Laboratories Inc						-344.85
<b>RRWMB</b>						
05/27/2026		Deposit	GRANT MATCH	44500 · Project Grant	Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...	66,700.00
05/27/2026		Deposit	GRANT MATCH	44500 · Project Grant	Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...	318,649.75
05/27/2026		Deposit	GRANT MATCH	44500 · Project Grant	Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...	0.03
05/27/2026		Deposit	GRANT REIMBURSEMENT	44500 · Project Grant	Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...	115,400.11
05/27/2026		Deposit	GRANT REIMBURSEMENT	44500 · Project Grant	Construction Fund:Redpath Imp.& Mustinka Rehab.:Ph 2...	434,685.81
06/18/2026	3378	Check	PROPERTY TAXES FOR RRWMB	54225 · Transfer of Funds to RRWMB	RRWMB	-497,357.13
Total RRWMB						438,078.57
<b>Runestone Telecom Association</b>						
06/03/2026	3372	Check	INTERNET & EMAIL & PHONE	53440 · Utility Expense	Administrative Fund:General Cash	-144.68
Total Runestone Telecom Association						-144.68
<b>Spee Dee Delivery Service, Inc.</b>						
06/18/2026	3390	Check	SHIPPING- 1483885	51400 · River Watch/Expense	Construction Fund	-24.15
Total Spee Dee Delivery Service, Inc.						-24.15
<b>Stevens County</b>						
05/28/2026		Deposit	PROPERTY TAXES	42040 · Stevens County	Administrative Fund:General Cash	7,951.59
05/28/2026		Deposit	PROPERTY TAXES	42040 · Stevens County	RRWMB	54,005.60
05/28/2026		Deposit	PROPERTY TAXES FOR RRWMB	42040 · Stevens County	Construction Fund	54,005.59
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #37	1,146.98
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #51	3.93
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #7	36.46
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #8	218.48
Total Stevens County						117,368.63
<b>Traverse County</b>						
05/28/2026		Deposit	PROPERTY TAXES	42050 · Traverse County	Administrative Fund:General Cash	41,081.83
05/28/2026		Deposit	PROPERTY TAXES	42050 · Traverse County	Construction Fund	278,713.86
05/28/2026		Deposit	PROPERTY TAXES FOR RRWMB	42050 · Traverse County	RRWMB	278,713.86
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #1E	3,077.17
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #1W	1,923.07
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #2	0.02
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #7	1,937.27
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #8	4,810.38
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #9	2,291.87
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #13	461.29
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #15	3,229.30
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #16	2,462.66
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #17	3,345.89
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #18	1,270.69
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #19	1,896.89
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #20	1,053.55
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #22	1,078.28
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #23	6,773.03
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #24	5,324.75

**Bois de Sioux Watershed District**  
**CHECKS TO APPROVE - VENDORS & EMPLOYEES**  
 May 22 through June 18, 2026

Date	Num	Type	Memo	Account	Class	Amount
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #26	1,116.70
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #27	30,945.08
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #28	3,029.01
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #29	918.39
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #30	3,351.78
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #31	1,486.74
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #32	136.58
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #33	1,762.75
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #36	5,965.96
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #37	23,557.41
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #38	1,722.56
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #39	929.83
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #40	3,499.72
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #41	9,125.30
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #42	3,116.97
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #43	1,397.39
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #44	3,036.50
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #46	1,323.66
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #48	702.67
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #50	1,147.34
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #52	23,500.15
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #55	547.24
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:JCD #3	8,411.76
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:JCD #7	731.40
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:JCD #12	15,587.82
05/28/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:JCD #14	5,910.59
05/28/2026		Deposit	WATER MANAGEMENT DIST LEVY	41195 · Water Management District Levy	Construction Fund:Lake Traverse WQ Impr. No. 1	185.67
06/18/2026	3391	Check	BOND AGENT FEES	53200 · Miscellaneous Expenses	Ditch Fund:JCD #11	-200.00
Total Traverse County						792,392.63
<b>Traverse County SWCD</b>						
06/18/2026	3392	Check	06-5477 SEED TCD 52	51020 · Buffers	Construction Fund:Buffers/Riparian/Sediment Loss	-1,383.50
Total Traverse County SWCD						-1,383.50
<b>Traverse Electric Cooperative Inc</b>						
06/08/2026	3376	Check	REDPATH SHED	53430 · Electricity	Construction Fund:Redpath Imp.& Mustinka Rehab.:Ag La...	-71.75
Total Traverse Electric Cooperative Inc						-71.75
<b>Tri County Coop</b>						
06/18/2026	3388	Check	FUEL	54400 · Vehicle Fuel	Administrative Fund:General Cash	-414.13
Total Tri County Coop						-414.13
<b>Vestis</b>						
06/18/2026	3393	Check	RUGS 2530541066	53420 · Maintenance	Administrative Fund:General Cash	-50.42
Total Vestis						-50.42
<b>West Otter Tail County SWCD</b>						
06/03/2026	3370	Check	WBIF 03-13: REIMB FOR PD	61600 · Project Development	Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF3 ...	-491.10
06/03/2026	3370	Check	WBIF 03-13: REIMB FOR TECH ASSISTANCE	61300 · Technical/Engineering	Construction Fund:JCWMP/1W1Plan Imp.:BWSRWBIF3 ...	-61.77
Total West Otter Tail County SWCD						-552.87
<b>Whaley Excavating &amp; Concrete</b>						
06/18/2026	3394	Check	1973 - CLEANOUT	54100 · Repairs and Maintenance	Ditch Fund:TCD #43	-25,350.00
Total Whaley Excavating & Concrete						-25,350.00

**Bois de Sioux Watershed District**  
**CHECKS TO APPROVE - VENDORS & EMPLOYEES**  
 May 22 through June 18, 2026

Date	Num	Type	Memo	Account	Class	Amount
<b>Wilkin County</b>						
06/08/2026		Deposit	PROPERTY TAXES	42060 · Wilkin County	Administrative Fund:General Cash	1.65
06/08/2026		Deposit	PROPERTY TAXES	42060 · Wilkin County	Construction Fund	11.22
06/08/2026		Deposit	PROPERTY TAXES FOR RRWMB	42060 · Wilkin County	RRWMB	11.21
06/08/2026		Deposit	PROPERTY TAXES	42060 · Wilkin County	Administrative Fund:General Cash	16,052.98
06/08/2026		Deposit	PROPERTY TAXES	42060 · Wilkin County	Construction Fund	108,913.99
06/08/2026		Deposit	PROPERTY TAXES FOR RRWMB	42060 · Wilkin County	RRWMB	108,913.99
06/08/2026		Deposit	DITCH ASSESSMENTS	41190 · Ditch Assessments	Ditch Fund:TCD #35	62.59
06/18/2026	3380	Check	TRANSFER ASSESSMENTS FROM OTTER TAIL CO...	54956 · Intergovernmental Expense	Ditch Fund:WCD #9	-9,946.67
Total Wilkin County						224,020.96
<b>Willy's Super Valu</b>						
06/18/2026	3395	Check	MEETING MEAL	52800 · Meeting Expense	Administrative Fund:General Cash	-105.97
06/18/2026	3395	Check	BATTERIES	53500 · Office Supplies	Administrative Fund:General Cash	-25.61
Total Willy's Super Valu						-131.58
<b>Xerox Corporation</b>						
06/08/2026	3375	Check	LEASE & COPIES	52100 · Equipment Lease & Rental	Administrative Fund:General Cash	-319.05
Total Xerox Corporation						-319.05
<b>Fridgen, Troy J</b>						
05/29/2026		Paycheck	Direct Deposit	54700 · Wages and Salaries	Administrative Fund:General Cash	-4,109.81
05/29/2026		Paycheck	Direct Deposit	53710 · PERA Expense	Administrative Fund:General Cash	-308.24
05/29/2026		Paycheck	Direct Deposit	53700 · Payroll Expenses	Administrative Fund:General Cash	-9.04
05/29/2026		Paycheck	Direct Deposit	53800 · Payroll Taxes	Administrative Fund:General Cash	-245.04
05/29/2026		Paycheck	Direct Deposit	53800 · Payroll Taxes	Administrative Fund:General Cash	-57.31
06/15/2026		Paycheck	Direct Deposit	54700 · Wages and Salaries	Administrative Fund:General Cash	-4,109.81
06/15/2026		Paycheck	Direct Deposit	53710 · PERA Expense	Administrative Fund:General Cash	-308.24
06/15/2026		Paycheck	Direct Deposit	53700 · Payroll Expenses	Administrative Fund:General Cash	-9.04
06/15/2026		Paycheck	Direct Deposit	53800 · Payroll Taxes	Administrative Fund:General Cash	-245.03
06/15/2026		Paycheck	Direct Deposit	53800 · Payroll Taxes	Administrative Fund:General Cash	-57.31
06/18/2026	3384	Check	DATA/CELL PLAN	53400 · Office Operations	Administrative Fund:General Cash	-100.00
Total Fridgen, Troy J						-9,558.87
<b>Sullivan, Wendy M</b>						
05/29/2026		Paycheck	Direct Deposit	54700 · Wages and Salaries	Administrative Fund:General Cash	-1,948.35
05/29/2026		Paycheck	Direct Deposit	53710 · PERA Expense	Administrative Fund:General Cash	-146.13
05/29/2026		Paycheck	Direct Deposit	53700 · Payroll Expenses	Administrative Fund:General Cash	-4.29
05/29/2026		Paycheck	Direct Deposit	53800 · Payroll Taxes	Administrative Fund:General Cash	-119.48
05/29/2026		Paycheck	Direct Deposit	53800 · Payroll Taxes	Administrative Fund:General Cash	-27.94
06/15/2026		Paycheck	Direct Deposit	54700 · Wages and Salaries	Administrative Fund:General Cash	-1,948.35
06/15/2026		Paycheck	Direct Deposit	53710 · PERA Expense	Administrative Fund:General Cash	-146.13
06/15/2026		Paycheck	Direct Deposit	53700 · Payroll Expenses	Administrative Fund:General Cash	-4.29
06/15/2026		Paycheck	Direct Deposit	53800 · Payroll Taxes	Administrative Fund:General Cash	-119.48
06/15/2026		Paycheck	Direct Deposit	53800 · Payroll Taxes	Administrative Fund:General Cash	-27.94
Total Sullivan, Wendy M						-4,492.38
<b>No name</b>						
05/31/2026		Check	Service Charge	53200 · Miscellaneous Expenses	Administrative Fund:General Cash	-6.00
05/31/2026		Deposit	Interest	43000 · Interest Income	Construction Fund	1,300.71
05/23/2026		Check	Service Charge	53200 · Miscellaneous Expenses	Ditch Fund:WCD #25:WCD #25 Improvement	-3.00
05/23/2026		Deposit	Interest	45000 · Miscellaneous Income	Ditch Fund:WCD #25:WCD #25 Improvement	8.90
05/26/2026		Check	Service Charge	53200 · Miscellaneous Expenses	Administrative Fund:General Cash	-7.00
05/26/2026		Deposit	Interest	43000 · Interest Income	Construction Fund	237.91
05/23/2026		Check	Service Charge	53200 · Miscellaneous Expenses	Ditch Fund:JCD #11:JCD #11 Lat 4 Improvement	-3.00
05/24/2026		Deposit	Interest	43000 · Interest Income	Ditch Fund:JCD #11:JCD #11 Lat 4 Improvement	7.90
Total no name						1,536.42
<b>TOTAL</b>						<b>1,584,129.21</b>

**Bois de Sioux Watershed District**  
**2026 GENERAL FUND BUDGET**  
 January through December 2026

	<u>Jan - Dec 26</u>	<u>Budget</u>
<b>Income</b>		
Investment Income	0.00	16,000.00
<b>42000 · General Property Taxes</b>	78,855.92	180,000.00
<b>45000 · Miscellaneous Income</b>	385.95	5,000.00
<b>49000 · Project Administration</b>	0.00	240,000.00
<b>49300 · State Credits &amp; Ag M H Credits</b>	0.00	1,300.00
<b>Total Income</b>	<u>79,241.87</u>	<u>442,300.00</u>
<b>Gross Profit</b>	79,241.87	442,300.00
<b>Expense</b>		
<b>51000 · Annual Report</b>	484.50	1,200.00
<b>55130 · Website</b>	410.30	1,000.00
<b>55140 · Mileage Expense Advisory Com</b>	0.00	50.00
<b>59150 · Education</b>	650.00	1,000.00
<b>51100 · Accounting Services</b>	19,380.00	20,000.00
<b>51300 · Administration Expense</b>	25,638.75	55,000.00
<b>51500 · Advertising Expense</b>	1,109.81	3,800.00
<b>51600 · Building and Structures</b>	0.00	0.00
<b>51800 · District Insurance &amp; Dues</b>	3,276.00	56,000.00
<b>51900 · Engineering Services</b>	0.00	1,200.00
<b>52100 · Equipment Lease &amp; Rental</b>	2,404.40	4,500.00
<b>52200 · Fringe Benefits</b>	14,812.32	28,700.00
<b>52600 · Legal Fees</b>	21,111.00	28,000.00
<b>52700 · Manager Compensation</b>	6,250.00	33,300.00
<b>52800 · Meeting Expense</b>	1,487.83	5,500.00
<b>52900 · Mileage Expense Board</b>	1,546.58	6,200.00
<b>53100 · Mileage Expense Staff</b>	99.33	150.00
<b>53200 · Miscellaneous Expenses</b>	7,078.71	14,100.00
<b>53300 · Office Equip &amp; Furniture</b>	0.00	1,500.00
<b>53400 · Office Operations</b>	3,917.87	13,000.00
<b>53500 · Office Supplies</b>	1,140.03	5,000.00
<b>53600 · Other Supplies</b>	1,227.74	3,200.00
<b>53700 · Payroll Expenses</b>	5,272.86	11,200.00
<b>53800 · Payroll Taxes</b>	5,379.58	12,200.00
<b>54100 · Repairs and Maintenance</b>	426.38	2,000.00
<b>54400 · Vehicle Fuel</b>	1,418.77	4,100.00
<b>54500 · Vehicle Maint &amp; Repair</b>	1,965.34	1,000.00
<b>54700 · Wages and Salaries</b>	66,639.76	147,500.00
<b>Total Expense</b>	<u>193,127.86</u>	<u>460,400.00</u>
<b>Net Income</b>	<u><b>-113,885.99</b></u>	<u><b>-18,100.00</b></u>

**Bois de Sioux Watershed District**  
**2026 DITCH FUND BUDGET**  
January through December 2026

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	<u>Jan - Dec 26</u>	<u>Budget</u>
<b>Income</b>		
44500 · Project Grant	305,281.00	0.00
20500 · Intergovernmental Revenue	78,955.57	1,260,000.00
Ditch Revenues	212,322.97	432,230.00
Investment Income	37.27	200.00
45000 · Miscellaneous Income	3,458.22	125,000.00
<b>Total Income</b>	<u>600,055.03</u>	<u>1,817,430.00</u>
<b>Gross Profit</b>	600,055.03	1,817,430.00
<b>Expense</b>		
54956 · Intergovernmental Expense	9,946.67	0.00
51200 · Project Construction	0.00	1,260,000.00
51300 · Administration Expense	0.00	75,000.00
51500 · Advertising Expense	1,196.04	0.00
51900 · Engineering Services	172,950.35	147,430.00
52500 · Land	26,095.08	0.00
52600 · Legal Fees	4,299.50	20,000.00
53200 · Miscellaneous Expenses	276.00	10,000.00
54100 · Repairs and Maintenance	54,768.43	300,000.00
54500 · Vehicle Maint & Repair	0.00	5,000.00
54600 · Viewers Expense	9,384.19	0.00
<b>Total Expense</b>	<u>278,916.26</u>	<u>1,817,430.00</u>
<b>Net Income</b>	<u><b>321,138.77</b></u>	<u><b>0.00</b></u>

# Bois de Sioux Watershed District 2026 CONSTRUCTION FUND BUDGET

06/12/26

Cash Basis

January through December 2026

	Jan - Dec 26	Budget
<b>Income</b>		
41195 · Water Management District Levy	185.67	7,500.00
49455 · Internal Transfer Joint Grant	75,901.93	0.00
49450 · Internal Transfer In	1,815,556.16	0.00
44500 · Project Grant	964,563.71	470,000.00
20500 · Intergovernmental Revenue	43,560.00	0.00
Ditch Revenues	6.25	0.00
41100 · Riparian Aid MN DOR	101,250.00	0.00
Investment Income	38,074.14	160,000.00
47100 · Storage Building Rental Income	0.00	800.00
42000 · General Property Taxes	531,200.62	1,225,000.00
44000 · Land Rental Income	521,536.66	900,000.00
45500 · Land Sale	0.00	0.00
45000 · Miscellaneous Income	0.00	20,000.00
48000 · Permit Fees	250.00	0.00
49100 · Project Team Income	819.03	15,000.00
49300 · State Credits & Ag M H Credits	0.00	8,000.00
49400 · Transfer In	0.00	0.00
<b>Total Income</b>	<b>4,092,904.17</b>	<b>2,806,300.00</b>
<b>Gross Profit</b>	<b>4,092,904.17</b>	<b>2,806,300.00</b>
<b>Expense</b>		
54956 · Intergovernmental Expense	0.00	190,000.00
54955 · Internal Transfer Out	1,815,556.16	0.00
60000 · State Grant Expense Activities	178,359.90	400,000.00
51675 · Clean Water Cost Share Policy	0.00	1,098,700.00
51670 · Culvert Szng Cost Share Policy	0.00	335,270.00
51020 · Buffers	8,471.81	107,000.00
50100 · Stream Gaging Expense	2,949.00	2,500.00
Permits	28,879.50	150,000.00
55110 · Programs with SWCDs	0.00	5,000.00
59150 · Education	0.00	0.00
51200 · Project Construction	80,656.56	0.00
51300 · Administration Expense	0.00	220,000.00
51400 · River Watch/Expense	1,220.48	6,000.00
51500 · Advertising Expense	604.80	6,000.00
51900 · Engineering Services	243,763.25	700,000.00
52600 · Legal Fees	36,498.50	85,000.00
52700 · Manager Compensation	0.00	10,000.00
52800 · Meeting Expense	0.00	1,500.00
52900 · Mileage Expense Board	0.00	5,000.00
53100 · Mileage Expense Staff	0.00	500.00
53200 · Miscellaneous Expenses	394.44	2,000.00
53300 · Office Equip & Furniture	0.00	1,000.00
53400 · Office Operations	707.50	2,500.00
53500 · Office Supplies	0.00	1,000.00
53600 · Other Supplies	465.00	0.00
53900 · Property Taxes	104,549.32	120,600.00
54100 · Repairs and Maintenance	6,688.66	120,000.00

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06/12/26

Cash Basis

**Bois de Sioux Watershed District**  
**2026 CONSTRUCTION FUND BUDGET**  
January through December 2026

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	<u>Jan - Dec 26</u>	<u>Budget</u>
54400 · Vehicle Fuel	0.00	1,000.00
Total Expense	<u>2,509,764.88</u>	<u>3,570,570.00</u>
Net Income	<u><u>1,583,139.29</u></u>	<u><u>-764,270.00</u></u>

## Bois de Sioux Watershed District APPROVE GRANT TRANSACTIONS

May 22 through June 18, 2026

Type	Date	Num	Name	Memo	Account	Debit	Credit	Amount
<b>Construction Fund</b>								
<b>JCWMP/1W1Plan Imp.</b>								
<b>BWSRWBIF3 C25-0156 (\$1,594,226)</b>								
Check	06/03/2026	3370	West Otter Tail County SWCD	WBIF 03-13: REIMB FOR PD	61600 · Project Development	491.10		491.10
Check	06/03/2026	3370	West Otter Tail County SWCD	WBIF 03-13: REIMB FOR TECH ASSISTANCE	61300 · Technical/Engineering	61.77		61.77
General Journal	06/18/2026	WBIF_03-14	Bois de Sioux Watershed	WBIF 03-14: DORAN CREEK	61900 · Streambank Project	19,878.74		19,878.74
General Journal	06/18/2026	WBIF_03-14	Bois de Sioux Watershed	WBIF 03-14: DORAN CREEK	10000 · BMO/Bank of the West Ch...		19,878.74	-19,878.74
General Journal	06/18/2026	WBIF_03-14	Bois de Sioux Watershed	WBIF 03-14: ADMIN/GRANT COORD	61100 · Admin/Coord	164.24		164.24
General Journal	06/18/2026	WBIF_03-14	Bois de Sioux Watershed	WBIF 03-14: ADMIN/GRANT COORD	10000 · BMO/Bank of the West Ch...		164.24	-164.24
General Journal	06/18/2026	WBIF_03-14	Bois de Sioux Watershed	WBIF 03-14: FIVEMILE CREEK	61900 · Streambank Project	881.25		881.25
General Journal	06/18/2026	WBIF_03-14	Bois de Sioux Watershed	WBIF 03-14: FIVEMILE CREEK	10000 · BMO/Bank of the West Ch...		881.25	-881.25
Total BWSRWBIF3 C25-0156 (\$1,594,226)						21,477.10	20,924.23	552.87
<b>BWSRWBIF2 C23-5729 (\$1,488,685)</b>								
General Journal	06/18/2026	WBIF_02-53	Bois de Sioux Watershed	WBIF 02-53: TWELVEMILE CREEK	61450 · Project Construction	28,458.71		28,458.71
General Journal	06/18/2026	WBIF_02-53	Bois de Sioux Watershed	WBIF 02-53: TWELVEMILE CREEK	10000 · BMO/Bank of the West Ch...		28,458.71	-28,458.71
General Journal	06/18/2026	WBIF_02-53	Bois de Sioux Watershed	WBIF 02-53: ADMIN/GRANT COORD	61100 · Admin/Coord	1,962.69		1,962.69
General Journal	06/18/2026	WBIF_02-53	Bois de Sioux Watershed	WBIF 02-53: ADMIN/GRANT COORD	10000 · BMO/Bank of the West Ch...		1,962.69	-1,962.69
Total BWSRWBIF2 C23-5729 (\$1,488,685)						30,421.40	30,421.40	0.00
Total JCWMP/1W1Plan Imp.						51,898.50	51,345.63	552.87
Total Construction Fund						51,898.50	51,345.63	552.87
<b>TOTAL</b>						<b>51,898.50</b>	<b>51,345.63</b>	<b>552.87</b>

**Bois de Sioux Watershed District**  
**CURRENT FUND BALANCES**  
 As of June 18, 2026

	Jun 18, 26
<b>Construction Fund</b>	
Doran Creek Stream Restoration	
RRWMB Base Grant 2025 (\$98,571)	-25,947.54
Total Doran Creek Stream Restoration	-25,947.54
Fivemile Creek	
2024 Fivemile Cr Pilot Program	51,520.75
Total Fivemile Creek	51,520.75
JCWMP/1W1Plan Imp.	
BWSRWBIF3 C25-0156 (\$1,594,226)	707,120.09
BWSRWBIF2 C23-5729 (\$1,488,685)	180,428.25
Total JCWMP/1W1Plan Imp.	887,548.34
Redpath Imp.& Mustinka Rehab.	
Ph 3A Impoundment	
Ph 3A RRWMB	
RRWMB FHM MATCH AHEAD	-60,030.49
Total Ph 3A RRWMB	-60,030.49
Total Ph 3A Impoundment	-60,030.49
Ph 2B Impoundment	
2B DNR FHM	
2B FHM SUBMITTED FINALRequest 7	-465,451.68
Total 2B DNR FHM	-465,451.68
Total Ph 2B Impoundment	-465,451.68
Total Redpath Imp.& Mustinka Rehab.	-525,482.17
<b>Total Construction Fund</b>	<b>387,639.38</b>
<b>Ditch Fund</b>	
JCD #11	
C26-0120 BWSR MDM (336,330)	168,165.00
Total JCD #11	168,165.00
WCD #25	
C26-0119 BWSR MDM (274,232)	137,116.00
Total WCD #25	137,116.00
<b>Total Ditch Fund</b>	<b>305,281.00</b>
<b>TOTAL</b>	<b>692,920.38</b>

**3STATE OF MINNESOTA**  
*Before the*  
**BIOS DE SIOUX WATERSHED DISTRICT**  
**SITTING AS THE DRAINAGE AUTHORITY FOR**  
**TCD #8**

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**In the Matter of:**

**Order Authorizing the Use of  
TCD #8 as an Outlet**

**ORDER**

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**WHEREAS**, Kevin Meixel (the “Petitioner”) filed Permit Application #26-042, attached as Exhibit A, with the Bois de Sioux Watershed District (the “District”) to construct and install a private drainage system, consisting of drainage tile system and/or ditching, that will outlet waters from the

Parcel #16-0025-000, NE1/4 of Section 8, Eldorado Township (126), Range 44, Stevens County, 8-126-44

(the “Property”) into TCD #8.

**WHEREAS**, under Minn. Stat. § 103E.401, before draining property into a legal drainage system, the property owner must first petition the drainage authority to obtain express authorization to use the drainage system as an outlet.

**WHEREAS**, the District received the PETITION FOR AUTHORITY TO USE TCD #8 AS AN OUTLET dated (the “Petition”) from the Petitioner, attached as Exhibit B, to drain the Property into TCD #8, as permitted under Minn. Stat. § 103E.401.

**WHEREAS**, upon filing of the Petition, the District scheduled a hearing for at the District’s office located at 704 Highway 75 South, Wheaton, Minnesota 56296, and gave notice by mail and publication in conformance with Minn. Stat. § 103E.401.

**WHEREAS**, at the hearing on , the District’s Board of Managers (the “Board”) was read Minn. Stat. § 103E.401, subd.4 and first considered the capacity of TCD #8 as an outlet.

**WHEREAS**, the District’s Engineer provided the Board with testimony that TCD #8 has sufficient capacity as an outlet for the acres in the Petition and it appears the drainage will not adversely affect TCD #8.

**WHEREAS**, the District’s Engineer provided the Board with the figures as to the amount spent per acre of assessed lands on TCD #8 since its establishment which was considered in establishing the outlet fee. The District’s Engineer was also directed to calculate a reasonable amount to be assessed as benefits, considering the amount assessed on the adjacent lands and the area involved in Permit Application #26-042.

**WHEREAS**, upon completion of testimony by the District’s Engineer, all those interested in testifying were given an opportunity to be heard.

**WHEREAS**, upon completion of testimony from those in attendance and the District's Engineer, the Board provided terms and conditions for the use of TCD #8 as an outlet and established the outlet fee for use of TCD #8.

**NOW, THEREFORE, IT IS ORDERED THAT:**

**ORDER**

Upon motion duly made by Manager \_\_\_\_\_, and seconded by Manager \_\_\_\_\_, and carried by requisite votes of the Board, it is hereby ordered, pursuant to Minn. Stat. § 103E.401, as follows:

1. The Drainage Authority has concluded that there is sufficient capacity in TCD #8 for the acres proposed to be drained by the Petitioner's private drainage system to outlet into TCD #8.
2. The Petition is granted and the project described in Permit Application #26-042, located in the

Parcel #16-0025-000, NE1/4 of Section 8, Eldorado Township (126), Range 44, Stevens County, 8-126-44

is hereby given the express authority to use TCD #8 as an outlet, subject to the following terms and conditions:

\_\_\_\_\_.

3. The Petitioner agrees to pay an outlet fee of \$. The outlet fee must be paid before the Petitioner is permitted to construct or install the private drainage system authorized under Permit Application #26-042. Failure of the Petitioner to pay the outlet fee before construction or installation of the private drainage system commences may result in the Board taking legal action against the Petitioner.
4. The Petitioner agrees to pay the actual costs of the hearing, including hearing notices, in the amount of \$\_\_\_\_\_ before construction or installation of the private drainage system.
5. Benefits are hereby set at \$\_\_\_\_\_.
6. The Petitioner acknowledges that the Property is liable for assessments levied after approval of this Order as if the benefits had been determined in the order establishing the drainage system.

Dated: \_\_\_\_\_

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

Dated: \_\_\_\_\_

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

**3STATE OF MINNESOTA**  
*Before the*  
**BIOS DE SIOUX WATERSHED DISTRICT**  
**SITTING AS THE DRAINAGE AUTHORITY FOR**  
**JD #7**

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**In the Matter of:**

**Order Authorizing the Use of  
JD #7 as an Outlet**

**ORDER**

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**WHEREAS**, Wayne Stumpf & Marjorie Baker (the “Petitioner”) filed Permit Application #25-107, attached as Exhibit A, with the Bois de Sioux Watershed District (the “District”) to construct and install a private drainage system, consisting of drainage tile system and/or ditching, that will outlet waters from the

Parcel #28-035-0330, WEST 160 ACRES OF S1/2 EXCLUDING 7.5 ACRES IN SE1/4SW1/4, SECTION 35, CHAMPION TOWNSHIP (130), RANGE 45, WILKIN COUNTY, 35-130-45

(the “Property”) into JD #7.

**WHEREAS**, under Minn. Stat. § 103E.401, before draining property into a legal drainage system, the property owner must first petition the drainage authority to obtain express authorization to use the drainage system as an outlet.

**WHEREAS**, the District received the PETITION FOR AUTHORITY TO USE JD #7 AS AN OUTLET dated (the “Petition”) from the Petitioner, attached as Exhibit B, to drain the Property into JD #7, as permitted under Minn. Stat. § 103E.401.

**WHEREAS**, upon filing of the Petition, the District scheduled a hearing for at the District’s office located at 704 Highway 75 South, Wheaton, Minnesota 56296, and gave notice by mail and publication in conformance with Minn. Stat. § 103E.401.

**WHEREAS**, at the hearing on , the District’s Board of Managers (the “Board”) was read Minn. Stat. § 103E.401, subd.4 and first considered the capacity of JD #7 as an outlet.

**WHEREAS**, the District’s Engineer provided the Board with testimony that JD #7 has sufficient capacity as an outlet for the acres in the Petition and it appears the drainage will not adversely affect JD #7.

**WHEREAS**, the District’s Engineer provided the Board with the figures as to the amount spent per acre of assessed lands on JD #7 since its establishment which was considered in establishing the outlet fee. The District’s Engineer was also directed to calculate a reasonable amount to be assessed as benefits, considering the amount assessed on the adjacent lands and the area involved in Permit Application #25-107.

**WHEREAS**, upon completion of testimony by the District’s Engineer, all those interested in testifying were given an opportunity to be heard.

**WHEREAS**, upon completion of testimony from those in attendance and the District's Engineer, the Board provided terms and conditions for the use of JD #7 as an outlet and established the outlet fee for use of JD #7.

**NOW, THEREFORE, IT IS ORDERED THAT:**

**ORDER**

Upon motion duly made by Manager \_\_\_\_\_, and seconded by Manager \_\_\_\_\_, and carried by requisite votes of the Board, it is hereby ordered, pursuant to Minn. Stat. § 103E.401, as follows:

1. The Drainage Authority has concluded that there is sufficient capacity in JD #7 for the acres proposed to be drained by the Petitioner's private drainage system to outlet into JD #7.
2. The Petition is granted and the project described in Permit Application #25-107, located in the

Parcel #28-035-0330, WEST 160 ACRES OF S1/2 EXCLUDING 7.5 ACRES IN SE1/4SW1/4, SECTION 35, CHAMPION TOWNSHIP (130), RANGE 45, WILKIN COUNTY, 35-130-45

is hereby given the express authority to use JD #7 as an outlet, subject to the following terms and conditions:

\_\_\_\_\_.

3. The Petitioner agrees to pay an outlet fee of \$\_. The outlet fee must be paid before the Petitioner is permitted to construct or install the private drainage system authorized under Permit Application #25-107. Failure of the Petitioner to pay the outlet fee before construction or installation of the private drainage system commences may result in the Board taking legal action against the Petitioner.
4. The Petitioner agrees to pay the actual costs of the hearing, including hearing notices, in the amount of \$\_\_\_\_\_ before construction or installation of the private drainage system.
5. Benefits are hereby set at \$\_\_\_\_\_.
6. The Petitioner acknowledges that the Property is liable for assessments levied after approval of this Order as if the benefits had been determined in the order establishing the drainage system.

Dated: \_\_\_\_\_

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

Dated: \_\_\_\_\_

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

**STATE OF MINNESOTA**  
*Before the*  
**BOIS DE SIOUX WATERSHED DISTRICT**  
**SITTING AS THE DRAINAGE AUTHORITY FOR**  
**JD #7**

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**In the Matter of:**

**Order Authorizing the Use of  
JD #7 as an Outlet**

**ORDER**

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**WHEREAS**, Donnelly Farm Enterprises, LLC (the “Petitioner”) filed Permit Application #25-107, attached as Exhibit A, with the Bois de Sioux Watershed District (the “District”) to construct and install a private drainage system, consisting of drainage tile system and/or ditching, that will outlet waters from the

Parcel #28-035-0340, SE1/4 of SECTION 35, CHAMPION TOWNSHIP (130), RANGE 45, WILKIN COUNTY, 35-130-45

(the “Property”) into JD #7.

**WHEREAS**, under Minn. Stat. § 103E.401, before draining property into a legal drainage system, the property owner must first petition the drainage authority to obtain express authorization to use the drainage system as an outlet.

**WHEREAS**, the District received the PETITION FOR AUTHORITY TO USE JD #7 AS AN OUTLET dated (the “Petition”) from the Petitioner, attached as Exhibit B, to drain the Property into JD #7, as permitted under Minn. Stat. § 103E.401.

**WHEREAS**, upon filing of the Petition, the District scheduled a hearing for at the District’s office located at 704 Highway 75 South, Wheaton, Minnesota 56296, and gave notice by mail and publication in conformance with Minn. Stat. § 103E.401.

**WHEREAS**, at the hearing on , the District’s Board of Managers (the “Board”) was read Minn. Stat. § 103E.401, subd.4 and first considered the capacity of JD #7 as an outlet.

**WHEREAS**, the District’s Engineer provided the Board with testimony that JD #7 has sufficient capacity as an outlet for the acres in the Petition and it appears the drainage will not adversely affect JD #7.

**WHEREAS**, the District’s Engineer provided the Board with the figures as to the amount spent per acre of assessed lands on JD #7 since its establishment which was considered in establishing the outlet fee. The District’s Engineer was also directed to calculate a reasonable amount to be assessed as benefits, considering the amount assessed on the adjacent lands and the area involved in Permit Application #25-107.

**WHEREAS**, upon completion of testimony by the District’s Engineer, all those interested in testifying were given an opportunity to be heard.

**WHEREAS**, upon completion of testimony from those in attendance and the District's Engineer, the Board provided terms and conditions for the use of JD #7 as an outlet and established the outlet fee for use of JD #7.

**NOW, THEREFORE, IT IS ORDERED THAT:**

**ORDER**

Upon motion duly made by Manager \_\_\_\_\_, and seconded by Manager \_\_\_\_\_, and carried by requisite votes of the Board, it is hereby ordered, pursuant to Minn. Stat. § 103E.401, as follows:

1. The Drainage Authority has concluded that there is sufficient capacity in JD #7 for the acres proposed to be drained by the Petitioner's private drainage system to outlet into JD #7.
2. The Petition is granted and the project described in Permit Application #25-107, located in the

Parcel #28-035-0340, SE1/4 of SECTION 35, CHAMPION TOWNSHIP (130), RANGE 45, WILKIN COUNTY, 35-130-45

is hereby given the express authority to use JD #7 as an outlet, subject to the following terms and conditions:

\_\_\_\_\_.

3. The Petitioner agrees to pay an outlet fee of \$. The outlet fee must be paid before the Petitioner is permitted to construct or install the private drainage system authorized under Permit Application #25-107. Failure of the Petitioner to pay the outlet fee before construction or installation of the private drainage system commences may result in the Board taking legal action against the Petitioner.
4. The Petitioner agrees to pay the actual costs of the hearing, including hearing notices, in the amount of \$\_\_\_\_\_ before construction or installation of the private drainage system.
5. Benefits are hereby set at \$\_\_\_\_\_.
6. The Petitioner acknowledges that the Property is liable for assessments levied after approval of this Order as if the benefits had been determined in the order establishing the drainage system.

Dated: \_\_\_\_\_

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

Dated: \_\_\_\_\_

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

WCD 25 Redetermination  
INCOME AND EXPENSE WORKSHEET

PROJECT WCD 25 No 2  
VIEWERS Neppl, Swedlund, and Krueger  
DATE 3/25/2026

OPTIMUM PRODUCTION INCOME

CROP	OPTIMUM YIELD	COMMODITY VALUE	POTENTIAL INCOME	ROTATION ADJUSTMENT	ADJUSTED INCOME
CORN	172	\$3.97	\$682.84	25.00%	\$170.71
SOYBEANS	43	\$10.28	\$442.04	25.00%	\$110.51
WHEAT	73	\$5.21	\$380.33	25.00%	\$95.08
SUGER BEETS	29	\$33.60	\$974.40	25.00%	\$243.60
_____			\$-		\$-
_____			\$-		\$-
				TOTAL	\$619.90

EXPENSES

(CROP)	BANK INTEREST= 6.5%				
	CORN	SOYBEANS	WHEAT	SUGER BEETS	
SEED	110.09	64.84	28.69	277.13	_____
FERTILIZER	167.85	21.05	132.93	121.47	
CHEMICALS	31.55	50.22	40.2	151.47	
CROP INSURANCE	29.39	21.58	16.22	41.59	
CROP DRYING	7.58				
FUEL	31.48	18.73	20.77	77.88	
REPAIRS/MACHINERY	68.89	37.34	38.75	150.03	
MISC.	3.95	2.83	4.99	16.31	

SUBTOTAL	450.78	216.59	282.55	835.88	0
INTEREST 1/2 YRS	14.65035	7.039175	9.182875	27.1661	0
TOTAL	465.43035	223.629175	291.732875	863.0461	0
ROTAT. ADJUST.	25.00%	25.00%	25.00%	25.00%	0.00%
ADJUSTED TOTAL	116.3575875	55.90729375	72.93321875	215.761525	0

PRODUCTION EXPENSE = 460.959625      ROUNDED= **461.00**

NOTES PRICES USED ARE OUR ESTIMATION OF A 10 YEAR AVERAGE  
\_\_\_\_\_  
\_\_\_\_\_

MINNESOTA VIEWERS' ASSOCIATION  
INCOME APPROACH TO VALUE WORKSHEET

**WCD 25 No 2**

ESTIMATED OPTIMUM INCOME  
BASED UPON WATERSHED CROP ROTATION \$620.00

ESTIMATED OPTIMUM PRODUCTION DIRECT EXPENSE \$461.00

NET INCOME OF <u>PREPROJECT CONDITIONS</u>	"A"	"B"	"C"	"D"
% PRODUCTION			80%	96%
		\$75.00	\$496.00	\$595.20
PRODUCTION COST		\$-	\$461.00	\$461.00
INCOME	\$-	\$75.00	\$35.00	\$134.20

<u>COST OF PRIVATE IMPRVEMENT /TILE</u>		"A"	"B"	"C"	"D"
COST/FT TILE	\$1.30				
TILE SPAN WITH COST OF TILE DEPR. VALUE 25 YEARS		\$-	\$-	\$-	\$-

BENEFIT CALCULATION	"A"	"B"	"C"	"D"
LAND CLASS				
% PRODUCTION	85%	92%	98%	100%
GROSS INCOME	\$527.00	\$570.40	\$607.60	\$620.00
PRODUCTION COST	\$461.00	\$461.00	\$461.00	\$461.00
NET INCOME	\$66.00	\$109.40	\$146.60	\$159.00
PREVIOUS INCOME	\$-	\$75.00	\$35.00	\$134.20
INCREASE INCOME	\$66.00	\$34.40	\$111.60	\$24.80
PRIVATE COST (TILE)	\$-	\$-	\$-	\$-
NET ANNUAL INCREASE	\$66.00	\$34.40	\$111.60	\$24.80
CAPITALIZED FOR				
YEARS 25				
PERCENTAGE 3.0%	17.4131	17.4131	17.4131	17.4131
BENEFIT VALUE	\$1,149.26	\$599.01	\$1,943.30	\$431.84
BENEFIT VALUE ROUNDED	<b>\$1,149</b>	<b>\$599</b>	<b>\$1,943</b>	<b>\$432</b>

NOTES:  

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**SUPPLEMENT TO THE PROPERTY OWNERS REPORT**  
**Statement of Benefits and Damages by Property Owner Name**  
**Wilkin County Ditch #25 2026 Redetermination of Benefits**  
**04/16/26**

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J
			IMPROVEMENT ONLY		LATERAL ONLY		IMPROVEMENT + LATERAL	TOTAL DAMAGES	FUTURE MAINTENANCE
TOTAL POTENTIAL			TOTAL NET	ESTIMATED COST	TOTAL NET	ESTIMATED COST	ESTIMATED COST	(TOTAL PAID /	TOTAL NET
BENEFITS			BENEFITS	MAIN	BENEFITS	LATERAL	PROPOSED PROJECT	EASEMENT VALUE)	BENEFITS
Landowner	Parcel								
AYALA/KIANII	07-005-0600	\$ 5,647.34	\$ 3,910.03	\$ 1,317.80			\$ 1,317.80		\$ 3,910.03
BACKER/SANDRA K/TRUSTEE	07-007-0300	\$ 114,456.89	\$ 64,826.39	\$ 21,848.48			\$ 21,848.48		\$ 64,826.39
BACKER/SANDRA K/TRUSTEE	07-007-0400	\$ 40,068.51	\$ 22,956.94	\$ 7,737.21			\$ 7,737.21		\$ 22,956.94
BERG/ERIC B/& CHRISTY DELANEY	07-022-0200	\$ 129,231.00	\$ 39,696.76	\$ 13,379.04	\$ 63,044.53	\$ 20,426.37	\$ 33,805.41	\$ 1,515.85	\$ 102,741.30
BERG/ERIC B/& CHRISTY DELANEY	07-022-0300	\$ 90,535.19	\$ 13,186.41	\$ 4,444.24	\$ 41,540.15	\$ 13,458.98	\$ 17,903.22		\$ 54,726.55
BERNSTEIN/BRUCE WAYNE & PAMELA	07-022-0100	\$ 165,179.15	\$ 33,298.53	\$ 11,222.64	\$ 66,334.36	\$ 21,492.27	\$ 32,714.91		\$ 99,632.87
BERNSTEIN/BRUCE WAYNE & PAMELA	07-022-0400	\$ 30,387.21	\$ 4,526.92	\$ 1,525.72	\$ 9,692.54	\$ 3,140.39	\$ 4,666.11		\$ 14,219.46
BEYER/RODD D & JAMIE V	07-021-0100	\$ 104,840.88	\$ 56,368.20	\$ 18,997.82	\$ 33,442.22	\$ 10,835.26	\$ 29,833.08	\$ 27,126.57	\$ 89,810.40
BOMMERSBACH/JOEL & WENDY	07-009-0300	\$ 6,333.92	\$ 1,266.78	\$ 426.95			\$ 426.95		\$ 1,266.78
CAMPBELL TOWNSHIP	240th Ave / 480th St / 490th St		\$ 62,734.89	\$ 21,143.57	\$ 29,773.85	\$ 9,646.70	\$ 30,790.27	\$ 71,000.00	\$ 92,508.74
CULP/A & E/LLP	07-015-0400	\$ 107,334.23	\$ 32,673.24	\$ 11,011.90	\$ 41,657.93	\$ 13,497.14	\$ 24,509.04	\$ 60.28	\$ 74,331.19
CULP/A & E/LLP	07-021-0200	\$ 124,267.17	\$ 93,780.01	\$ 31,606.74	\$ 12,254.08	\$ 3,970.32	\$ 35,577.06	\$ 31,518.34	\$ 106,034.09
DAHL/ELIZABETH & JOHN/TRUSTEES	07-021-0400	\$ 51,277.51	\$ 12,934.56	\$ 4,359.35	\$ 20,511.01	\$ 6,645.56	\$ 11,004.91		\$ 33,445.57
DOHMAN/MARILYN	07-007-0100	\$ 79,518.05	\$ 58,953.83	\$ 19,869.25			\$ 19,869.25		\$ 58,953.83
DOHMAN/MARILYN	07-007-0200	\$ 31,080.59	\$ 22,966.74	\$ 7,740.51			\$ 7,740.51		\$ 22,966.74
DOHMAN/TROY A	07-006-0400	\$ 210,380.35	\$ 162,080.55	\$ 54,626.09			\$ 54,626.09	\$ 6,664.27	\$ 162,080.55
DOHMAN/TROY/ETAL,COTRUSTEES	07-007-0600	\$ 47,372.48	\$ 35,540.48	\$ 11,978.24			\$ 11,978.24		\$ 35,540.48
GRAN/DUANE & BONITA/TRSTEE,ETL	07-010-0100	\$ 133,233.49	\$ 6,661.67	\$ 2,245.20	\$ 6,661.67	\$ 2,158.39	\$ 4,403.59		\$ 13,323.35
GRAN/DUANE & BONITA/TRSTEE,ETL	07-010-0200	\$ 97,646.80	\$ 4,882.34	\$ 1,645.51	\$ 4,882.34	\$ 1,581.89	\$ 3,227.40		\$ 9,764.68
HAUGEN-GEHARDT/BRENNNA/&	07-112-0200	\$ 2,735.00	\$ 136.75	\$ 46.10	\$ 136.75	\$ 44.31	\$ 90.41		\$ 273.50
HAUGEN-GEHARDT/BRENNNA/&	07-112-0210	\$ 1,581.39	\$ 79.07	\$ 26.65	\$ 79.07	\$ 25.62	\$ 52.27		\$ 158.14
HEGEL/CHARLES & VALERIA/TRSTEE	07-101-0300	\$ 2,575.70	\$ 128.79	\$ 43.41	\$ 128.79	\$ 41.73	\$ 85.14		\$ 257.57
HEGEL/VALERIA & CHARLES/TRSTEE	07-101-0310	\$ 2,575.70	\$ 128.79	\$ 43.41	\$ 128.79	\$ 41.73	\$ 85.14		\$ 257.57
HOFF/DEBRA J	07-016-0110	\$ 80,382.00	\$ 16,076.40	\$ 5,418.25			\$ 5,418.25		\$ 16,076.40
JACKLITCH/LAURIE A/TRUSTEE	07-015-0500	\$ 112,270.60	\$ 21,255.20	\$ 7,163.67	\$ 39,395.50	\$ 12,764.12	\$ 19,927.79		\$ 60,650.71
KUTZER/C KEVIN	07-030-0200	\$ 6,149.87	\$ 2,459.95	\$ 829.08	\$ 614.99	\$ 199.26	\$ 1,028.34		\$ 3,074.94
STATE OF MN - LAND MANAGEMENT	MN HIGHWAY DEPT. HWY 75		\$ 196,246.26	\$ 66,140.97			\$ 66,140.97		\$ 196,246.26
LARSON/STEVEN	07-014-0400	\$ 35,583.00	\$ 1,779.15	\$ 599.65	\$ 2,412.46	\$ 781.65	\$ 1,381.30		\$ 4,191.60
LARSON/STEVEN	07-014-0500	\$ 142,945.66	\$ 14,487.69	\$ 4,882.81	\$ 28,782.26	\$ 9,325.44	\$ 14,208.25		\$ 43,269.95
M & M YAGGIE LAND, LLLP	07-009-0400	\$ 152,147.20	\$ 67,844.90	\$ 22,865.82			\$ 22,865.82		\$ 67,844.90
M T & S LUM FLEMING, TRUST	07-009-0500	\$ 127,090.21	\$ 57,947.58	\$ 19,530.12			\$ 19,530.12		\$ 57,947.58
MAACK/GREG W	07-007-0210	\$ 27,001.80	\$ 20,107.98	\$ 6,777.01			\$ 6,777.01		\$ 20,107.98
MAACK/GREG W	07-007-0500	\$ 48,014.60	\$ 36,012.79	\$ 12,137.42			\$ 12,137.42		\$ 36,012.79
MILLER/CASEY	07-008-0100	\$ 134,827.06	\$ 88,864.98	\$ 29,950.23			\$ 29,950.23		\$ 88,864.98
MILLER/CASEY	07-008-0200	\$ 8,979.65	\$ 5,387.79	\$ 1,815.85			\$ 1,815.85		\$ 5,387.79
MILLER/CASEY	07-008-0300	\$ 106,990.53	\$ 90,460.56	\$ 30,487.98			\$ 30,487.98	\$ 10,807.31	\$ 90,460.56
MILLER/CASEY	07-008-0400	\$ 116,842.89	\$ 99,311.06	\$ 33,470.88			\$ 33,470.88	\$ 9,612.25	\$ 99,311.06
MILLER/CASEY	07-008-0500	\$ 76,341.42	\$ 45,804.85	\$ 15,437.64			\$ 15,437.64		\$ 45,804.85
MILLER/CASEY	07-008-0600	\$ 69,898.52	\$ 48,928.97	\$ 16,490.56			\$ 16,490.56		\$ 48,928.97
MILLER/CASEY	07-021-0300	\$ 126,053.97	\$ 94,269.65	\$ 31,771.77	\$ 1,550.68	\$ 502.42	\$ 32,274.19		\$ 95,820.33
MILLER/CASEY	07-021-0500	\$ 59,561.27	\$ 35,736.77	\$ 12,044.39	\$ 4,232.54	\$ 1,371.35	\$ 13,415.74		\$ 39,969.31
MILLER/DALLAS	07-028-0100	\$ 104,852.21	\$ 43,270.22	\$ 14,583.41			\$ 14,583.41		\$ 43,270.22
MILLER/DANIEL W	07-006-0100	\$ 108,691.17	\$ 56,653.18	\$ 19,093.87			\$ 19,093.87	\$ 27,377.89	\$ 56,653.18
MILLER/DANIEL W	07-006-0110	\$ 112,073.80	\$ 37,619.82	\$ 12,679.05			\$ 12,679.05	\$ 59.43	\$ 37,619.82
MILLER/DANIEL W	07-006-0300	\$ 187,486.86	\$ 117,749.81	\$ 39,685.30			\$ 39,685.30		\$ 117,749.81
MILLER/DANIEL W	07-017-0100	\$ 127,372.20	\$ 83,066.02	\$ 27,995.81			\$ 27,995.81		\$ 83,066.02
MILLER/DANIEL W	07-017-0200	\$ 159,603.75	\$ 120,290.57	\$ 40,541.62			\$ 40,541.62		\$ 120,290.57

**SUPPLEMENT TO THE PROPERTY OWNERS REPORT**  
**Statement of Benefits and Damages by Property Owner Name**  
**Wilkin County Ditch #25 2026 Redetermination of Benefits**  
**04/16/26**

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J
		TOTAL POTENTIAL BENEFITS	IMPROVEMENT ONLY		LATERAL ONLY		IMPROVEMENT + LATERAL	TOTAL DAMAGES	FUTURE MAINTENANCE
			TOTAL NET	ESTIMATED COST	TOTAL NET	ESTIMATED COST	ESTIMATED COST	(TOTAL PAID / EASEMENT VALUE)	TOTAL NET
			BENEFITS	MAIN	BENEFITS	LATERAL	PROPOSED PROJECT	BENEFITS	BENEFITS
<i>Landowner</i>	<i>Parcel</i>								
MILLER/DANIEL W	07-017-0300	\$ 151,921.77	\$ 131,364.91	\$ 44,274.01			\$ 44,274.01	\$ 33,660.41	\$ 131,364.91
MILLER/FR FRANKLIN D/TRUSTEE	07-019-0100	\$ 21,151.86	\$ 10,575.93	\$ 3,564.43	\$ 2,115.19	\$ 685.34	\$ 4,249.77		\$ 12,691.12
MILLER/FR FRANKLIN D/TRUSTEE	07-020-0100	\$ 100,651.76	\$ 88,154.34	\$ 29,710.73			\$ 29,710.73	\$ 38,312.15	\$ 88,154.34
MILLER/FR FRANKLIN D/TRUSTEE	07-020-0300	\$ 193,360.66	\$ 149,992.33	\$ 50,552.01			\$ 50,552.01	\$ 10,745.32	\$ 149,992.33
MILLER/JON E	07-003-0100	\$ 164,221.31	\$ 8,211.07	\$ 2,767.42	\$ 8,211.07	\$ 2,660.43	\$ 5,427.85		\$ 16,422.12
OSCHWALD/RS & JS/REVOCABLE TRT	07-015-0100	\$ 105,861.75	\$ 10,586.17	\$ 3,567.88	\$ 30,970.25	\$ 10,034.34	\$ 13,602.22		\$ 41,556.43
OTTER TAIL POWER COMPANY	07-005-0700	\$ 397.77	\$ 238.66	\$ 80.44			\$ 80.44		\$ 238.66
RICHARDSON FAMILY LTD PTRSHP	07-027-0100	\$ 18,976.53	\$ 4,393.35	\$ 1,480.70			\$ 1,480.70		\$ 4,393.35
RICHARDSON FAMILY LTD PTRSHP	07-028-0200	\$ 97,443.53	\$ 60,421.01	\$ 20,363.75			\$ 20,363.75		\$ 60,421.01
RICHARDSON FAMILY LTD PTRSHP	07-029-0300	\$ 108,754.14	\$ 72,806.08	\$ 24,537.90	\$ 1,681.70	\$ 544.88	\$ 25,082.78		\$ 74,487.78
RICHARDSON FAMILY LTD PTRSHP	07-029-0400	\$ 6,997.75	\$ 3,498.88	\$ 1,179.23			\$ 1,179.23		\$ 3,498.88
ROACH/MAURICE & BETTY/TRUST	07-020-0200	\$ 147,132.86	\$ 117,578.33	\$ 39,627.50			\$ 39,627.50	\$ 8,785.83	\$ 117,578.33
ROGAHN/DUANE & DONNA	07-003-0200	\$ 2,985.92	\$ 149.29	\$ 50.33	\$ 149.29	\$ 48.38	\$ 98.71		\$ 298.59
SCHROEDER/RAYMOND J	07-015-0200	\$ 2,808.04	\$ 280.80	\$ 94.64	\$ 561.61	\$ 181.97	\$ 276.61		\$ 842.41
SMILLERMN LLLP	07-005-0100	\$ 4,780.18	\$ 2,835.37	\$ 955.61			\$ 955.61		\$ 2,835.37
SMILLERMN LLLP	07-005-0400	\$ 82,177.74	\$ 29,178.36	\$ 9,834.02			\$ 9,834.02		\$ 29,178.36
STEENBLOCK LAND LLP	07-009-0600	\$ 108,615.55	\$ 27,661.49	\$ 9,322.79			\$ 9,322.79		\$ 27,661.49
STEENBLOCK/DALE	07-010-0300	\$ 53,151.72	\$ 2,657.59	\$ 895.70	\$ 2,657.59	\$ 861.07	\$ 1,756.77		\$ 5,315.17
STEENBLOCK/DALE	07-010-0500	\$ 81,587.94	\$ 4,079.40	\$ 1,374.89	\$ 4,079.40	\$ 1,321.73	\$ 2,696.62		\$ 8,158.80
STEENBLOCK/KARRINE K	07-009-0100	\$ 103,497.20	\$ 28,113.15	\$ 9,475.00			\$ 9,475.00		\$ 28,113.15
STEENBLOCK/KARRINE K	07-009-0200	\$ 27,214.51	\$ 5,442.90	\$ 1,834.43			\$ 1,834.43		\$ 5,442.90
STEENBLOCK/LYNN R	07-010-0400	\$ 65,188.88	\$ 3,259.44	\$ 1,098.54	\$ 3,259.44	\$ 1,056.06	\$ 2,154.60		\$ 6,518.89
STEENBLOCK/LYNN R	07-010-0600	\$ 57,179.88	\$ 2,859.00	\$ 963.58	\$ 2,859.00	\$ 926.33	\$ 1,889.91		\$ 5,717.99
VAN HOVEL/KENTON H	07-016-0100	\$ 56,295.27	\$ 16,888.58	\$ 5,691.98			\$ 5,691.98		\$ 16,888.58
VAN HOVEL/KENTON H	07-016-0200	\$ 115,808.80	\$ 50,269.63	\$ 16,942.40			\$ 16,942.40		\$ 50,269.63
VAN HOVEL/KENTON H	07-016-0310	\$ 10,511.52	\$ 5,255.75	\$ 1,771.36			\$ 1,771.36		\$ 5,255.75
VAN HOVEL/KENTON H	07-016-0400	\$ 127,271.75	\$ 83,262.60	\$ 28,062.05	\$ 5,497.00	\$ 1,781.03	\$ 29,843.08		\$ 88,759.61
VANHOVEL/TROY	07-016-0300	\$ 4,129.14	\$ 2,064.57	\$ 695.83			\$ 695.83		\$ 2,064.57
WIERTZEMA/LUKE L & MARGARET	07-004-0300	\$ 50,082.81	\$ 20,204.71	\$ 6,809.62			\$ 6,809.62		\$ 20,204.71
WIERTZEMA/LUKE L & MARGARET	07-005-0500	\$ 95,239.71	\$ 79,882.04	\$ 26,922.69			\$ 26,922.69	\$ 11,074.28	\$ 79,882.04
WIERTZEMA/LUKE L & MARGARET	07-005-0610	\$ 93,400.71	\$ 57,612.86	\$ 19,417.30			\$ 19,417.30		\$ 57,612.86
WILKIN COUNTY	CR 13 (250th Ave) / CSAH 4 (470th St)		\$ 11,360.00	\$ 3,828.67			\$ 3,828.67	\$ 76,000.00	\$ 11,360.00
YAGGIE/JEFFREY & JANET	07-023-0200	\$ 88,889.05	\$ 10,491.12	\$ 3,535.85	\$ 19,380.03	\$ 6,279.12	\$ 9,814.97		\$ 29,871.15
YAGGIE/MICHAEL & JEFFREY	07-101-0400	\$ 13,685.89	\$ 684.29	\$ 230.64	\$ 684.29	\$ 221.72	\$ 452.36		\$ 1,368.59
YAGGIE/MICHAEL & MARY	07-016-0500	\$ 148,770.51	\$ 70,690.10	\$ 23,824.74	\$ 38,689.54	\$ 12,535.39	\$ 36,360.13		\$ 109,379.65
YAGGIE/MICHAEL & MARY	07-023-0300	\$ 90,369.03	\$ 4,518.45	\$ 1,522.87	\$ 11,159.61	\$ 3,615.71	\$ 5,138.58		\$ 15,678.06
YAGGIE/MICHAEL D	07-015-0300	\$ 161,057.51	\$ 28,531.57	\$ 9,616.02	\$ 34,678.49	\$ 11,235.82	\$ 20,851.84		\$ 63,210.07
YAGGIE/MICHAEL D	07-021-0110	\$ 13,195.40	\$ 5,278.16	\$ 1,778.91	\$ 5,278.16	\$ 1,710.12	\$ 3,489.03		\$ 10,556.32
YAGGIE/MICHAEL D	07-112-0100	\$ 22,868.72	\$ 1,143.43	\$ 385.39	\$ 1,143.43	\$ 370.48	\$ 755.87		\$ 2,286.87
YAGGIE/MICHAEL D	07-112-0300	\$ 18,149.64	\$ 907.48	\$ 305.86	\$ 907.48	\$ 294.03	\$ 599.89		\$ 1,814.97
YAGGIE/MICHAEL/ETAL	07-018-0100	\$ 4,934.87	\$ 2,960.92	\$ 997.93	\$ 493.49	\$ 159.90	\$ 1,157.83		\$ 3,454.40
YAGGIE/MICHAEL/ETAL	07-018-0900	\$ 6,610.67	\$ 3,966.40	\$ 1,336.81	\$ 661.07	\$ 214.19	\$ 1,551.00		\$ 4,627.47
<b>TOTAL</b>		<b>\$ 6,636,749.04</b>	<b>\$ 3,355,661.33</b>	<b>\$ 1,130,961.44</b>	<b>\$ 582,373.64</b>	<b>\$ 188,688.94</b>	<b>\$ 1,319,650.38</b>	<b>\$ 364,320.18</b>	<b>\$ 3,938,034.98</b>

To: Wilkin County Ditch Authority

RE: Wilkin County Ditch No. 25  
2026 Redetermination of Benefits

May 15, 2026

In accordance with the Minnesota Statute 103E, we herewith submit the following Viewers' Report:

Benefits and Damages Statement

This report covers the redetermination of benefits, improvement, and new lateral for a previously constructed drainage system. The basis for determining benefits and damages is, therefore, based upon a comparison of the conditions that would have existed prior to the ditch system's construction with those that do exist with the drainage system in a reasonable state of repair. The report also includes the difference in benefits to property with and without the addition of County Ditch 25 lateral going east one mile from the intersection of 240<sup>th</sup> Ave and 490<sup>th</sup> Street along the south side of 490<sup>th</sup> Street.

Wilkin County Ditch No. 25 was established around 1916. The ditch system consisted of a main & lateral open ditch. The drainage system outlet is into the Rabbit River. The system provides an outlet for lands in Section 31 of Brandrup "E" Township, Sections 1 & 12 of Campbell "W" Township and Sections 3, 4, 5, 6, 7, 8, 9, 10, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 28, 29 & 30 of Campbell "E" Township, all in Wilkin County.

Supporting documentation for the analysis and conclusions of the report are contained in our files and are available for inspection.

The figures stated herein are based on a full and fair consideration of all pertinent facts and information that we were aware of at the time of this appraisal. The following aids were used during the viewing process:

1. Soil Survey Manuals and Maps of Traverse & Wilkin Counties
2. FSA Aerial Photos
3. Yield averages and production costs taken from North Dakota State College of Science
4. Sales data from the Traverse & Wilkin County's Assessor's Office Family Farm Management curriculum.
5. Visual inspection of each 40-acre tract
6. Topographical LiDAR Maps
7. Original information regarding the ditch from the Bois de Sioux Watershed District
8. Data produced by James Guler, PE, Moore Engineering of West Fargo regarding GIS data, drainage area, rainfall and run-off potential.
9. Computer with GPS, Lidar and GIS for in field use.

During the initial stages of the redetermination project, GIS technologies were utilized for the delineation of the watershed. This was done using the Minnesota LiDAR datasets, aerial imagery, county ditch information and hydrologic modeling processes. Given the high accuracy of LiDAR surface data, both horizontally and vertically, we are able to tell where surface water flows across much of the landscape. Hydrologic connector data (culvert and tile data), were made available to access flow of water in this locations. The final watershed basin was then field verified by the viewers for accuracy and the necessary edits were made.

Land classification values are based upon an increase in the potential for agricultural production as a result of constructing the drainage project and reconciled with sales value increases. Existing individual land management practices were not considered. All present land use was evaluated underestimated best land management practice. Benefits were also determined for areas that have accelerated runoff causing increase system capacity and maintenance. Special consideration was given to areas which were considered to be in a native/non-converted condition or identified as wetland under wetlands inventory and restricted from drainage by state or federal regulations and areas of restricted outlet.

No direct consideration was given to structure values within the watershed.

#### Valuation Prior To Improvement

Beginning land use, property value, and economic productivity have been determined with the consideration that the benefited properties within the watershed currently do not have an adequate outlet for artificial drainage.

- "A" – Standing water or cattails, wetland classification with a market value for agricultural purposes of \$0 per acre, economic productivity of \$0.
- "B" – Seasonally flooded/pasture ground. Pasture classification with a market value of \$1,500 to \$2,500 per acre, economic productivity of \$75 based on grazing days and/or hay values or other non-agricultural uses.
- "C" – Wet subsoil. Marginal crop land, low to medium crop land classification with a market value of \$2,800 to \$3,800 per acre, annual economic productivity of \$496.00 based upon average annual yield of 80% of optimum with \$461.00 production costs.
- "D" – Upland areas not needing artificial drainage, but irregular in shape and intermixed with wetter soils. Medium to high cropland classification with a market value of \$5,000 to \$6,000 per acre, annual economic productivity of \$595.20 based upon average annual yield of 96% of optimum with \$461.00 production costs.

#### Valuation with Recommended Improved Drainage

Potential land use, property value, and economic productivity, after public and private drainage have been installed and with the restrictive existing drainage system in a reasonable state of repair, using current crop rotation, income, and expense:

- "A" – Seasonally ponded agricultural ground. Lower cropland classification with a market value of range of \$3,000 to \$4,000 per acre, annual economic productivity of \$527.00 based upon average annual yield of 85% of optimum with \$461.00 production costs.
- "B" – Occasionally flooded agricultural ground. Medium cropland classification with a market value range of \$4,500 to \$5,500 per acre, economic productivity of \$570.40 based upon average annual yield of 92% of optimum with \$461.00 costs.

"C" – Wet subsoil. Medium high cropland classification with a market value range of \$6,000 to \$7,000 per acre, annual economic productivity of \$607.60 based upon average annual yield of 98% of optimum with \$461.00 costs.

"D" – Upland areas not needing artificial drainage but irregular in shape and intermixed with wetter soils. Medium to high cropland classification with a market value range of \$7,000 to \$8,000 per acre, annual economic productivity of \$620 based upon average annual yield of 100% of optimum with \$461.00 production costs.

Special consideration was given to areas where the ditch has only provided an outlet adequate to convert the land to pasture or hay land and are restricted from further individual improvements by regulatory restrictions.

Road benefits were determined with consideration of the reduced construction and maintenance costs that were realized after construction of the drainage system.

Utilizing these productive values, potential direct benefit values were determined for the system based upon a 25-year effective life with proper maintenance, private improvement cost depreciated over the same 25-year period, and an allowance of 3% return on the system investment. Adjustment was made to each land class based upon consideration of the change in hydraulic capacity and the subsequent increased productivity that the construction of the drainage system improvement provided. Benefit values were rounded off to an even percentage benefit increase for ease of computation.

Example: "B" Benefits per Acre

Potential productivity Value	570.40
Production Cost	( 461.00)
Beginning Productivity Value	( <u>75.00</u> )
Change in Productivity Value	34.40
Private Improvement (\$790/25) (Surface drainage or tile)	( <u>00.00</u> )
Annual Benefit Value	\$ 34.40

\$34.40 x 25 years, discounted 3%, rounded to nearest dollar = \$599.00

This value was used as a measure in adjusting the potential benefit in the viewers' report.

The drainage system, as originally constructed, does not meet the NRCS recommended drainage capacities for agricultural drainage. Considering the impacts of this restrictive capacity, some areas were considered to have the highest and best use as hay or pasture. This restrictive capacity consideration is reflected by the application of an efficiency rate. This rate reflects the viewers' determination of that portion of the potential benefit currently being provided by County Ditch No. 25. Proximity adjustment was made to allow for construction of the public or private laterals required to have access to the drainage system.


The net benefit provided by the ditch system is determined by the potential benefit value, adjusted for the system's restrictive capacity, being applied to the number of acres determined to be in each class per tract, accumulating the sum of these benefit values, and then applying the proximity rate percentage.

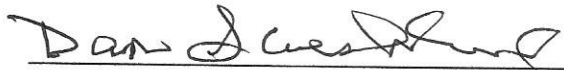
These hydrologically adjusted values were then applied to the number of acres determined to be in each class per tract. The net improvement value for each class of land was then adjusted for the proximity from the actual drainage


system improvement. This was done to allow for construction of public or private laterals to provide an outlet to each 40-acre land tract.

Damages have been given for the easement acquisition for the area required to establish a wider ditch footprint and the one-rod seeding area adjacent to the outlet channel as required by Minnesota Statute 103E.021. Additional damages were determined based on temporary impacts for construction and the right for access for future repairs. The damage value is our opinion of the difference between the current land value and the value of the same lands with the easement in place.

Respectfully submitted,

  
\_\_\_\_\_  
Steve Nepl

  
\_\_\_\_\_  
Dan Swedlund

  
\_\_\_\_\_  
Kurt Krueger

Bois de Sioux Watershed District  
 704 Hwy 75  
 Wheaton, MN 56296

# INVOICE

(320) 563-4185  
[bdswd@runestone.net](mailto:bdswd@runestone.net)

DATE	INV #
4/16/2026	2026-011

<b>BILL TO:</b>
Greg Vold 23139 Co Hwy 20 Graceville, MN 56240

ACRES	DESCRIPTION	RATE	AMOUNT
<b>LEASES FOR CROP YEAR 2026:</b>			
296.2	NORTH OTTAWA LEASE AGREEMENT #26-05 3 Cells Unrestricted Cells: A1 (96.1 ACRES); A2 (95.1 ACRES); B1 (105 ACRES);	\$ 125.00	\$ 37,025.00
248.2	2 Cells Small Grain/Silage with 09/15/26 Harvest Deadline Cells: B2 (124.8 ACRES); B3 (123.4 ACRES)	\$ 95.00	\$ 23,579.00
99.9	NORTH OTTAWA LEASE AGREEMENT #26-06 Soybeans only; limited crop protection Cell: A3	\$ 115.00	\$ 11,488.50
<b>TOTAL</b>			\$ 72,092.50

**2026 FARMLAND LEASE AGREEMENT - STANDARD**  
**NORTH OTTAWA LEASE AGREEMENT #26-05**

THIS FARMLAND LEASE AGREEMENT (this "Lease") is entered into this 16 day of APRIL, 2026 (the "Effective Date"), by and between the Bois de Sloux Watershed District, a Minnesota political subdivision, whose principal address is 704 Highway 75 South, Wheaton, Minnesota 56296 (Lessor); and Greg Vold whose principal address is 23139 Co Hwy 20 Graceville MN 56240 (Lessee).

**RECITALS**

**WHEREAS**, Lessor owns property in Grant County, Minnesota, upon which it operates and owns the North Ottawa Flood Impoundment Project (the "Project"), consisting of nine (9) cells, the majority of which have the ability to be farmed; and

**WHEREAS**, the Leased Property (defined below) is state bond financed property and is subject to the terms of that certain GENERAL OBLIGATION BOND PROCEEDS GRANT AGREEMENT dated September 29, 2010 (the "Grant Agreement"), by and between Lessor and the Department of Natural Resources (the "DNR"); and

**WHEREAS**, Lessor determined that the portions of the Project may be used for agricultural production purposes and desires, in accordance with Minn. Stat. § 103D.335, to lease the portions of the Project to Lessee for agricultural production purposes, provided that the Leased Property remains subject to use by Lessor as necessary for flood control purposes; and

**WHEREAS**, pursuant to Minn. Stat. § 103D.335, subd. 21, all rent received under this Lease by Lessor shall be retained in a separate project-specific account and used solely for flood control operation, maintenance, and replacement purposes within the Project and, if Lessor determines that the account contains adequate reserves for future operation, maintenance, and replacement, any excess may be used for the construction, operation, maintenance, or replacement of other flood control projects as approved by the Commissioner of the DNR; and

**WHEREAS**, Lessor desires to lease portions of the Project to Lessee for agricultural production purposes under the terms and conditions set forth herein; and

**WHEREAS**, Lessee desires to lease portions of the Project from Lessor and agrees to participate in agricultural production purposes under the terms and conditions set forth herein.

**NOW THEREFORE**, in consideration of the mutual covenants contained in this Lease, and other good and valuable consideration, the receipt and sufficiency of which the parties acknowledge, the parties agree as follows:

**AGREEMENT**

1. **Purpose.** The purpose of this Lease is to outline the parties' rights and obligations associated with agriculture production within the Project's boundaries.

2. **Leased Property.** This Lease covers North Ottawa Cells A1 (96.1 Acres); A2 (95.1 Acres); B1 (105 Acres); B2 (124.8 Acres); B3 (123.4 Acres). Total Acreage is 544.4 Acres.
3. **Lessor's Obligations.** Lessor agrees to the following obligation:
  - a. Pay all property taxes and assessments regarding the Leased Property that are due and payable during the term of this Lease.
  - b. Monitor and operate the infrastructure associated with the Project. Operation of the Project takes precedence over any farming activities on the Leased Property.
4. **Lessee's Obligations – Use of Premises.** Lessee agrees to the following:
  - a) The Leased Property will be used for the purpose of planting, growing, fertilizing, spraying, and harvesting crops; tilling, disking, or working the land; and for other agricultural purposes. The Leased Property shall not be used for any other purpose without prior written consent of Lessor.
  - b) Not to assign Lessee's rights and duties under this Lease without the written consent of Lessor.
  - c) To control noxious weeds in a reasonable manner such that the weeds do not go to seed and mow all road ditches and approaches, as applicable. If the roadside ditches, roads, or approaches are damaged, Lessee must repair them to the condition that existed before said damage, at Lessee's sole cost.
  - d) To maintain drainage ditches, where applicable, such that the grade and cross section remains the same as they were when this Lease commenced. Lessee will not cause any area that is not currently designated as a "wetland" area to become a "wetland" area because of lack of ditch maintenance thereby causing water to stand or wetland type vegetation to grow. If the Leased Property contains areas designated as "wetland" or "converted wetland," Lessee will not alter these areas in any manner that will cause Lessor to be in violation of USDA/FSA Swampbuster rules and regulations.
  - e) To maintain section lines for access to the Leased Property where applicable.
  - f) Not to use the Leased Property for hunting.
  - g) With the exception of normal farming activities, Lessee will not alter, make any addition to, or improve the Leased Property, or any existing improvements or fixtures located on the Leased Property, without Lessor's express written consent.
  - h) To authorize the Farm Service Agency and Crop Insurance Agencies to release any and all information related to the farmland owned by said Lessor to Lessor. This includes any production records, acreage reporting records (578 producer prints and

associated maps), direct payment history prints, conservation contracts, farm data contained on 156-EZ, GIS land use data, applicable CLU data, and commodity/bushels under loan and payment records. This authorization is in effect for the term of this Lease.

- i) To maintain the Leased Property at Lessee's expense, including all input costs and expenses of the farmland, including, without limitation, all labor, fertilizer, seed, chemical, and equipment costs, reasonable grass and weed control, including in all ditches and otherwise adjacent to all roads adjoining the Leased Property.
  - j) At Lessee's own expense, promptly comply with all present and future laws, ordinances, rules, and regulations of all federal, state, county, and municipal governments, and any other applicable governmental entity, and their appropriate departments, commissions, boards, and officers, which may be applicable to the Leased Property, the fixtures and equipment on the Leased Property, and Lessee's use of the Leased Property. Lessee's obligations under this section apply to Lessee's application and storage of fertilizers, herbicides, fungicides, and pesticides, and disposal of empty containers. Lessee will not cause any spillage or discharge of any of the above-described materials (in excess of normal applications) or any other hazardous substance, and in no event will Lessee cause any spillage, leakage, or discharge of any hazardous substance into ground water, surface water, and subsurface soils. Lessee will not cause or permit any contamination of any hazardous substance on, in, or under the Leased Property, including, but not limited to, spillage of petroleum products or vehicle fuels, gasoline, kerosene, and other products used for the purpose of generating power, lubrication, illumination, heating, or cleaning, and Lessee will specifically prevent any spilling, leaking, discharging, or dispensing of any of these products in ground water, surface water, or subsurface soils. Lessee agrees to notify Lessor immediately of any conditions on the Leased Property that may not be in compliance with applicable laws, ordinances, rules, or regulations. Lessee agrees to indemnify, defend, and hold Lessor harmless against any loss or damage arising by reason of Lessee's failure to comply with all applicable laws, ordinances, rules, and regulations, including the environmental compliance provisions of this Lease.
5. **Special Provisions.** Certain cells within the Project require special provisions regarding what can be planted, harvest dates, chemical use, and adjusted lease terms. Special provisions for these certain cells are identified in **Exhibit A**, attached hereto. If Lessee is farming any of these cells, these special provisions must be followed. Failure to follow the special provisions will be considered a default of this Lease.
6. **Lessor's Access Rights.** Lessor specifically reserves the right of reasonable ingress and egress on the Leased Property, and to enter upon the Leased Property at reasonable times to inspect the Leased Property or for other reasonable uses that do not interfere with Lessee's use of the Leased Property. Lessor will not otherwise interfere with Lessee's quiet enjoyment of the Leased Property. Lessor may enter upon the Leased Property at any time to conduct engineering, environmental, or other inspections, or to otherwise review or inspect the Leased Property.

Notwithstanding anything to the contrary herein, in accordance with Minn. Stat. § 103D.335, subd. 21, the Leased Property shall remain subject to use by Lessor as necessary for flood control purposes during periods where the Leased Property is needed for flood control.

7. **Term and Termination.** This Lease commences on the Effective Date and expires on December 31, 2026, with no right for Lessee to hold over. Except as set forth in this Lease or otherwise agreed to in writing, this Lease is not subject to continuation or renewal after the term set forth herein. This Lease may be terminated by either party, with or without cause, upon ninety (90) days' written notice to the other party of its desire to terminate. In the event this Lease is terminated early, Lessee will not be responsible for payment of rent becoming due after the termination date but Lessee will remain responsible for all rent and other payments becoming due prior to such termination.

8. **Rent Due.**

- a. Lessee agrees to pay Lessor \$60,604 Dollars, payable upon invoice  
\$125 per acre for A1 (96.1 acres), A2 (95.1 acres), and B1 (105 acres);  
\$95 per acre for B2 (124.8 acres) and B3 (123.4 acres)

Checks are made payable to: *Bois de Sioux Watershed District*. The rental payment or other amounts payable by Lessee to Lessor under this Lease that are not paid five (5) days after the due date will bear interest from the date due to the date paid at the rate of twelve percent (12%) per annum, or the maximum rate of interest permitted by law, whichever is less, and the interest will be paid to Lessor on demand.

- b) If Lessor is required to flood the Leased Property after Lessee plants it, which results in loss of Lessee's crop, Lessor will return rent for that year of this Lease for the applicable flooded cells (in acres).

9. **Operations on Premises.** All operations conducted on the Leased Property by Lessee as incidents of any of the uses specified in this Lease will be conducted by Lessee in accordance with the best course of husbandry practiced in the geographical vicinity of the Leased Property. Should Lessee fail to take any action required by the best course of husbandry practiced in the geographical vicinity of the Leased Property, or should Lessee fail to conduct any operation undertaken on the Leased Property in accordance with the best course of husbandry practiced in the geographical vicinity of the Leased Property, Lessor may, after serving seven (7) days written notice of such failure on Lessee in the manner provided for service of notices in this Lease, enter the Leased Property and take such action as Lessor may deem necessary to protect Lessor's interest in this Lease and in the Leased Property. Lessee will reimburse Lessor on demand for the costs of any actions taken by Lessor pursuant to the provisions of this paragraph.

10. **Conservation Plan.** If the Leased Property is classified by USDA/FSA as “highly erodible” and a conservation plan is required, Lessee will operate the Leased Property in such a manner as set forth in the conservation plan.
11. **Default.** Any default by Lessee in the performance of any covenant or obligation required of Lessee under this Lease, including the timely payment of rent and all other amounts due under this Lease, will qualify as a default. If a default occurs, Lessor will provide written notice to Lessee of the default and the opportunity to cure the default prior to Lessor terminating this Lease. Lessee will have seven (7) days from the date of the written notice to cure the default. If Lessee does not cure the default within that timeframe, Lessor may give Lessee written notice of termination of this Lease. Upon Lessor’s notice of termination, Lessee will surrender the Leased Property to Lessor in accordance with all of Lessee’s obligations under this Lease. Upon written notice of termination Lessor may reenter the Leased Property, and by due process of law, remove Lessee or any person or persons occupying the Leased Property, and may remove all personal property from the Leased Property without prejudice to any remedy that might otherwise be used for the collection of arrears of rent, or for the preceding breach of covenant or conditions. Under no circumstance will termination of said lease relieve any financial obligation of Lessee unless agreed upon by Lessor. In the event Lessor is forced to commence litigation or otherwise consult an attorney as a result of a default by Lessee under the terms of this Lease, Lessor will be entitled to recover from Lessee its reasonable attorneys’ fees, costs, and expenses incurred in the litigation or consultation.
12. **Surrender of the Leased Property.** At the expiration of the term of this Lease, or upon sooner termination, Lessee will surrender the Leased Property in as good condition as it was on the commencement of this Lease and incorporation of all subsequent crop residue. In the event of early termination, Lessor will allow Lessee to harvest crops from the Leased Property, but Lessee must do so as soon as reasonably possible. Lessee agrees to work back the Leased Property in a suitable manner as determined by Lessor, including but not limited to, chisel plowing or deep disking. Lessee will work back the Leased Property as soon as reasonably possible after the crop has been harvested; however, the work back period will not exceed thirty (30) days after harvest. Lessee will be solely responsible for the costs of returning the Leased Property to the condition it was in on the commencement of this Lease and working back the Leased Property. If Lessee fails to timely return the Leased Property to the condition it was in prior to commencement of this Lease and work back the Leased Property, Lessor will, at its sole discretion, hire the work done. Lessee, at its sole cost and expense, will compensate Lessor for the work done at the most recent CUSTOM FARM WORK RATES established by the North Dakota State University Extension Service. If the work back rate is not paid to Lessor within thirty (30) days of receipt of the invoice, it will bear interest from the date due to the date paid at the rate of twelve percent (12%) per annum, or the maximum rate of interest permitted by law, whichever is less, and the interest will be paid to Lessor on demand.
13. **Holding Over.** Lessor is not obligated to consent to holdover even if there are standing crops on the Leased Property. In the event Lessor, in its sole discretion, does not consent to the holdover and Lessee has not harvested Lessee’s crops, Lessor will assume

ownership of the standing crops without the need of a bill of sale or any other document transferring ownership of the crops to Lessor after giving Lessee seven (7) days' written notice to harvest and remove the standing crops. Lessee will not have any recourse or rights to the standing crops seven (7) days after the expiration of the lease term or any extension thereof.

14. **Remedies.** If Lessee fails to perform any obligations under this Lease within a reasonable time following request or demand from Lessor, Lessor may perform Lessee's obligations and Lessee will reimburse Lessor for all of Lessor's costs and expenses. Lessor's remedies provided in this Lease are cumulative and not exclusive, and are in addition to any and all other remedies available to Lessor under Minnesota law. Lessee will reimburse Lessor for all of Lessor's other costs and expenses incurred in enforcing, collecting, or attempting to collect under this Lease, or incurred in litigating the terms or validity of this Lease.
15. **Entire Agreement.** This Lease, and its exhibits, constitutes the complete and entire understanding of the parties concerning the Leased Property. Neither party shall be bound by or be liable for any statements, warranties, guarantees, or representations not set forth in this Lease which may have been made by any broker, agent, employee, or other person representing or purporting to represent a party to this Lease.
16. **Indemnity.** Lessee will release, indemnify, defend, and hold harmless Lessor and Lessor's officers, employees, agents, contractors, and representatives against all liability, claims, demands, actions, causes of action, expenses, losses, or claims for relief as a result of or arising out of: (a) Lessee's use of the Leased Property; (b) any failure by Lessee to perform any covenant required to be performed by Lessee under this Lease; (c) any accident, injury, or damage to person or property from whatever cause while in or on the Leased Property, including any liability for injury to the person or personal property of Lessee, or Lessee's agents, employees, or invitees; (d) failure to comply with any requirements of any governmental authority; and (e) any lien or security interest claimed or filed against the Leased Property, any equipment on the Leased Property, or any materials used in the production, construction, or alteration of any improvement or crops on the Leased Property. Lessee's obligations to release, indemnify, defend, and hold harmless will survive any termination or expiration of this Lease.
17. **Insurance.** During the term of this Lease and any renewal or extension, Lessee, at Lessee's own expense, will insure the Leased Property by insurance companies authorized to do business in Minnesota, with a policy or policies which will include coverage for bodily injury, property damage, and personal injury, with a combined policy limit of at least \$1,000,000 per occurrence and \$250,000 per person. Each policy will name Lessee as the insured and will name Lessor as an additional insured. At least seven (7) days prior to entering upon the Leased Property in accordance with this Lease, Lessee will deliver to Lessor certificates of insurance certifying that Lessee has obtained the requisite insurance, including endorsements, and that those policies are in full force and effect. Lessee will indemnify, defend, and hold harmless Lessor in excess of the minimum insurance requirements set forth above. Lessee waives all rights against

Lessor, and its officers, employees, agents, contractors, and representatives for recovery of damages to the extent the damages are covered, or would be covered, by any of those parties' insurance policies. Lessor's receipt of any certificates, policies, or endorsements required under this Lease will not in any way affect Lessee's duties and obligations to maintain the insurance required under this Lease.

18. **Headings.** The headings of this Lease are inserted only for the purpose of convenient reference. The heading shall not be used to construe or interpret this Lease or to prescribe the scope or intent of this Lease.
19. **Non-Waiver of Breach.** The waiver by any party of a breach of any provision in this Lease shall not operate or be construed as a waiver of any subsequent breach.
20. **Severability.** The invalidity or unenforceability of any particular provision of this Lease shall not affect its other provisions. This Lease shall be construed in all respects as if such invalid or unenforceable provision were omitted.
21. **Modification.** No change or modification of this Lease is valid unless the same is in writing and signed by the parties to this Lease.
22. **Notices.** Any and all notices or other communication provided for in this Lease will be by personal delivery or by first-class mail which, unless otherwise designated by a party, shall be addressed as described on first page.
23. **Relationship of the Parties.** It is understood and agreed that the relationship of the parties to this Lease is strictly that of Lessor and Lessee. Lessee is not and shall not be deemed to be any agent, representative, or employee of Lessor.
24. **Binding Effect.** This Lease is binding upon the parties, their heirs, devisees, successors, and legal representatives and no party under this Lease may assign their interest in this Lease to any other person or entity without the written consent of the other party. The rights and obligations of either party to this Lease may be exercised or satisfied by the party's legal representative.
25. **Rules of Construction.** The parties acknowledge that they have had the opportunity to review this Lease, and that they have an equal bargaining position in this transaction. No rule of construction that would cause any ambiguity in any provision to be construed against the drafter of this document will be operative against any party to this Lease.
26. **Representation.** Both parties represent and warrant to the other that the party executing this Lease has the authority to do so knowing that the other party to this Lease is acting in reliance upon such representation. The provisions of this section will survive the termination of this Lease.
27. **Governing Law.** This Lease will be construed in accordance with, and governed by, the laws of the state of Minnesota. All claims, disputes, and other matters in question arising out of, or relating to, this Lease, or the breach of this Lease, will be decided by

proceedings instituted and litigated in a court of competent jurisdiction in the county in which the property resides.

28. **Statutory Authority for Lease.** Lessor enters into this Lease under authority of Minn. Stat. § 103D.335, subd. 21. Lessor executes and enters into this Lease as an element of its operation and maintenance of the North Ottawa Impoundment Project, constructed for flood control, conservation, and other purposes under authority of Minn. Stat. §§ 103D.205 and 103D.335.
29. **Governmental Program.** Operation of the Project is considered a “Governmental Program” under the State of Minnesota general obligation bond grant agreement. Notwithstanding anything to the contrary contained herein, Lessor is not required to renew this Lease with Lessee, and may at that time, in its sole option and discretion (i) decide to self-operate the Governmental Program on the Leased Property, (ii) contract with some other entity to operate the Governmental Program in the Leased Property, or (iii) determine that the Leased Property is no longer needed or useful for the operation of the Governmental Program and sell its interest in the Leased Property.
30. **Statutory Termination.**
  - a) Notwithstanding any other provisions of this Lease to the contrary, if the Governmental Program is terminated or changed in response to changes in state law in such a manner as to cause this Lease and the operation of the Leased Property to be inconsistent with the changed Governmental Program, then this Lease shall be terminated by ninety (90) days’ written notice to Lessee, provided however that Lessor agrees that it will not terminate or change the Governmental Program unless required to do so by applicable State law. Any termination pursuant to this section will be deemed automatically rescinded and of no force or effect if within said ninety (90) day period (i) the State law requiring the Governmental Program to be terminated or changed is repealed or modified in such a manner as to permit the Governmental Program to continue in a form that does not cause this Lease and the operation of the Leased Property to be inconsistent therewith, or (ii) Lessee conforms its operation of the Leased Property to the changed Governmental Program.
  - b) Notwithstanding any other provisions of this Lease to the contrary, if the State law that provides the statutory authority under which Lessor is operating the Governmental Program is repealed or modified in a manner that would prevent Lessor from operating the Governmental Program (“Repealing or Modifying Law”), then Lessor and Lessee shall cease the operation of the Leased Property ninety (90) days after written notice described above (“Termination Date”), if such written notice is given by Lessor and not rescinded. Either Lessor’s or Lessee’s failure to cease operation of the Leased Property on the Termination Date shall be an immediate Default under this Lease without the requirement of notice of such failure and without any cure period; provided, however, if the Repealing or Modifying Law is repealed or modified in such a manner as to reinstate Lessor’s statutory authority to operate the Governmental Program before

the Termination Date, then Lessor and Lessee shall no longer be required to cease operation of the Governmental Program.

c) The parties agree to cooperate in good faith, to the extent permitted by applicable law, to attempt to support the continuation of the Governmental Program and this Lease.

31. **Grant Agreement Prevails.** If a conflict exists between the provisions of this Lease and the Grant Agreement, the Grant Agreement prevails.

32. **Counterparts.** This Lease may be signed in counterparts, each of which will be deemed an original, and which taken together will be deemed to be one and the same document.

33. **Effective Date.** This Lease is effective upon the date of the last signature appearing below.

34.

35. **Rights Reserved to Lessor.** Lessor specifically reserves the right of reasonable ingress and egress on the Leased Property, and to enter upon the Leased Property at reasonable times to inspect, conduct engineering, environmental, or other inspections, or to otherwise review the Leased Property or for other reasonable uses that do not interfere with Lessee's use of the Leased Property.

36. **Counterparts.** This Lease may be signed in counterparts, each of which will be deemed an original, and which taken together will be deemed to be one and the same document.


*[Signatures contained on the following pages.]*

IN WITNESS WHEREOF, the parties executed this Lease on the dates written below.


**LESSOR:**

Bois de Sioux Watershed District

Date: APR 16, 2026

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

Date: APR 16, 2026

ATTEST:  
  
\_\_\_\_\_  
Jamie Beyer, Administrator

*[Signatures continue on the following page.]*

**LESSEE:**

Date: 4-16-24, 2026

By: ~~\_\_\_\_\_~~ Amy Vall

Its: \_\_\_\_\_

**EXHIBIT A**  
**SPECIAL PROVISIONS**

The 2026 FARMLAND LEASE AGREEMENT – NORTH OTTAWA – CELLS A1, A2, B1, B2, B3, is subject to the following special provisions:

1. Three cells may be farmed without crop restriction.
2. Two cells may be farmed with a small grain or corn silage crop restriction. Crops in these cells must be harvested on or before September 15, 2026.<sup>1</sup> The DNR and/or District will monitor the status of harvest on the Leased Property and confirm compliance with the harvest date by September 1, 2026.

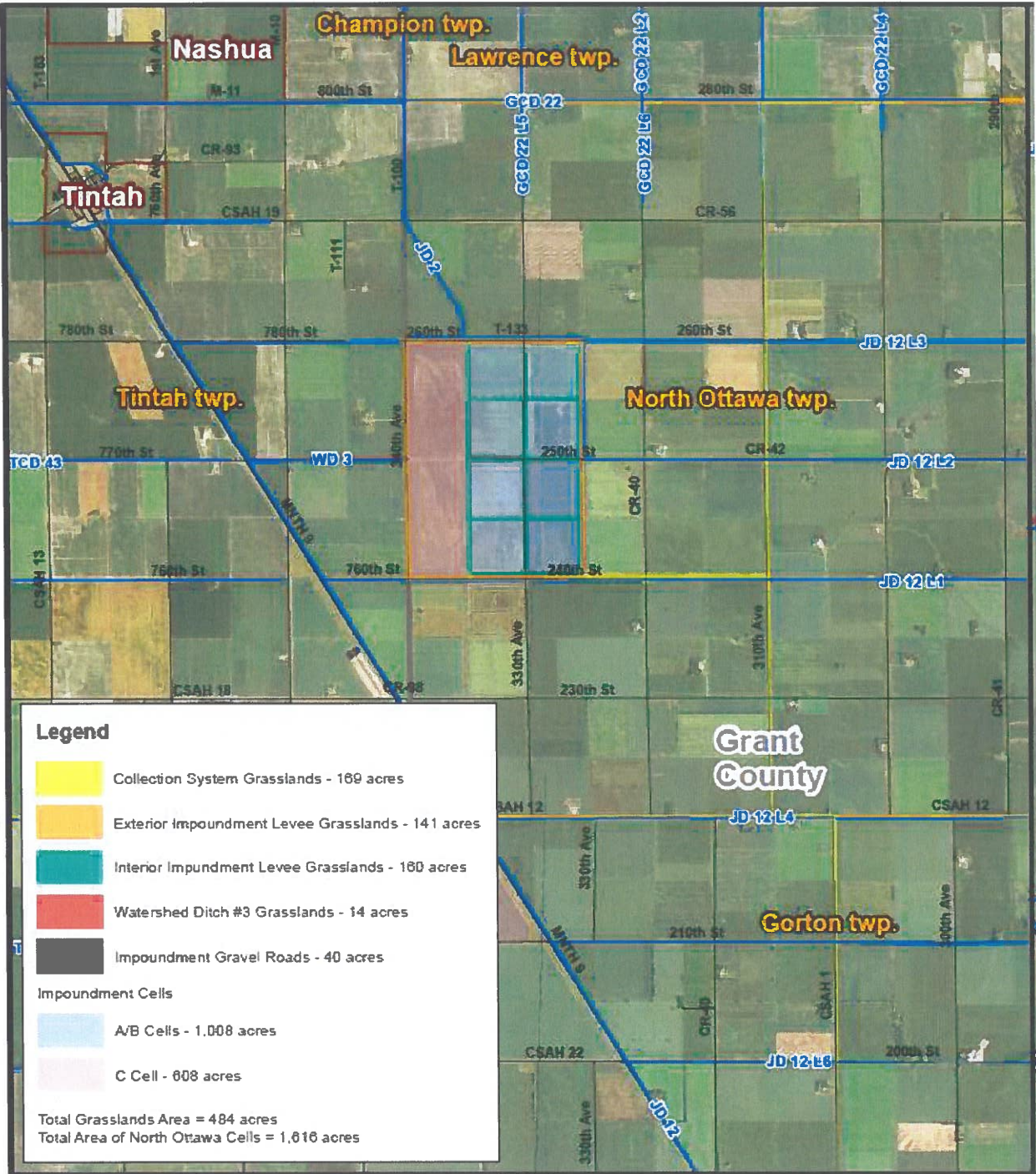
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<sup>1</sup> Crops need to be harvested on or before September 15, 2026 to allow the District the ability to flood the cells for natural resource enhancement benefits as referenced and required under the Grant Agreement.

Crop Plan as of 04/14/2026







**Legend**

- Collection System Grasslands - 169 acres
  - Exterior Impoundment Levee Grasslands - 141 acres
  - Interior Impoundment Levee Grasslands - 160 acres
  - Watershed Ditch #3 Grasslands - 14 acres
  - Impoundment Gravel Roads - 40 acres
- Impoundment Cells
- A/B Cells - 1,008 acres
  - C Cell - 608 acres

Total Grasslands Area = 484 acres  
 Total Area of North Ottawa Cells = 1,616 acres




# BID FORM: NORTH OTTAWA

*Winning bids are for the 2026 crop year only.*

*Bidders may bid on any combination of either or both of the leases below.*

*Each lease bid will be considered on a separate, individual basis.*

<b>BIDDER'S PRINTED NAME:</b> Vold Partnership		<b>TELEPHONE:</b> 320-760-0268	
<b>MAILING ADDRESS:</b> 23139 Co Hwy 20			
<b>CITY:</b> Coraceville	<b>STATE:</b> MN	<b>ZIP:</b> 56240	
<b>BIDDER'S SIGNATURE:<sup>1</sup></b> 		<b>DATE:</b> 2-17-2024	
Lease	Abbreviated Description	Tillable Acres	
#26-05 North Ottawa Lease	3 cells without a crop restriction; prioritized cells: A1, B1, A2, B2  2 cells with small grain or corn silage restriction and September 15, 2026 harvest deadline; prioritized cells: B2, B3	291 – 326 estimated acres (depends on which 3 cells are farmed)*  195 – 248 estimated acres (depends on which 2 cells are farmed)*	<u>Your Bid Per Acre for unrestricted acres:</u> \$ <u>125 <sup>00</sup>/<sub>100</sub></u>  <u>Your Bid Per Acre for small grain/corn silage:</u> \$ <u>95 <sup>00</sup>/<sub>100</sub></u>
Lease	Abbreviated Description	Tillable Acres	
#26-06 North Ottawa Lease	Soybeans Only Restricted Crop Protection: If chemical application is used to control weeds and grasses, Lessee cannot use a herbicide with long term residual effects – herbicides such as 2-4D and Roundup are acceptable.  Cell: A3	99.9 acres	<u>Your Bid Per Acre for soybean-only acres:</u> \$ <u>115 <sup>00</sup>/<sub>100</sub></u>

\* Cells to be farmed will be annually selected in coordination with District staff, so exact acreage will be dependent upon the selected acreage.

<sup>1</sup> Please refer to Article VIII of the Instructions to Bidders for signature requirements.



**League of Minnesota Cities Insurance Trust  
Liability Coverage Waiver Form**

**Members who obtain liability coverage through the League of Minnesota Cities Insurance Trust (LMCIT) must complete and return this form to LMCIT before their effective date of coverage. Use the submit button below, otherwise, print and email to [pstech@lmc.org](mailto:pstech@lmc.org), or fax to 651.281.1298.**

Members who obtain liability coverage from LMCIT must decide whether to waive the statutory tort liability limits to the extent of the coverage purchased. *The decision to waive or not waive the statutory tort limits must be made annually by the member's governing body, in consultation with its attorney if necessary.* The decision has the following effects:

- *If the member does not waive the statutory tort limits*, an individual claimant could recover no more than \$500,000 on any claim to which the statutory tort limits apply. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would be limited to \$1,500,000. These statutory tort limits would apply regardless of whether the member purchases the optional LMCIT excess liability coverage.
- *If the member waives the statutory tort limits and does not purchase excess liability coverage*, a single claimant could recover up to \$2,000,000 for a single occurrence (under the waive option, the tort cap liability limits are only waived to the extent of the member's liability coverage limits, and the LMCIT per occurrence limit is \$2,000,000). The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to \$2,000,000, regardless of the number of claimants.
- *If the member waives the statutory tort limits and purchases excess liability coverage*, a single claimant could potentially recover an amount up to the limit of the coverage purchased. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to the amount of coverage purchased, regardless of the number of claimants.

Claims to which the statutory municipal tort limits do not apply are not affected by this decision.

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Select one of the options below.

The member **DOES NOT WAIVE** the monetary limits on municipal tort liability established by [Minn. Stat. § 466.04](#)

The member **WAIVES** monetary limits on municipal tort liability established by [Minn. Stat. § 466.04](#), to the extent of the limits of the liability coverage obtained from LMCIT

LMCIT Member Name: \_\_\_\_\_

Date of member's governing body meeting: \_\_\_\_\_

Name and title of person completing this form: \_\_\_\_\_

Signature of person completing this form: \_\_\_\_\_

## 2026 Legislative Session Update

May 27, 2026

The 2026 Legislature adjourned on May 18<sup>th</sup>, concluding its work for the year. This biennium was unique with a tied membership in the House and a one-vote majority in the Senate. As a result, only bills sharing a common interest between both political parties were passed.

For the second year of the biennium, focus is typically on policy and funding sources like Legacy Fund, Environment and Natural Resources Trust Fund, and bonding.

### **BWSR related items – Passed in regular session:**

#### Legacy and Lands Bill - Outdoor Heritage Fund ([Chapter 126](#))

Through the approved Legacy Bill, BWSR will receive funding for 8 projects as recommended by the Lessard-Sams Outdoor Heritage Council.

Total project appropriations for BWSR: \$19,242,000

Project Name	Description/Purpose	Partners	BWSR portion
Oak Savanna Restoration for Living Landscapes	Restore and enhance oak savanna and associated ecosystems on local public and Tribal lands.	Xerces Society	\$1,702,000
RIM Grasslands Reserve, Phase 7	Acquire permanent conservation easements and restore and enhance wildlife habitat.	Ducks Unlimited	\$2,143,000
RIM Buffers for Wildlife and Water, Phase 12	Acquire permanent conservation easements to protect, restore, and enhance habitat by expanding the riparian buffer program under the clean water fund for additional wildlife benefits from buffers on private land.		\$3,744,000
RIM Wetlands – Restoring Most Productive Habitat in Minnesota, Phase 15	Acquire permanent conservation easements and restore wetlands and native grassland habitat.		\$3,502,000

Project Name	Description/Purpose	Partners	BWSR portion
Integrating Habitat and Clean Water, Phase 4	Acquire permanent conservation easements and restore and enhance wildlife habitat identified under the One Watershed, One Plan program for stacked benefit to wildlife and clean water.		\$1,827,000
Mississippi Headwaters Habitat Corridor Project, Phase 10 (partner led project)	Acquire lands in fee and permanent conservation easements and to restore wildlife habitat in the Mississippi headwaters.	Mississippi Headwaters Board, Trust for Public Lands	\$1,383,000
Red River Basin Riparian Habitat Program, Phase 2 (partner led project)	Acquire permanent conservation easements to protect, restore, and enhance stream and riparian habitat throughout the Red River watershed.	Red River Watershed Management Board	\$3,804,000
Riparian Habitat Protection in Kettle and Snake River Watersheds, Phase 3 (partner led project)	Acquire permanent conservation easements and restore high-quality forests, wetlands, and shoreline in the Kettle and Snake River watersheds.	Pine County Soil and Water Conservation District	\$1,137,000

**Environment and Natural Resources Trust Fund** ([Chapter 104](#))

Through the approved ENRTF Bill, BWSR will receive funding for three projects and an extension of a third as recommended by the Legislative Citizen Commission of Minnesota Resources.

Total project appropriations for BWSR: \$2,706,000

Project Name	Description/Purpose	Partners	BWSR portion
Oak Savanna Restoration for Living Landscapes	Pilot a grant program, agreements, conservation plans, seed mixes, and other technical resources to restore and enhance oak savannas and support tallgrass prairies and woodlands on public and protected conservation lands in Minnesota's Eastern Broadleaf Forest Province.	Xerces Society	\$1,944,000
Resilient and Biodiverse Community Spaces	Develop a planning guide, implement case studies, and provide technical assistance that helps local communities plan and create climate-resilient and biodiverse community spaces.	Great River Greening, Audubon Upper Mississippi River, Metro Blooms	\$612,000

Project Name	Description/Purpose	Partners	BWSR portion
Partnership for Resilient Landscapes (partner led project)	Pheasants Forever project to accelerate adoption of voluntary conservation practices on working lands in Minnesota by increasing technical assistance to farmers and landowners while also attracting federal matching funds.	Pheasants Forever, Natural Resources Conservation Service, US Fish and Wildlife Services, DNR	\$150,000
Extension until June 30, 2027	BWSR's 2022 Conservation Reserve Program State Incentives		

### Capital Investment (Bonding) ([Chapter 130](#))

BWSR projects funded in the final capital investment bill include:

- Local Government Roads Wetland Replacement Program (\$4,500,000)
- Reinvest in Minnesota (RIM) Reserve Program/Conservation Reserve Enhancement Program (CREP) (\$2,000,000)

Total general obligation bond appropriations for BWSR: \$6,500,000

### Grant Management and Oversight Bills for All State Agencies:

#### Office of Inspector General ([Chapter 92](#))

- An Office of Inspector General (OIG) is established in new MN Statutes, Chapter 15E.
- Powers and responsibilities include conducting inspections, evaluations, and investigations of agencies and programs to: identify fraud and misuse; make recommendations for changes; and protect the integrity of public funds, data, and systems.
- By January 1, 2027, agencies websites must prominently highlight the fraud reporting tools administered by the OIG and Office of Legislative Auditor.
- By January 1, 2027, grant agreements with nonprofit organizations must require the nonprofit to prominently highlight the fraud reporting tools on their website. Agencies are required to regularly confirm and document compliance with this requirement.

## State Government Omnibus Bill ([Chapter 119](#))

- Grants management provisions:
  - The Department of Administration shall provide a standard template summary page for request for proposals (RFPs) that includes funding availability and award structure, grant administration requirements, and the application process.
  - By February 1, 2028, the Department of Administration must establish grant management policies and procedures that include a grantee fraud risk rating system.

## Various Grant Management Provisions ([Chapter 122](#))

- Withholding of Payments - modifications were made to MN Statute 15.013 regarding program payment withholdings. These include allowing agencies to withhold payments in cases where the program participant is the subject of credible allegations of fraud under investigation in any program. Payments may also be withheld if credible allegations are found by other agencies.
- Approved exceptions to Department of Administration's general grants management policies and procedures must be reported to legislative committees with jurisdiction over Department of Administration.
- MN Statute 16B.991 was amended to further define who is considered a recipient of grant funding in reference to criminal convictions.

## **BWSR items – Not Passed in regular session:**

### BWSR Policy Provisions – ([HF4149/SF4446](#))

Efforts were made to modernize MN Statute Chapter 103C provisions containing the term “land occupier” by replacing with alternative terms where needed. The bill was heard and passed through both the House and Senate environment committees. The Senate version was amended to update MN Statute 103G.2241, regarding the agriculture wetland exemption and record keeping options for public drainage authorities. Neither bill was heard on their respective floor.

## **For More Information**

Mike Nelson  
BWSR Legislative Coordinator  
[michael.nelson@state.mn.us](mailto:michael.nelson@state.mn.us)

Andrea Fish  
BWSR Assistant Director for Strategy & Operations  
[andrea.fish@state.mn.us](mailto:andrea.fish@state.mn.us)

# Organizational Assessment

**Bois de Sioux  
Watershed District**

**Local Government Unit Review  
Final Report**

April 2026

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**Minnesota Board of Water and Soil Resources**

520 Lafayette Road North

St. Paul, MN 55155

651-296-0768

[www.bwsr.state.mn.us](http://www.bwsr.state.mn.us)

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This report has been prepared for **Bois de Sioux Watershed District** by the Minnesota Board of Water and Soil Resources (BWSR) in partial fulfillment of the requirements of Minnesota Statutes, Chapter 103B.102, Subd.3.

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<b>Organizational Assessment Report Summary</b>	<b>Bois de Sioux Watershed District</b>
<p><b>What is a PRAP Performance Review?</b></p> <p>The Board of Water and Soil Resources supports Minnesota’s counties, Watershed Districts, and soil and water conservation districts that deliver water and related land resource management projects and programs. In 2007, the Board established a program (PRAP) to systematically review the performance of these local units of government to ensure their effective operation. Each year BWSR staff conduct routine reviews of several of these local conservation delivery entities. This document reports the results of one of those reviews.</p>	<p><b><u>Key Findings and Conclusions</u></b></p> <p>The Bois de Sioux Watershed District is commended for their assistance and participation in the Bois de Sioux Mustinka One Watershed One Plan. As a partner, the watershed district is doing important work that contributes towards the comprehensive watershed management plan goals.</p> <p>Partners provided strong ratings related to the watershed district’s performance. While most indicated that the amount of work they do with the watershed district is about right, some expressed an interest to do more together.</p> <p><b><u>Resource Outcomes</u></b></p> <p>The Bois de Sioux Watershed District has adopted Bois de Sioux Mustinka Watershed Management Plans. This plan will be reviewed as part of the Watershed-Based PRAP Assessment process in 2026.</p> <p><b><u>Performance Standards</u></b></p> <p>The Bois de Sioux Watershed District is commended for meeting 12 of 12 Basic Performance Standards and 16 out of 16 High Performance Standards.</p> <p><b><u>Action Items:</u></b></p> <p>There is no action items required.</p> <p><b><u>Recommendations</u></b></p> <p><b>Recommendation (Continue to Enhance Partnerships to Leverage Resources): To support technical and financial needs for projects.</b></p> <p><b>Recommendation (Continue Landowner and Community Engagement Efforts): To secure project support.</b></p> <p><b>Recommendation (Communication): To strengthen partnerships.</b></p> <p><b>Recommendation (Official Controls): To meet plan goals.</b></p> <p><b>Recommendation (Succession Planning/Cross Training): To preserve organizational knowledge, experience, and organizational resiliency.</b></p>

## Introduction

This is an informational document prepared by the staff of the Board of Water and Soil Resources (BWSR) for the Bois de Sioux Watershed District. It reports the results of a routine performance review of this organization's water management plan implementation and overall organizational effectiveness in delivery of conservation projects and programs. The findings and recommendations are intended to give local government units (LGUs) constructive feedback they can use to enhance their joint and individual delivery of conservation services.

For this review, BWSR has determined the organization's compliance with BWSR's basic performance standards, and surveyed members of the organization and their partner organizations for feedback.

This routine evaluation is neither a financial audit nor an investigation and it does not replace or supersede other types of governmental review of local government unit operations.

While the performance review reported herein has been conducted under the authority granted to BWSR by Minnesota Statutes Chapter 103B.102, this is a staff report and has not been reviewed or approved by the BWSR board members.

## What is PRAP?

PRAP is an acronym for BWSR's Performance Review and Assistance Program. Authorized by the 2007 Minnesota legislature, the purpose of PRAP is to support local delivery of conservation and water management by periodically reviewing and assessing the performance of local units of government that deliver those services. These include soil and water conservation districts, Watershed Districts, watershed management organizations, and the local water management functions of counties.

The PRAP program includes an Annual Statewide Summary, and three types of assessments. Depending on the program mandates and needs of the local government unit, review types include both routine and specialized. The Annual Statewide Summary annually tabulates all local governmental units' compliance with basic planning and reporting requirements.

Organizational Assessments, conducted by BWSR once every ten years for each local government unit, evaluate operational effectiveness, partner relationships, and whether the LGU has achieved county water plan, watershed management plan, and/or SWCD comprehensive plan implementation goals. This assessment also evaluates compliance with performance standards, and the Wetland Conservation Act, where applicable.

Watershed-based Assessments are routine reviews conducted with partnerships of local governments working together to implement comprehensive watershed management plans (CWMPs) developed through the One Watershed One Plan Program. This review evaluates progress on plan implementation and analyzes partners working relationships.

Special Assessments are conducted with LGUs experiencing significant obstacles or performance deficiencies and may include BWSR Board action to assign penalties as authorized by statute.

More details can be found on the BWSR PRAP webpage.

## Executive Summary

Minnesota Board of Water and Soil Resources (BWSR) staff met with the administrative staff and board of the Bois de Sioux Watershed District to discuss an evaluation of the water management function of the Bois de Sioux Watershed District. The findings in this document represent the data collected over the course of about 60 days of review and the recommendations are a result of the observations and conclusions we have made based on that data. There are four distinct components of an Organizational Assessment conducted via the BWSR Performance Review and Assistance Program (PRAP) as authorized by M.S. 103B.102. However, depending on the status of an organization's water plan, and their authority under the Minnesota Wetland Conservation Act, all four components are not always required.

Part 1: Evaluation of the progress made by water management entities toward goals stated in their approved and adopted local water management plans.

Part 2: Review of the entities' adherence to level I and II standards as directed by statutes, policies, and guidelines via a performance standards certification checklist.

Part 3: Board member and staff surveys as well as partner surveys to assess internal and external perceptions of performance, communication, partnerships, and delivery of conservation programs and customer service.

Part 4: Wetlands Conservation Act spot check to evaluate WCA program performance and delivery.

This Organizational Assessment of the Bois de Sioux Watershed District did not include Part 1 or Part 4. Part 1 (evaluation of water plan progress) was not conducted because Bois de Sioux Watershed District is participating in the Bois de Sioux Mustinka One Watershed, One Plan. This Comprehensive Watershed Management Plans will be reviewed as part of a PRAP Watershed-based Assessment in 2026. Part 4 (Wetland Conservation Act spot check) does not apply to the Bois de Sioux Watershed District as they have no authority under the Minnesota Wetlands Conservation Act.

During an Organizational Assessment, BWSR staff thoroughly review data and feedback from an organization and their partners and develop a list of Actions and Recommendations to help guide the water management entities in their continued growth of program delivery. We do this to ensure they continue to meet basic standards as established in statutes and policy. We also develop a list of commendations for the great work these entities do as our partners in delivering conservation across the varied landscapes of Minnesota. Each of the above listed parts of the review are described in the findings section of this document, and the completed documents can be found in the notated appendices for further review. This report will be summarized in conjunction with other PRAP Annual Statewide Summary and Organizational Assessment reports collected in 2026 to be used as the official BWSR PRAP report delivered to the legislature as part of our reporting requirement under M.S. 103B.102.

### Key Findings and Conclusions

The Bois de Sioux Watershed District is commended for participating in the Bois de Sioux Mustinka watershed management partnership and are actively partnering with others to implement plan goals. The organization is getting important work done within the watershed.

The Bois de Sioux Watershed District is commended for meeting 12 of 12 basic performance standards including completing annual reports, financial audits, and grant reports on time. They are also commended for meeting 16 of 16 high-performance standards.

The Watershed District has built strong working relationships with its partners, but there are opportunities to expand partnerships that are in place and to develop new partnerships.

The Bois de Sioux Watershed District shows excellent compliance with BWSR's basic and high-performance standards.

The partners who responded to the PRAP survey provided strong to acceptable ratings in their judgement of the performance of the Watershed District.

### **Summary of Recommendations**

There were a few recommendations made by BWSR staff. These recommendations stem from the data we collected through this review, as discussed previously. We rely heavily on our relationships with local government staff as well as the input of partners, staff, and board members to make sure we provide recommendations that are relevant, timely, and helpful for the LGUs to implement and improve their operations. The full text of the recommendations can be found in the conclusions section.

**Recommendation (Continue to Enhance Partnerships to Leverage Resources): To support technical and financial needs for projects.**

**Recommendation (Continue Landowner and Community Engagement Efforts): To secure project support.**

**Recommendation (Communication): To strengthen partnerships.**

**Recommendation (Official Controls): To meet plan goals.**

**Recommendation (Succession Planning/Cross Training): To preserve organizational knowledge, experience, and organizational resiliency.**

## Findings

This section describes what BWSR learned about the performance of the Bois de Sioux Watershed District via the various collection methods as outlined below.

### Findings Part 1: Planning

The Bois de Sioux Watershed District participated in the Bois de Sioux Mustinka Comprehensive Watershed Management Plans developed through One Watershed One Plan. The Bois de Sioux Watershed District has adopted the plan and participates in implementation. Evaluation of plan implementation progress for the Bois de Sioux Mustinka One Watershed, One Plan will occur during the Watershed-Based Assessment in 2026. For this reason, the local water plan review was omitted from this assessment.

### Findings Part 2: Performance Standards

BWSR has developed a set of performance standards that describe both basic requirements and high-performance best management practices related to the overall operation of the organization. The standards are specific to each organization type because both basic, and high performing standards are different depending on the type of LGU. Nevertheless, each set of standards addresses four areas of operation: administration, planning, execution, and communication/coordination. The basic standards describe practices that are either legally required and defined by state statute or fundamental to watershed management organization operations as determined by BWSR board policies. Each year BWSR tracks all of Minnesota's water management LGUs' compliance with a few of the basic standards to make sure our partners stay in compliance with statutory or other legislative requirements. These typically include annual report submittals for BWSR grant activities, website reporting requirements, and financial reporting requirements as well. These are commonly referred to as "level I" standards.

The high-performance standards describe practices that reflect a level of performance that exceeds the required practices and may be items found within BWSR guidance materials. While all local government water management entities should be meeting the basic standards, only the more ambitious ones will meet many high-performance standards. The performance standards checklists submitted and reviewed for Bois de Sioux Watershed District are contained in Appendix A.

For this Organizational Assessment, Bois de Sioux Watershed District reports compliance with 12 of 12 applicable basic standards, and 16 of 16 high performance standards. The high achievements noted include:

- Bois de Sioux Watershed District has an administrator on staff.
- Board and staff training and orientation plan in place.
- Prioritized, targeted, measurable criteria used in watershed district plan.
- Strategic plan identifies short-term activities and budgets based on state and local priorities.
- Watershed District Managers participate on comprehensive water plan advisory committee.
- Watershed District serves as member on county water plan advisory committee(s).
- Water quality trends are tracked for key water bodies.
- Watershed hydrologic trends are monitored/reported.
- Website contains information beyond basic requirements.
- Obtain stakeholder input within the past 12 months.
- Coordination with watershed-based initiatives.
- Track progress for I & E objectives in plan.
- Participate in watershed-based initiatives.

- Coordination with County Board, SWCD Board, and City/Township Officials.
- Partnerships: has cooperative projects with neighboring districts, counties, SWCDs and non-governmental organizations.

## Findings Part 3: Internal and External Surveys

Part 3 of this performance assessment is based on responses to an on-line survey of LGUs' staff and board and an online survey to partner organizations. The board and staff were asked different survey questions than the partners. The survey questions are designed to elicit information about LGU successes and difficulties and assess the extent and quality of partnerships with other related organizations. A total of 44 staff and partners were invited to take the survey, and 23 responses were provided with a (52%) response rate

### **Internal Survey: Self-Assessment by Bois de Sioux Watershed District administrative staff and Board Members**

*Please note: Information in this section has been analyzed and paraphrased to keep responses anonymous.*

**Survey participants were asked which programs or projects they consider to be particularly successful over the past few years. Examples given for Bois de Sioux Watershed District were:**

- North Ottawa and Redpath
- 103E ditch retrofit program
- Permit program
- Maintain 103e ditch systems, spraying and cleanouts
- Lake Traverse water quality improvement project
- TCD 52 WMD 3 phases 3-year project
- JD 11
- GCD 21

**When asked why these projects and programs were successful, the following examples were given:**

- Landowners buy in
- Input from all agencies, state and federal, and the landowners being involved
- Landowner support. Each project required extensive support from those that benefit and pay for the local share of these projects
- Financing and grants from others along with BdSWD dollars
- Community need and support
- Good communication and monthly meetings
- Staff and partners
- Collective collaboration between our staff and board, other agencies, engineers/contractors and landowners

**The Bois de Sioux Watershed District staff and Board were asked to provide examples of areas where the agencies' work has been difficult to implement, as well as potential explanations for the difficulties. Answers provided are summarized below.**

- Moonshine lake
- Five Mile Creek
- Redpath due to funding
- Rural farmstead ring dike, there is some interest, but local cost is still too high
- Doran Creek, still working through permitting and funding hurdles

- Big Lake

**The Bois de Sioux Watershed District staff and Board were asked to list reasons why the organization has had difficulty with these projects and programs.**

- Permitting red tape
- Bonding bill money
- Local costs are too large for individuals to move forward with project
- Huge projects involving many government agencies and landowners
- Property changes before a complete commitment was achieved
- Lack of funding and support from state agencies

**Bois de Sioux Watershed District staff and Board were asked to list partners they had good working relationships with:**

- Corps of Engineers
- State DNR, MnDOT, BWSR
- Townships, County Hwy Departments
- SWCDs

**The survey also asked participants to identify organizations with whom they would like to collaborate with more often:**

- DNR
- Some US Fish and Wildlife
- Minnesota Legislative Branches

**Finally, the Bois de Sioux Watershed District staff and board were asked what steps the organization could take to ensure your effectiveness in accomplishing your plan goals and objectives. Responses are summarized below:**

- Hiring our own lobbyist to play the game
- We have exhausted about everything we can do
- Identify timeframes and milestones for projects to ensure continual progress keeps moving forward
- Working to help all partners to work from the same set of rules and guidelines
- I feel that the right hand doesn't know what the left hand is doing
- Secure funding and grants
- Communicate with landowners and DNR to come up with real solutions that benefit both interests not just one or the other

### **External Survey: Assessment of Bois de Sioux Watershed District by Partners**

#### **Bois de Sioux Watershed District Partners Survey:**

Partners were asked how often they interacted with the Bois de Sioux Watershed District over the past 2-3 years. 33.33% of the respondents reported they interacted with the Watershed District *monthly*, 25.00% reported interaction with the Watershed District *almost every week*, 16.67% reported they interact with the Watershed District *a few times a year*, and *several times a year*, and 8.33% said *not at all*. Partners were also asked to rate the amount of work they do with the watershed district. 66.67% of the respondents indicated that the amount of

interaction they had with the Bois de Sioux Watershed District overall was about right, while 33.33% indicated that there is potential to do more work together.

The partners also assessed the performance of the Bois de Sioux Watershed District in five performance areas. The partners’ rating of the Watershed District’s work in all areas was described as predominantly *strong, good, or acceptable*, indicating a favorable working relationship with the Bois de Sioux Watershed District.

Performance Area	Bois de Sioux WATERSHED DISTRICT Partner Ratings (percent)				
	Strong	Good	Acceptable	Poor	Don't Know
Communication	33.33%	25.00%	41.67%	0.0%	0.0%
Quality of Work	25.00%	50.00%	25.00%	0.0%	0.0%
Customer Relations	25.00%	41.67%	25.00%	0.0%	8.33%
Initiative	16.67%	41.67%	33.33%	0.0%	8.33%
Timelines/ Follow through	16.67%	50.00%	33.33%	0.0%	0.0%

The partners’ overall rating of the Bois de Sioux Watershed District was *powerful, we are more effective working together* (16.67%), *strong, we work well together most of the time* (41.67%), *good- but could be better* (16.67%), and *acceptable, but a struggle at times* (25.00%).

**Partners were asked for additional thoughts about how the Bois de Sioux Watershed District could be more effective. Responses are provided below:**

- *The WD is exceptionally effective at management of funding, meeting organization, and transparency of records - keep doing these things.*
- *There are strong and diverse opinions of board members at times. Communication is important.*
- *Overall, the working relationship is effective, but I feel it lacks full trust at times.*
- *This is a great watershed to work with. Keep up the good work.*

## General Conclusions

In brief review, the Bois de Sioux Watershed District is a high performing organization and reports compliance with 12 of 12 applicable basic performance standards, and 16 of 16 high-performance standards. The Bois de Sioux Watershed District has demonstrated a desire to work in partnership with others as seen in their involvement in the Bois de Sioux Mustinka One Watershed, One Plan and its other projects. The Watershed District has also been effective in engaging partners and leveraging funds from a variety of sources to complete complex projects.

## Commendations

Commendations are based on achievement of BWSR’s high performance standards (see Findings, Part 2, and Appendix A). These practices reflect above average operational effectiveness and level of effort.

***The Bois de Sioux Watershed District is commended for:***

- Bois de Sioux Watershed District has an administrator on staff.
- Board and staff training and orientation plan in place.
- Prioritized, targeted, measurable criteria used in watershed district plan.
- Strategic plan identifies short-term activities and budgets based on state and local priorities.
- Watershed District Managers participate on comprehensive water plan advisory committee.
- Watershed District serves as member on county water plan advisory committee(s).

- Water quality trends are tracked for key water bodies.
- Watershed hydrologic trends are monitored/reported.
- Website contains information beyond basic requirements.
- Obtain stakeholder input within the past 12 months.
- Coordination with watershed-based initiatives.
- Track progress for I & E objectives in plan.
- Participate in watershed-based initiatives.

## Action Items

There are no required action items that need to be addressed.

## Recommendations

This section contains recommendations offered by BWSR to the Managers and staff of the Bois de Sioux Watershed District. The intention of these recommendations is to enhance the organization's delivery of effective water and related land resource management and service to the residents of the watershed. BWSR financial assistance may be available to support the implementation of some of these recommendations. See BWSR website for more information: <https://bwsr.state.mn.us/prap-grants>

### **Recommendation (Continue to Enhance Partnerships to Leverage Resources)**

The survey results indicate that the district has a strong base of landowners, community, local, state, and federal partners. Building and maintaining these partnerships will help the watershed district leverage other funds from programs and incorporate opportunities to install best management practices that will complement the district's work. Leveraging technical and financial resources from others can bring about larger and more impactful projects and reduce the out-of-pocket expenses for landowners.

### **Recommendation (Continue Landowner and Community Engagement Efforts)**

Findings from the survey reflect the importance of community engagement in completing projects. The work you do is complex and can be very expensive. Your ability to engage the public and landowners in project areas has been key. Effectively sharing data to explain why projects are needed and to help summarize the costs and benefits is important as you solicit support. Maintaining landowner and community engagement will help you navigate through the processes needed to get projects on the ground.

### **Recommendation (Communication): Work to maintain a consistent level of communication between partners to build upon the strong working relationships you have with them.**

This recommendation is based on findings related to responses from the online survey. While the majority of respondents agree they are kept informed there is a desire for more communication from some. As a result, the partnership is encouraged to spend time talking about communication to clarify any areas where more communication is desired. Communication can also be helpful when expressing opinions amongst staff and board members, especially when there is a difference. It ensures that individuals are heard and provides others with the opportunity to understand the values, concerns, and priorities of others.

**Recommendation (Official Controls): Look for ways to incorporate comprehensive watershed management plan priorities into your watershed district's official controls and as part of your rule making process.**

Official controls such as regulations, policies, and other mechanisms established by the watershed district can be important tools for protecting, maintaining, and improving priority resources as identified in your comprehensive watershed management plan.

**Recommendation (Succession Planning/Cross Training): To preserve organizational knowledge, experience, and organizational resiliency.**

As a watershed district, the work you do to protect water resources and respond to watershed challenges is very specialized and requires unique skill sets and special knowledge. The loss of experienced staff and/or board members can create operational challenges during periods of transition. As a result, the watershed is encouraged to think about how cross training can help with day-to-day needs as they arise and how succession planning can help ensure organizational stability in the future. Together these approaches can help to preserve organizational knowledge and experience, and support ongoing organizational resiliency.

## **LGU Comments and BWSR Responses**

Bois de Sioux Watershed District board members and staff are invited to provide comments on the report. Any formal comments received, and BWSR's responses will be included here.

## Appendix A. Performance Standards

PRAP Organizational Assessment

Part 2-Performance Standards

2026

**GREATER MN WATERSHED DISTRICT PERFORMANCE STANDARDS**

LGU Name: Bois de Sioux Watershed District

Performance Area	Performance Standard		Level of Review	Rating	
	★	■		YES	NO
		High Performance standard	I Annual Compliance	Yes, No, or Value	
		Basic practice or Statutory requirement <i>(see instructions for explanation of standards)</i>	II BWSR Staff Review & Assessment (1/10 yrs.)		
Administration	■	Annual report: submitted on time	I	x	
	■	Financial audit: completed on time	I	x	
	■	eLINK Grant Report(s): submitted on time	I	x	
	■	Rules: date of last revision or review – Please enter month/year	II	Jan 2026	
	■	<u>Personnel policy</u> : exists and reviewed/updated within last 5 years	II	x	
	■	Data practices <u>policy</u> : exists and reviewed/updated within last 5 years (annually in Aug)	II	x	
	■	Manager appointments: current and reported –	II	x	
	■	WD has resolution assuming WCA responsibilities & appropriate delegation resolutions as warranted. <i>(N/A if not LGU)</i>	II	n/a	
	■	WD has knowledgeable & trained staff that manages WCA program or has secured a qualified delegate. <i>(N/A if not WCA LGU)</i>	II	n/a	
	★	Administrator on staff	II	x	
	★	Board training: orientation and continuing education plan and record for board members	II	x	
	★	Staff training: orientation and continuing education plan/record for each staff	II	x	
	★	Operational guidelines exist and current – (2022)	II	x	
	★	Public drainage records: meet modernization guidelines	II	x	
Planning	■	Watershed management plan: <u>up-to-date</u> –	I	x	
	★	Prioritized, Targeted, Measurable criteria used in WD Plan	II	x	
	★	Strategic plan identifies short-term activities & budgets based on state and local watershed priorities	II	x	
	★	Member of County Water Plan Advisory Committee(s)	II	x	
Execution	■	Engineer Reports: submitted for DNR & BWSR review	II	x	
	■	WCA decisions and determinations made in conformance with all WCA requirements. <i>(N/A if not LGU)</i>	II	n/a	
	■	WCA TEP reviews/recommendations coordinated <i>(N/A if not LGU)</i>	II	n/a	
	★	Certified wetland delineator on staff or retainer	II	n/a	
	■	Total expenditures per year for past 10 years	II		
	★	Water quality trends tracked for key water bodies –	II	x	
Communication & Coordination	★	Watershed hydrologic trends monitored / reported	II	x	
	■	Functioning advisory committee: recommendations on projects, reports, maintains 2-way communication with Board	II	x	
	■	Communication piece sent within last 12 months	II	x	
	★	Website: contains annual report, financial statement, board members, contact info, grant report(s), watershed management plan, meeting notices, agendas & minutes, updated after each board meeting	II	x	
	★	Obtain stakeholder input: within last 12 months (project hearings)	II	x	
	★	Coordination with watershed based initiatives (TMDLs/WRAPS, RRBasin)	II	x	
	★	Track progress for I & E objectives in Plan	II	x	
	★	Coordination with County Board, SWCD Board, City/Township officials	II	x	
★	Partnerships: cooperative projects/tasks with neighboring districts, counties, soil and water districts, non-governmental organizations	II	x		

Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenditures	4,746,825	3,303,026	3,584,948	5,243,446	7,783,695	6,968,768	7,231,635	14,406,397	14,100,546	

## **Appendix B. Comment Letter**

The Bois de Sioux Watershed District is invited to provide a letter of comment on the report (not required). If a letter is received it will be included here.

## Appendix C. Program Data

### Time required to complete this review

Bois de Sioux Watershed District Staff: 10 hours (estimated)

BWSR Staff: 30 Hours

### Schedule of Organizational Assessment Review

#### BWSR PRAP Performance Review Key Dates

- February 2026: Initial meeting with Bois de Sioux Watershed District staff.
- February 2026: Completed Performance Standard Checklist.
- February 2026: Survey of board, staff, and partners.
- March 2026: Draft report completed and submitted to BWSR support staff.
- April 2026: Meet with WD Board to deliver Final Report

NOTE: BWSR uses review time as a surrogate for tracking total program costs. Time required for PRAP performance reviews is aggregated and included in BWSR's annual PRAP report to the Minnesota Legislature.