

Calendar Year 2016 Annual Report



BOIS DE SIOUX WATERSHED DISTRICT ANNUAL REPORT CALENDAR YEAR 2016

BOARD OF MANAGERS

NAME	COUNTY	PHONE	PHONE TERM EX	
Allen Wold	Traverse	320-563-8743	2020	Treasurer
Doug Dahlen	Grant	320-766-5794	2019	
Jerome Deal	Traverse	320-563-8377	2019	Vice President
Kurt Erlandson	Otter Tail	218-739-4561	2017	
Linda Vavra	Stevens	320-677-2586	2019	President
Scott Gillespie	Big Stone	320-748-7149	2018	Secretary
John Kapphahn	Grant	218-685-4604	2020	
Jason Beyer	Wilkin	218-651-0135	2018	
Steven Schmidt	Traverse	320-563-8104	2018	
Doug Dahlen Jerome Deal Kurt Erlandson Linda Vavra Scott Gillespie John Kapphahn Jason Beyer	Grant Traverse Otter Tail Stevens Big Stone Grant Wilkin	320-766-5794 320-563-8377 218-739-4561 320-677-2586 320-748-7149 218-685-4604 218-651-0135	2019 2019 2017 2019 2018 2020 2018	Vice President President

CONSULTING STAFF

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Attorney Svingen, Athens & Russell 125 South Mill Street Fergus Falls, MN 56537 218-998-4088 P 218-998-4087 F

Chad L. Engels

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DISTRICT STAFF

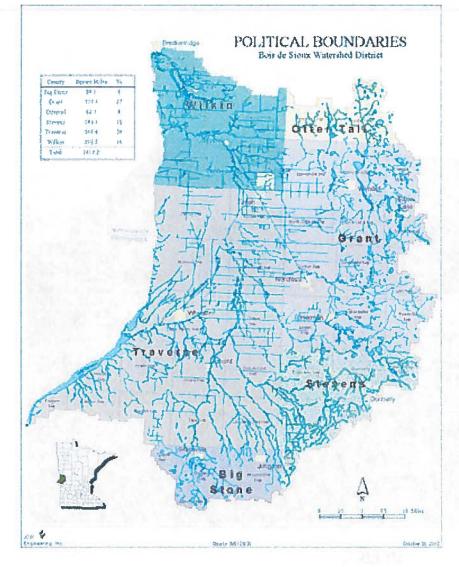
Michelle Swenson, MBA

District Administrator 704 Hwy 75 Wheaton, MN 56296 **Troy Fridgen** Engineer Technician 704 Hwy 75 Wheaton, MN 56296



OFFICE

Bois de Sioux Watershed District 704 Highway 75 South Wheaton, MN 56296 320-563-4185 P bdswd@frontiernet.net



The Bois de Sioux Watershed District (District) was established on May 11, 1988, by order of the Minnesota Board of Water and Soil Resources (BWSR) under the provisions of the Minnesota Statutes (MS), Chapter 103D. otherwise referred to as the Minnesota Watershed Act. The District is located in west central Minnesota and includes the entire drainage basin, in Minnesota, of the Bois de Sioux River. The counties included in this area are Traverse, Grant, Wilkin, Stone and Stevens, Big Otter Tail. Cities within the District are Breckenridge. Doran, Campbell, Wendell, Elbow Lake, Norcross, Donnelly, Herman. Graceville, Dumont. Johnson, Wheaton and Tintah. The total area is about 1,412 square miles of which 93 percent is used for agricultural production. The Bois de Sioux River and its source, Lake Traverse, form the boundary between Minnesota and

South and North Dakota. The river flows north from Lake Traverse to Breckenridge where it joins with the Otter Tail River to form the Red River of the North. Major tributaries in Minnesota are the Mustinka River and the Rabbit River. Tributaries in North and South Dakota contribute drainage from an additional 549 square miles. The District is a governmental subdivision of the State of Minnesota with authority to comprehensively manage water resources. District activities are guided by the Revised Watershed Management Plan (RWMP), prescribed by the Minnesota Board of Water & Soil Resources (BWSR).

2016 Board Meetings

January 8 & 28, 2016 February 18, 2016 March 9 & 17, 2016 April 21, 2016 May 6 & 19, 2016 June 16, 2016 July 15, 2016 August 18 & 24, 2016 September 15, 2016 October 24, 2016 November 3, 7, 17, 2016 December 15, 2016

The Bois de Sioux Watershed District Board of Managers meets regularly on the third Thursday of each month starting at 8:00 a.m. April through October and at 9:00 a.m. November through March.

MISSION STATEMENT

To provide coordinated water resource management over the entire hydrologic basin of the Bois de Sioux River lying within the State of Minnesota.

Board Activity

The Grant County Board of Commissioners re-appointed John Kapphahn of Elbow Lake, MN as the Grant County board manager to a three-year term, set to expire in 2020.

The Traverse County Board of Commissioners appointed Allen Wold of Wheaton, MN as the Traverse County board manager to a three-year term, set to expire in 2020.

The board held twelve (12) regular monthly meetings in 2016. Numerous Staff meetings were also conducted for purposes of reviewing issues identified at the board meetings and to meet with landowner groups in an informal setting to discuss legal ditch repairs, permit activity, and other surface water related problems. Special Board Meetings were held on January 8, 2016, March 9, 2016, May 6, 2016, August 24, 2016, and November 3 and 7, 2016.

The board continued with their membership to the Red River Watershed Management Board. Jerome Deal was selected as the Bois de Sioux Watershed District representative with Allen Wold serving as the alternate. Jerome also was co-chair of the Flood Damage Reduction Work Group for the implementation of the Red River Basin Mediation Agreement.

Jerome Deal continued to serve as a member representing Region I for the Minnesota Association of Watershed Districts Board of Directors.

In 2010 the Red River Retention Authority (RRRA) was formed through a joint powers agreement between the Red River Watershed Management Board (RRWMB) in Minnesota and the North Dakota Joint Water Resources Board (NDJWRB). Jerome Deal was appointed as a member to the RRRA representing the RRWMB.

About the Red River Retention Authority

The Red River Retention Authority is comprised of members of the Red River Joint Water Resource District, a North Dakota political subdivision, and the Red River Watershed Management Board, a Minnesota political subdivision. The primary objective of the Red River Retention Authority is to ensure joint, comprehensive, and strategic coordination of retention projects in the Red River of the North watershed and facilitating implementation and construction of retention in the Red River Valley. The Authority and its members will aggressively pursue federal dollars to off-set local costs for retention projects, and will serve as an advocate for local projects in the federal regulatory process. Our Directors seek basin-wide solutions to realize effective flood protection and flood damage reduction, accomplished on a strategic project-by-project basis.

The RRRA has been offered a Partnership Agreement with NRCS through the Regional Conservation Partnership Program (RCPP) to provide funding for the implementation of PL556 watershed protection projects in the Basin. (\$12 million) The RCPP is also a part of the 2014 Farm Bill.

The RRRA has a special allocation of 2014 Farm Bill funding from NRCS for the Red River Basin to assist landowners/producers, watersheds and water districts to implement NRCS practices to assist in flood damage reduction practices on their lands. (\$50 million)

Project Team Members

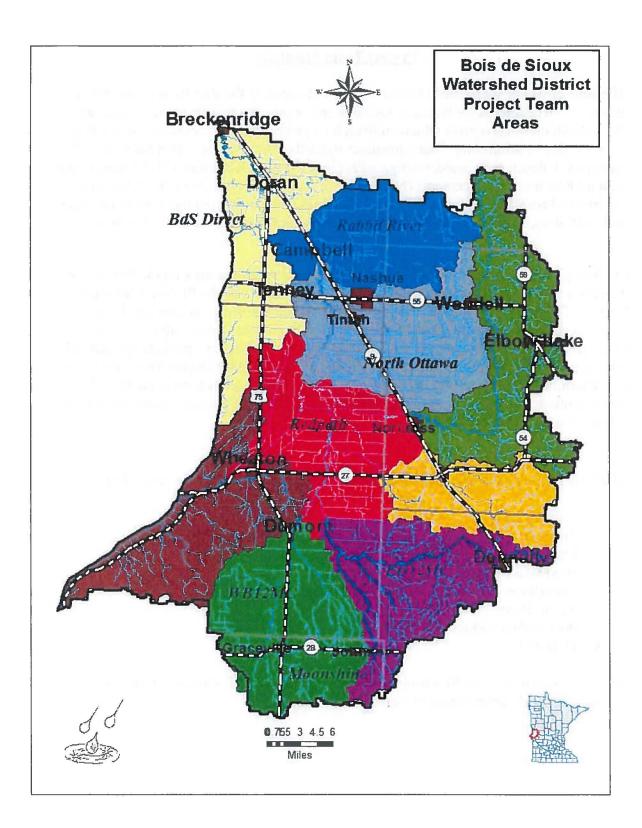
The Bois de Sioux Watershed District is a subwatershed of the Red River of the North Basin. In December of 1998, many agencies and organizations signed the Red River Basin Mediation Agreement which outlined how projects will be developed in the Red River Valley in Minnesota. That agreement states that the districts within the basin will attempt to balance each project design with Flood Damage Reduction (FDR) benefits and Natural Resource Enhancements (NRE). Part of that process requires that each district establish a Project Team for each project containing members from local, regional, state and federal agencies along with environmental organizations and local landowners.

The Bois de Sioux Direct Project Team is currently moving forward with the Watershed Protection and Flood Prevention Program, commonly known as the PL-566 Watershed Program. This program provides technical and financial assistance to state and local governments and tribes through the USDA-Natural Resources Conservation Service to reduce flooding, erosion/sediment issues, improve water quality and provide agricultural water management. PL-566 projects are initiated and directed by Project Team Members who determine the purpose and needs of an area, which then leads to an economically sound solution. The planning involves hydrology, engineering designs, ecological effects and economic evaluations.

The Bois de Sioux Watershed District administers eight (8) Project Teams as follows:

- 1. North Ottawa
- 2. Redpath
- 3. East Branch Twelve Mile Creek
- 4. West Branch Twelve Mile Creek
- 5. Moonshine
- 6. Rabbit River
- 7. Bois de Sioux Direct
- 8. TCD #52

With the exception of the Moonshine PT and the TCD #52 PT, they are organized on a sub-watershed alignment as shown on the following map.



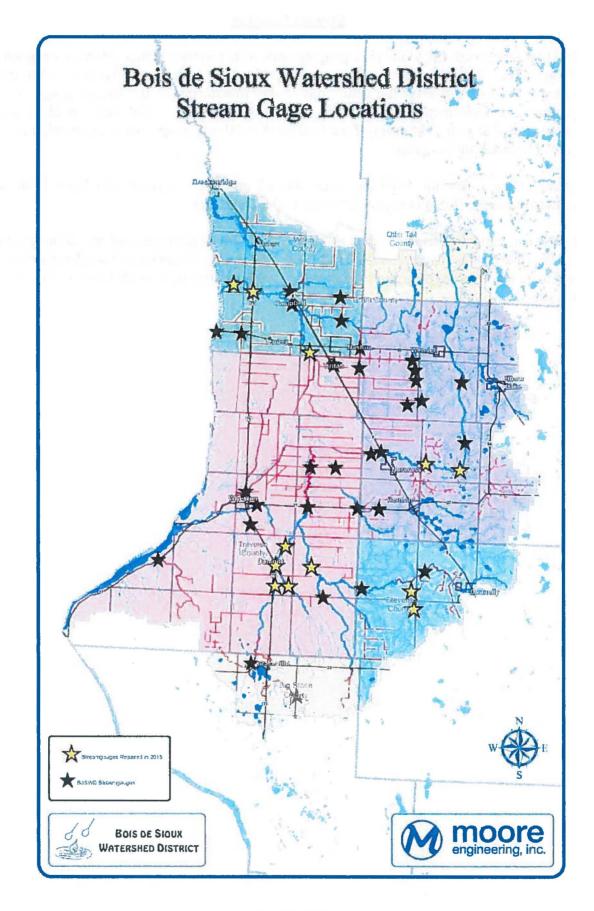
Stream Gauging

In 2016 there were fifty-four (54) gauging sites in the Stream Gauge Monitor Program. Twenty-nine (29) of those sites were considered active. Volunteers that live within the vicinity of each gauge do the actual day-to-day monitoring of the stream gauge. The program is coordinated through the administrative office. Volunteer readers are compensated at a rate of Seventy-Five Dollars (\$75.00) per gauge, per year, to help offset costs for accessing the gauge.

Stream Gauge data for 2016 has been entered into the computer data base. Data is transferred to the BdSWD Engineer for his review purposes.

Each year, gauge readers are asked about the condition of their gauging site. If the gauge needs work or there is a request to modify the gauge, it is reviewed by the administration and assigned to an engineering technician to investigate, repair, or modify as the case may require.





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Rules and Regulations

The Bois de Sioux Watershed District has adopted rules to control watershed activities as required by M.S. 103D.341. These rules lay out a permit process which land owners must follow. Permits are required for any type of work related to new ditching, improved ditching, drainage from one sub-watershed to the other, construction, alteration or removal of any dike, reservoir work, land forming, wetland drainage, work within natural drainage ways, lakes, wetlands and other abutting land and drainage structures. Land owners should contact the Bois de Sioux Watershed District Office for assistance and direction in filing permits.

FOR A COPY OF THE RULES & REGULATIONS OF THE BOIS DE SIOUX WATERSHED DISTRICT, PLEASE CONTACT THE BOIS DE SIOUX WATERSHED DISTRICT OFFICE OR GO TO:

HTTP://WWW.BDSWD.COM

PERMIT APPLICATIONS CAN ALSO BE FOUND ONLINE AT THIS ADDRESS.

Any land owner that proceeds to do work without a permit, when the project requires one, is subject to a minimum of \$250 After-The Fact Permit Fee plus any Engineering/Attorney Fees incurred in the processing of said permit.

There were a total of 97 permits processed in 2016.

The Drainage Committee of the BdSWD reviewed and revised the BdSWD Permit Policies in 2015, including a new permit application form. The policies and application form can be found online or by contacting the District Office. The application form was revised to reduce staff time involving permit reviews, thus reducing permit processing costs.

Projects and Programs

Impoundment Inventory

The Bois de Sioux Watershed is continuing its efforts in developing an Impoundment Inventory for the district. This priority originally started out being partially funded by the Minnesota Flood Damage Reduction Program. It is intended that this particular effort will continue indefinitely as new impoundment locations are identified.

In 2012, the BdSWD completed a 20% Flow Reduction Strategy for the watershed. This study focused on placing storage within the Bois de Sioux Watershed District. A total of 26 sites or potential projects were identified within the District. The storage was placed in the Lake Traverse and Rabbit River basins. Site selection was based primarily on the need for local flood control. Flooding problems are widespread in the Bois de Sioux Watershed District. In 2013, the BdSWD completed an updated version of this study,

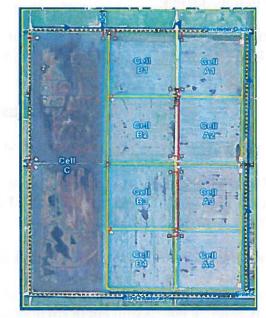
expanding the Bois de Sioux watershed within North and South Dakota. The Watershed Board looks forward to partnering with regional interests to help solve its local flooding problems in ways that will also benefit the mainstem. This strategy will promote local and regional support for the projects. A copy of the document is available upon request from the district office.

North Ottawa Impoundment Project

The Flood Damage Reduction portion of the North Ottawa Project was completed in 2009 and the impoundment was fully operational for FDR in the Spring of 2010.

A 2016 operations report is included in this annual report, and is available in the BdSWD Office.

In 2015, the District custom farmed the land in pools A and B. This would be the last year for



farming all 8 cells within these pools, however it is agreed that 2 cells would continue to be farmed in the NRE Rotation Plan, with the possibility of additional cells if needed to provide funding for operations and maintenance. The final construction contract was scheduled to be complete in September 2015. Equipment issues and weather delayed substantial completion until February 2016. The mild winter allowed for continued work on the project. Development of the internal Operations and Maintenance plan was begun as it was planned to manage water levels within the individual cells within pools A and B in 2015. The final overall O & M plan draft was underway as well. The project was completed in 2016 and is fully operational.

In June of 2015, NRCS Headquarters Personnel toured the project to learn more about how the proposed PL-566 – RCPP Program could work when planning projects like North Ottawa.

DEPARTMENT OF NATURAL RESOURCES

The North Ottawa Impoundment was designed to mitigate damage from flooding. Secondary objectives included providing feeding and resting habitat for migratory birds, mudflat feeding areas for shorebirds, and shallow flooded vegetation for waterfowl and shorebirds. Sub-impoundments (or cells) allow wildlife managers to manipulate water levels and create these opportunities. Management techniques including row crops, phosphorous capture by cattails, and water level manipulation were implemented in a number of cells in 2016. Our objectives were to monitor waterbird use at cells with different anticipated management activities, with the ultimate goal of evaluating waterbird response of habitat management practices to inform adaptive management. We used the Integrated Waterbird Management and Monitoring Protocol from U.S. Fish and Wildlife Service for our data collection methodology. Waterbird surveys were conducted approximately weekly from 13 April to 2 November 2016.

Birds Observed

During 7 months of survey effort, a total of approximately 30,000 birds of 44 waterbird species were observed. Over 93% of the birds seen were waterfowl (ducks, geese or swans). A number of rare and unusual species were observed, such as the American Avocet, Upland Sandpiper, White-faced Ibis, and Horned Grebe.



June, 2016

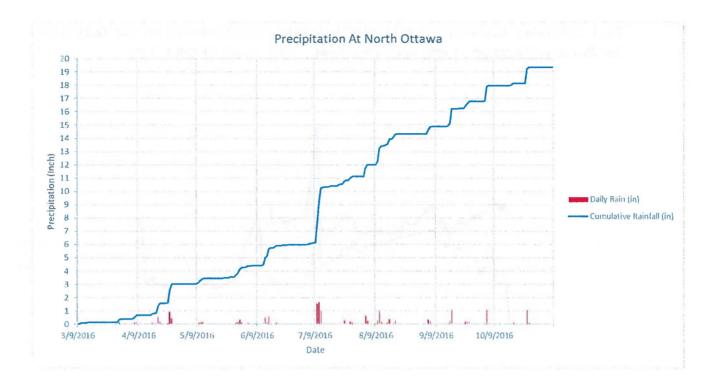
North Ottawa Project 2016 Operation – Hydro Review By James Guler, PE

The 2016 operating year at the North Ottawa also included the final construction contract for the North Ottawa impoundment. In the spring of 2016 construction of the interior levees and the final notice for project closeout was held in August 2016.

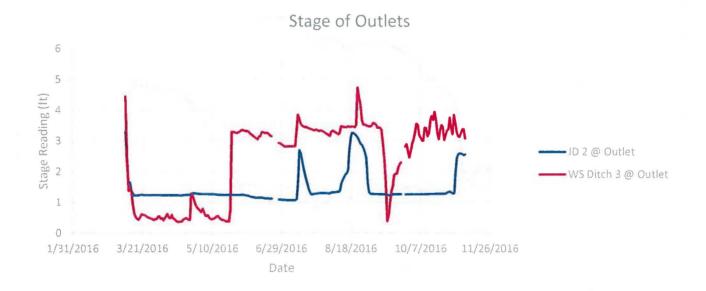
The 2016 operation began with the outlet structures closed with the intent to first fill Cell A2 and A4 for use of NRE operations. The remaining interior structures were utilized as described in the table below.

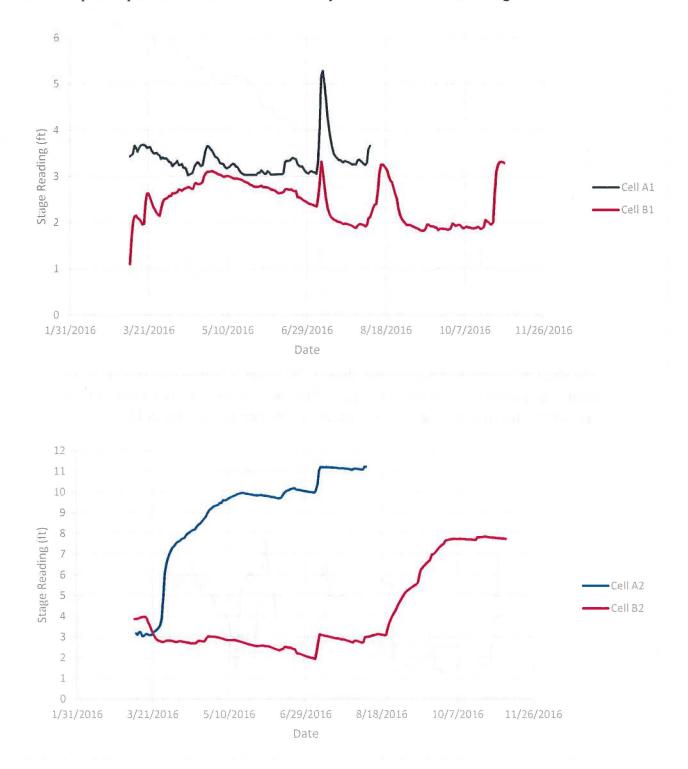
2016 Cell Operation Cell A1: Crop (Corn) Cell A2: Holding Cell A3: Crop (Wheat Flooded After Harvest) Cell A4: Holding / Primary (RRBC Operation) Cell B1: Crop (Soybeans) Cell B2: Native Plant / Millet (Flooded In Fall) Cell B3: Crop (Corn) Cell B4: Secondary (RRBC Operation) Cell C: Permanent Flood Storage

The automatic rain gauge had a total of 19.36 inches of Between March 9th, 2016 and November 8, 2016.

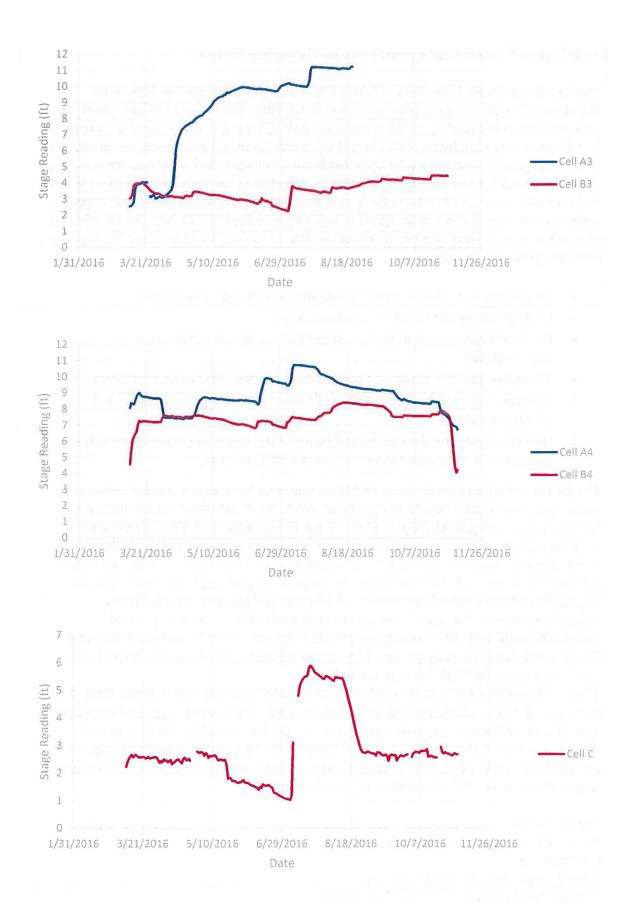


The chart below shows the tail water stage in JD2. The maximum target level is 5.0 during the growing season and 6.0 during other times. Also shown on this chart is the tail water stage in Watershed Ditch 3 which outlets into Judicial Ditch 12.





The Graphs below illustrate the water levels of the individual cells throughout the year. Gaps in the line data represent periods of time where the telemetry stations were not functioning.



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North Ottawa Nutrient Capture and Biomass Harvesting Project

The Red River Basin Commission North Ottawa Nutrient Capture and Biomass Harvesting Project outcome is to maximize the capture and removal of phosphorus and nitrogen nutrients found in surface runoff from the 75-square mile watershed above the North Ottawa impoundment. Cattails and other emergent aquatic vegetation growing in flood storage impoundments take up phosphorous, nitrogen and other nutrients as they grow and mature. The removal of this aquatic vegetation can provide both environmental and economic co-benefits when plants are harvested to remove nutrients and improve water quality. The project as designed is utilizing a multiple cell treatment system that uses a two-stage process for pre-treatment sediment settling and treatment by vegetative nutrient uptake designed to:

- Investigate how to maximize Impoundment water quality benefits
- Evaluate treatment times for nutrient uptake
- Pre-treatment process to reduce suspended sediments entering the impoundment
- Treatment process designed for maximum nutrient uptake by vegetation
- Manage water levels in treatment cells to maximize nutrient settling and vegetative growth
- Harvest vegetation during optimal times of the growing season to maximize nutrient (phosphorus/nitrogen) removal with harvesting

The Red River Basin Commission in 2016 completed lab analysis for nutrients in water, soil, and aquatic vegetation growing within the North Ottawa Impoundment. Nitrate, Total Nitrogen, Orthophosphate, Total Phosphorus, and Total Suspended Sediment sampling data from 2016 suggest that storage of water in the North Ottawa Impoundment results in lowering the concentration of these nutrients between inflow and outflow water. Lab analysis of aquatic vegetation growing in the North Ottawa Impoundment show significant uptake of nitrogen and phosphorous within the vegetative biomass. Summer 2016 results indicated a 47% reduction in Total Suspended Sediment, 68% reduction in Total Nitrogen, and 54% reduction in Total Phosphorous loads from upstream of the impoundment to discharged nutrient loads, with adoption of the NRE management plan.

The Red River Basin Commission 2016 harvest activities took place within the C Pool portion of the impoundment. The harvested biomass was utilized as green manure on agricultural land within the upstream drainage area thus recycling the nitrogen and phosphorus back within the watershed. The amount of phosphorus and nitrogen captured and removed was documented and a detailed nutrient budget will be prepared. Requests for additional information can be directed to:

Aaron Ostlund Project Coordinator, Red River Basin Commission aaron@redriverbasincommission.org 320.808.5090 mobile 701.356.3183 office

Moonshine Lakebed Restoration Project

The BdSWD continues to work to acquire necessary lands for this project area from willing sellers. Until such time that the necessary land rights are obtained for this project, no construction will take place. The Wetland Banking program was discussed in regard to this lakebed restoration project but decided to not utilize this system because of the way the project is being pursued.

In 2016, the land owned by the BdSWD in Moonshine Twp. was renewed for lease for the crop year 2017.

Moonshine 24/13

Land owned by the BdSWD was leased for farming again in 2016. No progress has been made to date with establishing an impoundment in this area. It is the board's intention to continue to work to establish a small impoundment on this land and land adjacent once land rights issues are worked out with the neighboring landowners. Neighboring landowners have been contacted and talks continue.

Elbow Lake Project

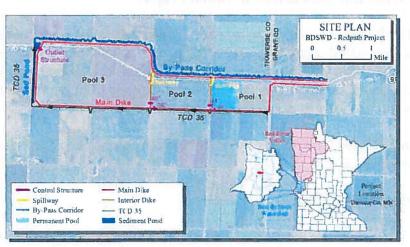
This project is driven mainly by local landowners to try to stabilize the water level on Elbow Lake and Samantha Slough. There is consensus that an outlet can be constructed, however some of the details are to be worked out such as size of tile, where to stop with tile, open ditch alternative, outlet elevation, automatic or manual gate, pump, etc. Discussions continue in an effort to sort out the best alternative. The Elbow Lake Association was formalized in 2010.

A concept paper was drafted describing a potential project and the benefits it would provide. The paper is on file in the district office. Discussions revolved around an operating plan that would be agreeable to all parties involved. The group was also working on determining the best location for installing the outlet and gaining landowner permission for placement.

Work in 2015 was put on hold, waiting for the outcome of the project discussions and development on Big Lake near Herman. Permitting needs will be similar for both projects.

Redpath Project

In 2008, the Board of Managers established the Redpath Project Team and charged them with the task of identifying the problems in the area and reviewing alternative solutions. The team did their work in the first 8 months of the year and recommended a project solution to the Board in August 2008.



The impoundment dike on the south side will be constructed on the section lines. Traverse County Ditch 35 (TCD35) will be relocated south of its current location to facilitate construction of the dike. The west dike will be constructed approximately 350' east of CSAH13 to allow room for TCD35 and a sedimentation pond between the dike and road. The north dike of the impoundment will be built north of JD14 and a new By-pass Corridor will be constructed north of this dike. From the county line east one mile, dikes will be built on either side of JD14 to form a diked inlet from the inlet structure to the impoundment. A floodway will be constructed along the existing JD14 channel to provide improved conveyance from the inlet structure to the impoundment pool areas.

The impoundment is divided into 3 pools as shown in Figure 6. The inlet structure will allow Pool 1 to fluctuate at river level. As the pool rises, some of the JD14 flow will bypass the impoundment using the new channel within the By-pass Corridor. Increased flows from the upstream drainage area will be split between the By-pass Corridor floodway and the impoundment. A culvert at the entrance to the By-pass Corridor will restrict the amount of flow that takes that route. The By-pass Corridor will extend from the inlet structure, follow along the north dike and outlet back into JD14 at the northwest 10 corner of the impoundment. Flows into the impoundment will be from Pool 1 to Pool 2 to Pool 3 via overflow spillways and ultimately through the outlet structure to JD14.

Support for this project appears to be very widespread, from local landowners to the federal agency level.

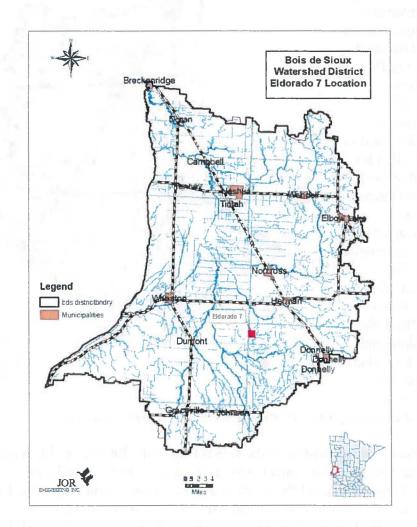
In 2014, the Environmental Assessment Worksheet (EAW) was completed. Staff have continued to work through the necessary steps to obtain a USCOE 404 and 408 permit along with the State WCA permit.

Land Acquisition

Land within the Redpath Project footprint was acquired for a total cost of \$2,129,238.39 in 2016. This land will be leased out for agricultural production until such time as the project is developed, with the exception of land currently under contract for CRP.

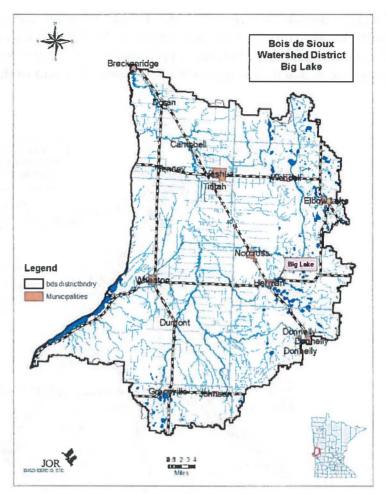
East Branch Twelve Mile Creek Project/Eldorado 7

The East Branch Twelve Mile Creek Project Team did not meet in 2016. In December 2005, the team made a recommendation to the BdSWD Board that there needed to be about 3,300 acre feet of storage implemented in this sub-watershed. There were a few suggested locations for impoundments to provide a part of that storage.



Big Lake

The Bois de Sioux Watershed District received a copy of a letter from the MnDNR regarding their ability to secure necessary land rights to implement water level management on Big Lake located just east of Herman, MN. Outflow from Big Lake flows through the City of Herman. This project would complete the third of three phases identified for flood damage reduction within the City of Herman. The first two phases included a re-design of the city stormwater conveyance system and the outlet channel to Pullman Slough west of the city. Water level control on Big Lake would provide additional protection to the city where flows could be metered through the system in an



attempt to prevent exceeding the conveyance system's design capacity.

The City of Herman Council petitioned the BdSWD in early 2008 to establish the Big Lake Project along with two individual landowners. After careful consideration, the BdSWD suggested that they recall the petition and pass a resolution asking the BdSWD to establish the project. This was done to allow the project to fit the statutory requirements and put the City of Herman in a better position to proceed. The BdSWD did establish the Big Lake Project and has initiated contact with the landowners of the land where the outlet work would be done.

Engineer Anderson was instructed to complete the engineer report for this project so that a hearing could be held to move the project forward. Priorities for other projects put those ahead of this project but work does continue to bring this project to fruition.

In fall of 2011, a preliminary engineer report was presented to the board for their review. Staff met with MnDNR representatives to discuss the proposed operating plan. There was some concern for the draw down levels proposed as they would exceed the MnDNR

regular allowances. Staff were advised by MNDNR to apply for a permit to get their official position on the draw down proposal. In 2014, it was determined that the BdSWD would develop the EAW for this project but not until the Project Team finished its work and made a positive recommendation for the project to be developed. The project team was instructed to meet and document the problems in the Five Mile Creek sub-watershed as well as discuss alternatives to address those problems, Big Lake being one of those alternatives. To determine the extent of level manipulations on Big Lake, it was felt that the PT should look at how additional alternatives could work in conjunction with Big Lake overall. The PT work was then put on hold until the Board could explore the potential to receive a planning grant from the NRCS PL-566 program recently awarded to the Red River Valley. The grant was approved in 2016.

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Bois de Sioux Watershed District River Watch Program

Introduction

The River Watch (RW) program provides hands-on watershed science education, promotes water resources stewardship, and introduces high school participants to career opportunities in watershed science. The program focuses on education through water quality monitoring, macroinvertebrate and mussel sampling, snow and frost depth studies, and river geomorphology. Campbell-Tintah (C-T), Wheaton, Herman-Norcross, and Clinton-Graceville-Beardsley High Schools have participated in the program. In 2016 Campbell-Tintah was the most active.

Water Quality Training and Monitoring

The MPCA, in collaboration with the IWI and the Red River Basin Monitoring Advisory Committee, provide an annual training and certification for all monitoring partners in the Red River Basin, including RW teams. Participants learn field sampling procedures and equipment calibration and maintenance to ensure the scientific integrity of data collected. Campbell-Tintah RW advisor Roy Mayeda and C-T students attended and received certification at this training at U of MN, Crookston in March. For schools unable to attend, IWI staff, Andrew Ulven provides individualized field training until teams are proficient with equipment and methods.

The schools conduct monthly water quality sampling to check the condition of ditches and streams using a multi-parameter sonde to measure water temperature, conductivity, dissolved oxygen and pH. A turbidimeter and a secchi tube are used to determine turbidity and transparency respectively. The students also take site photos and document water quality related observations. Their data are reviewed for quality assurance and then uploaded to the IWI data site (riverwatch.wq.io) and the MN water quality database known as the Environmental Quality Information System (EQUIS).

Since Campbell-Tintah was the only school that monitored regularly (monthly) last season, the water quality condition report for this year will emphasize the Rabbit River. On the whole, there was not a significant change in water quality at the sites monitored in the Rabbit River sub-watershed in 2016. It must be noted that the designated uses for the streams and rivers monitored by the River Watch teams are for recreation and aquatic life.

Turbidity

The Rabbit River turbidity data collected by Campbell-Tintah can be access at: river.watch/data/turbidity/campbell/sites/map

Dissolved Oxygen

Dissolved Oxygen (DO) is an important indicator of water quality. Aquatic organisms depend on oxygen available in the water for survival. The Minnesota DO standard is a minimum of five milligrams per liter (mg/L). The Rabbit River mainstem and South Branch were partially supporting and some fully supporting. More details regarding this data can be accessed at (https://river.watch/data/dissolved-oxygen/campbell/sites/map).

Hydrogen ion concentration (pH)

All the sites currently monitored by the Campbell-Tintah school met the MN pH standard of between 6.5 and 8.5 pH for their designated use. More details regarding this data can be accessed at (<u>https://river.watch/data/ph/campbell/sites/map</u>).

*Designated Use Assessment report was based on data collected by RW students.

River Watch Fall Kick-off and Annual Forum

Campbell-Tintah RW students attended a Fall Kick-off training session in November in preparation for the March 2016 RW Forum. The Forum poster theme of "River Recreation" was derived from the River Explorers program where students explore and document conditions of their local river through kayaking. The theme of the poster was to provide students the opportunity to see their local river as a great place for adventure, and focus on developing and promoting it for recreation.

The Campbell-Tintah and RW team attended the 21st Annual River Watch Forum held at the U of MN Crookston in 2016. Over 20 RW teams with almost 200 students and teachers from throughout the Red River Basin attended concurrent sessions on a variety of current watershed science topics presented by professionals in the field plus keynote and other presentations.

Snow Study

The Campbell-Tintah RW team continued to monitor and report on snow depth and snow water equivalency over the winter of 2016-17. They also recorded frost depth and water infiltration, with all data reported on the Community Collaborative Rain, Hail and Snow (CoCoRaHS) network for use by the National Weather Service for critical spring flood forecasting in the Red River Basin. Data for the snow study can be found at (https://river.watch/data/campbell-ss).

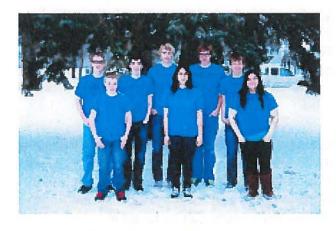
Future Plans

The River Watch teams in the BDSWD will continue to conduct monthly water quality sampling during open water season, mussel and macroinvertebrate sampling, and snow study over the winter months. They will also continue to provide annual presentations about their activities to the BDSWD board at one of their regular board meetings.

Credits

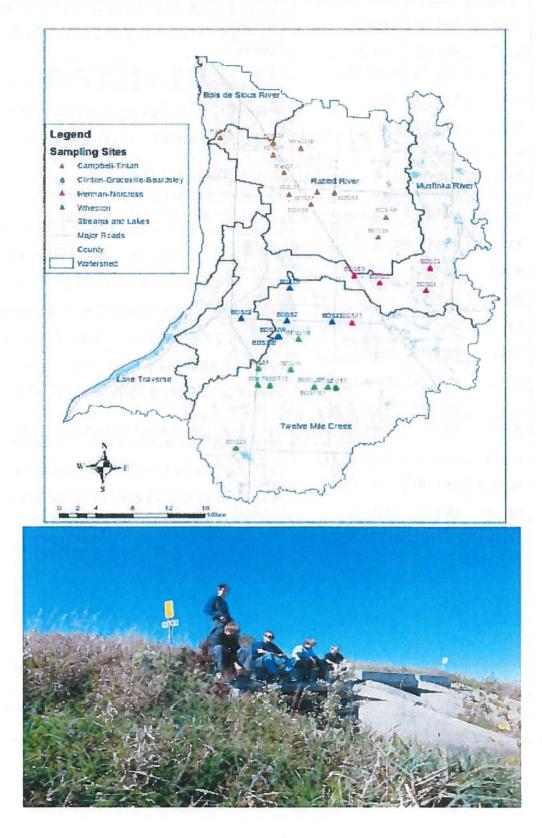
The BDSWD provides support for the RW program by covering costs of substitute teachers, transportation, and students' lunches on sampling days and when students attend the RW Forum and the water quality training/certification session. Laboratory analyses of water samples have also been covered if a special research project is undertaken by a RW team or student. Financial support is also provided by the Red River Watershed Management Board (RRWMB) and the Minnesota Clean Water Legacy Fund. Coordination and implementation support is provided by the International Water Institute.

This partnership with the watershed district and area schools contributes to the education of the students, promotes good stewardship of our water resources and provides valuable data to area water resource managers and agencies.



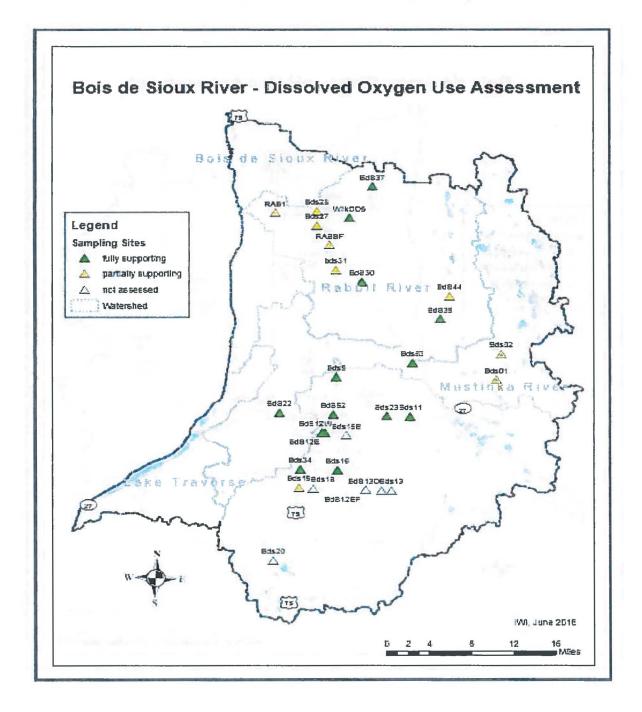
Team members: (Left to right) Nick B., Ryan H., Luke G., Micah C., Karime G., Mason D., Sam V., Emily M. Advisor: Roy Mayeda

River Watch Schools Water Quality Sampling Sites

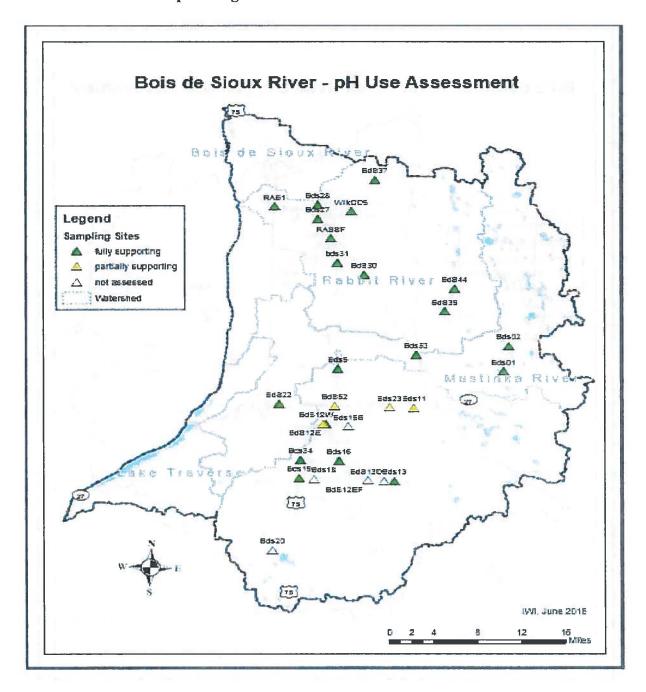


RW School	Site ID	S Code	Water Body	Station Description
Campbell-Tintah	Bds28	S003-120	Rabbit R	UNN TRIB TO THE RABBIT R AT MN-9, 1.5 MI NO. OF CAMPBELL
Campbell-Tintah	Bds27	S002-002	Rabbit R.	RABBIT R, AT CSAH-4 RT BANK OF BRG, .1 MI SW OF CAMPBELL
Campbell-Tintah	RabSF	S004-176	Rabbit R S Fk	RABBIT R AT CR-152, 3.1 MI SE OF CAMPBELL
Campbell-Tintah	BdS30	S003-275	JD 12	JD #12 AT 2ND STREET BRIDGE ON EAST EDGE OF TINTAH
Campbell-Tintah	BdS39	S003-272	JD 12	NORTH LATERAL ONE OF JD #12 AT CR-41, 9.8 MI SE OF TINTAH
Campbell-Tintah	BdS44	S003-273	JD 2	LATERAL THREE OF JD #2 AT CR-42, 9.1 MI ESE OF TINTAH
Campbell-Tintah	Bds51	S003-274	JD 2	JD #2 ON MN-55, 2 MI E OF NASHUA
Campbell-Tintah	BdS37	S001-053	Rabbit R	Rabbit R at Wilkin CSAH-19, 5.9 mi ESE of Campbell
Campbell-Tintah	WilkCD9	S004-177	WilkinCD9	CD-9 AT UNN RD, 3 MI NE OF CAMPBELL
Campbell-Tintah	RABIA	S001-051	Rabbit R	Rabbit R at Campbell, W. 4miles on CR 4; CR 154; N. 1.9 miles to crossing
Campbell-Tintah	BDS31	S006-853	Rabbit R	RABBIT R, SF AT 290TH AVE (T156), 2 ½ MI NW OF TINTAH, MN
Clinton-Graceville-Beardsley	Bds16	S003-114	12 Mile Cr-EBr	TWELVE MILE CREEK E BR ON CSAH-6, 3.4 MI E OF DUMONT
Clinton-Graceville-Beardsley	Bds13	S003-112	12 Mile Cr-EFk	TWELVE MILE CREEK E BR AT CSAH-18, 9 MI SE OF DUMONT
Clinton-Graceville-Beardsley	Bds18	S003-115	12 Mile Cr- W.BrEFk	UNN TRIB (E BR 12 MILE CK TO W BR) AT CR-62, 3 MI SE DUMONT
Clinton-Graceville-Beardsley	Bds19	S003-116	12 Mile Cr-WBr	TWELVE MILE CREEK W BR AT CR-62, 2 MI SE OF DUMONT
Clinton-Graceville-Beardsley	Bds20	S003-117	12 Mile Cr-WBr	TWELVE MILE CREEK W BR AT KING AVE, 1.7 MI W OF GRACEVILLE
Clinton-Graceville-Beardsley	Bds34	S003-123	12 Mile Cr-WBr	TWELVE MILE CK W BR ON CSAH-6, .25 MI E OF DUMONT
Clinton-Graceville-Beardsley	Bds15B	S003-113	12 Mile Cr-WFk	TWELVE MILE CREEK W FK AT CR-62, 5 MI SE OF DUMONT
Clinton-Graceville-Beardsley	BdS12EF	S004-189	12 Mile CkEFk	TWELVE MILE CK E FK ON CR-62/CSAH-8, 8.2 MI SE OF DUMONT
Clinton-Graceville-Beardsley	BdS13D	S004-190	12 Mile Ck	TWELVE MILE CK ON CR-62/CSAH-8, 9.7 MI SE OF DUMONT
Herman-Norcross	Bds11	S003-106	Grant CD 8	CD #8 ON MN-27, 3.4 MI W OF HERMAN
Herman-Norcross	Bds01	S003-104	Mustinka R	MUSTINKA R AT CSAH-13, 6 MI NE OF HERMAN
Herman-Norcross	Bds02	S003-105	Mustinka R	MUSTINKA R AT CSAH-8, 8 MI NE OF HERMAN
Herman-Norcross	BDS08	S004-144	Mustinka R	MUSTINKA R AT CSAH-8, 1.75 MI E OF NORCROSS
Wheaton	Bds5	S003-124	12 Mile Cr-MS	TWELVE MILE CK ON CSAH-14, 7.5 MI NE OF WHEATON
Wheaton	Bds23	S003-118	5 Mile Cr	FIVE MILE CK ON MN-27, 5.7 MI W OF HERMAN
Wheaton	BDS12E	S004-194	12 Mile Ck	TWELVE MI CK ON CR-72, 7.1 MI ESE OF WHEATON
Wheaton	BDS12W	S004-195	12 Mile CkWBr	TWELVE MILE CK W BR ON CR-72, 6.8 MI ESE OF WHEATON
Wheaton	BDS22	S004-196	18 Mile Ck	EIGHTEEN MILE CK AT MN-27, 1.2 MI E OF WHEATON
Herman-Norcross	BDS53	S002-001	Mustinka R	MUSTINKA R AT CSAH-9 BRIDGE, 1.3 MI NW OF NORCROSS

Bois de Sioux Watershed District River Watch Water Quality Monitoring Sites



Bois de Sioux WD Dissolved Oxygen Designated Use Assessment



Bois de Sioux WD pH Designated Use Assessment

Buffer Strip and Wetland Restoration Program

The Bois de Sioux Watershed District Overall Plan identifies wetland restoration and buffer strip/ permanent grass installation as an action item identified to reduce runoff, increase infiltration, and improve habitat. The district provided financial assistance in the amount of \$10,000 each to Wilkin, Otter Tail, Grant, Traverse, Big Stone, and Stevens SWCDs to help fund a position to market the CRP and WRP programs in their portion of the district. This restoration work was identified by the East Branch 12 Mile Creek Project Team as an item needed to reduce flows in the area and provide for Natural Resource Enhancements. For each acre of permanent easement that is enrolled and approved, the district would compensate \$10 to the SWCD. In 2016 there were 4,811.39 acres enrolled in perennial vegetation easements in the Bois de Sioux Watershed District. The breakdown is as follows:

SWCD	Acres	Payment
Traverse	2,907.9	\$20,000.00
Grant	1,903.42	\$19,034.20
Ottertail	0.0	\$0.00
Stevens	0.0	\$0.00
Big Stone	0.0	\$0.00
Wilkin	0.0	\$0.00
TOTAL	4,811.39	\$39,034.20

Because of the assistance from the local SWCD offices, we were able to work together to accomplish goals for both entities. A special thanks goes out to the staff and boards of these six organizations for their assistance.

It is anticipated that this program will continue in 2017.

Other activities 2016

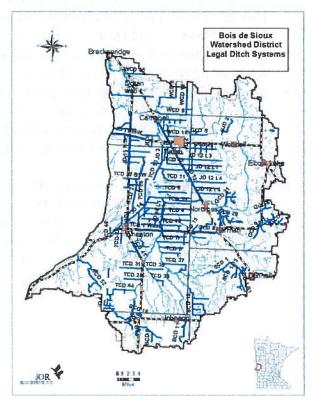
- MPCA continued to provide funding for the Bois de Sioux Watershed Restoration and Protection project. The project was completed in 2016. Total budget for this work is \$250,000, fully funded by MPCA.
- The District, in partnership with the SWCD offices of West Otter Tail, Grant, Stevens, Big Stone, and Traverse, were successful in 2012 (for the third time) in securing a Clean Water Fund Grant from the Board of Water and Soil Resources Clean Water Legacy Fund in the amount of \$330,000. These funds are being used for implementation of Best Management Practices to improve water quality in the Mustinka River system. This brings the total grant awards to \$708,000 to be used in the Mustinka Watershed. Work continued in 2016 to establish projects that will improve our local water quality.
- The BdSWD Policy Manual was adopted in 2014 and continues to be updated regularly. A copy is available upon request from the District Office and on the website at <u>www.bdswd.com</u>.
- The BdSWD has continued the culvert inventory in the district, completing the inventory on the northern boundary and continued data collection in other priority areas of the district. It is anticipated that this inventory will be completed by summer 2017.
- The Northern boundary investigation is now finished and the necessary adjustments to the alignment were approved by BWSR in January 2016.
- The BdSWD was granted an extension for the update of their overall plan to April of 2020. This was done to accommodate the One Watershed One Plan currently being examined.
- The BdSWD Advisory Committee was re-appointed in 2016. The membership list is shown in this report. The Advisory committee met 3 times throughout the year to stay informed of the BdSWD activities. It was decided that the Advisory Committee will meet annually unless directed to meet for specific purpose by the board. Members were encouraged to attend the monthly board meetings and review the meeting minutes as they become available.
- The Drainage Committee continued to meet in 2016-17 to update the drainage policies.
- As part of the BdSWD Overall Plan Amendment, the board held the biannual Project Informational Hearings to provide the public with the opportunity to be informed of all projects that the BdSWD is considering, or the status of those which are moving forward. These hearings were well received.
- As noted in the Overall Plan, the district held several public informational meetings to update and inform the public regarding the work they are doing. This effort gives the public the opportunity to better inform themselves on the status of the BdSWD workload and projects.
- A State of Minnesota Buffer Strip Statute was passed in 2015 requiring perennial grass buffer strips adjacent to public waterways with shoreland classification and MS 103E drainage systems. The BdSWD worked to stay abreast of the new law, and explore opportunities to assist landowners with compliance.

- Grant County approached the BdSWD to partner in hydraulic study work on three crossings in the upper reaches of the Mustinka River. MnDOT also agreed to partner. Three road crossings were studied; MN Trunk Highway 55, Grant County Road 42, and Grant County CSAH 1. These three crossings are key to transportation needs in the area. The BdSWD interest is to provide flow control from the upper reaches of the Mustinka River.
- Permit holders that have pumps, gates or other control structures that have been permitted for installation may now receive text messages on their cell phone when the BdSWD would require that pumps, gates, or other control structures be closed or turned off due to flooding conditions and when they would be allowed to be opened or turned back on.
- In 2014, the BdSWD changed engineering firms to Moore Engineering, Inc. The transition continued in 2016 with MEI picking up more of the workload as WSN completed the tasks they had started. At the end of the year the only 2 tasks WSN was involved in is finalizing the Redpath 404 and WCA permitting and finishing the North Ottawa Impoundment construction supervision, Operations and Maintenance Manual, permit reporting.

• Ditches

Since 1992 sixty (60) ditch systems have been under the jurisdiction of the Bois de Sioux Watershed District, with JD#3 added in 1995. This includes approximately four hundred (400) lineal miles of ditch. Ditch funds are managed by the district office. Annual ditch inspections are completed each year and a copy of reports are kept on file.

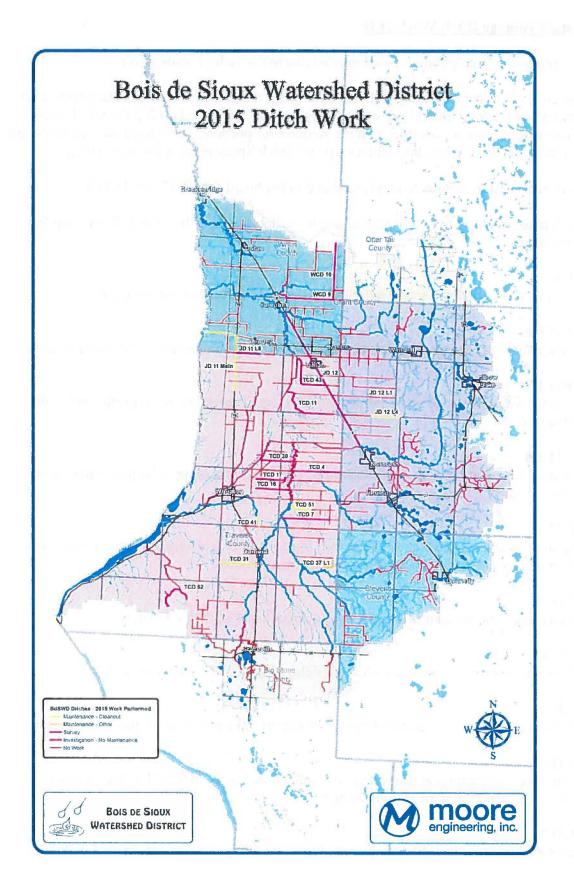
An annual spray program for heavy vegetation and trees in legal ditch systems is also administered by the BdSWD. In 2015, the Board changed their approach to vegetation control in the ditch systems. They essentially decided to hire 2 contractors, one for cattail control and the other for brush control. Each contractor will drive by one third of the ditch systems and treat



the vegetation found. Each year they would continue in this manner, effectively treating each ditch once every 3 years. If additional vegetation issues are found on other systems, they would be noted and added to the contractor's list of systems to address in any given year. It was felt this would be more efficient use of time and provide a cost savings to the ditch systems. The contractors would provide a report of the areas treated for vegetation with their invoice.

In 2016 there were 8 requests for maintenance submitted to the BdSWD Board of Managers for work. The following table describes these requests. The process that the board has adopted includes research of the ditch records and surveying of the system as necessary.

Ditch	RFM #	Landowner described problem	
TCD 23	001-16	Sediment	
JD 11 L6	002-16	02-16 Sediment & Cattails	
TCD 27 B2W B1	003-16	Sediment & Cattails	
JD 6	004-16	Sediment	
TCD 52	005-16	Erosion	
WCD 8	006-16	Out of repair, inadequate	
WCD 20	007-16	Sediment	
TCD 16	008-16	Sediment	



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Legal Drainage Ditch Work 2016

No spring runoff preparations were needed due to the lack of snow cover.

The 2016 brush control was completed in a timely manner with all areas identified in the inspections treated. Cattail herbicide application was performed during the fall. Extensive ditch inspections were completed in the summer for portions of the legal ditches accessible by road. (See 2016 Ditch Inspection map and Ditch Spraying map for more detail)

Ditch reports were completed and presented to the board for JD 12 and TCD 52.

Ditch maintenance work for 2016 include the following (see 2016 Ditch Work map for more detail):

JD 6

Cleanout was completed in the fall. Seeding to be performed in the spring of 2017.

JD 11 L6

Maintenance survey completed, Engineer's Report to be presented to the Board in 2017.

JD 11 L7

Cleanout was completed in the fall. Seeding and spoil spreading to be performed in the spring of 2017.

JD 11 L8

Cleanout was completed in the fall. Seeding and spoil spreading to be performed in the spring of 2017.

JD 12

Engineer's Report presented to the Board. In progress of working with landowners on initiating repair process. Discussions to continue into 2017

TCD 16

Maintenance survey completed, cleanout delayed until 2017 due to snow.

TCD 23

Maintenance survey completed, cleanout delayed until 2017 due to snow.

TCD 27

Maintenance survey completed, Engineer's Report to be presented to the Board in 2017.

TCD 31

Landowners requesting additional culvert to be bored in by MNDOT at the Highway 75 crossing. Discussion with MNDOT ongoing.

TCD 37

Redetermination of benefits completed, ditch retrofit repair to be constructed in 2017.

TCD 41

Cleanout of the main outlet was completed in the fall. Seeding and spoil spreading to be performed in the spring of 2017.

TCD 52

Walls-Windsor Watershed Improvement Project Preliminary Engineer's Report presented to the Board. Goal of project is to minimize future erosion downstream and provide adequate outlet for ditch improvement upstream.

WCD 8

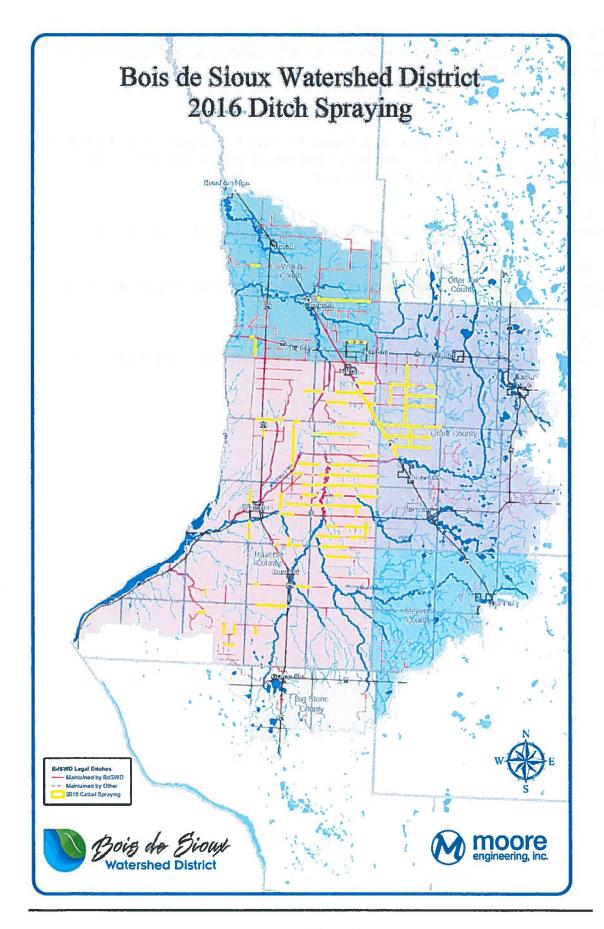
Maintenance survey completed, Engineer's Report to be presented to the Board in 2017.

WCD 9

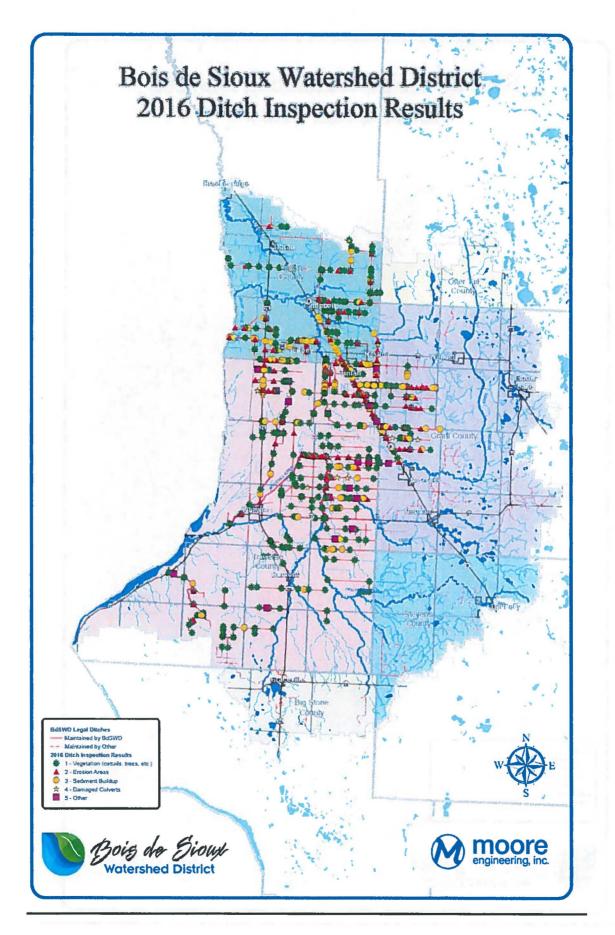
Cleanout of the main outlet was completed in the fall. Seeding and spoil spreading to be performed in the spring of 2017.

WCD 20

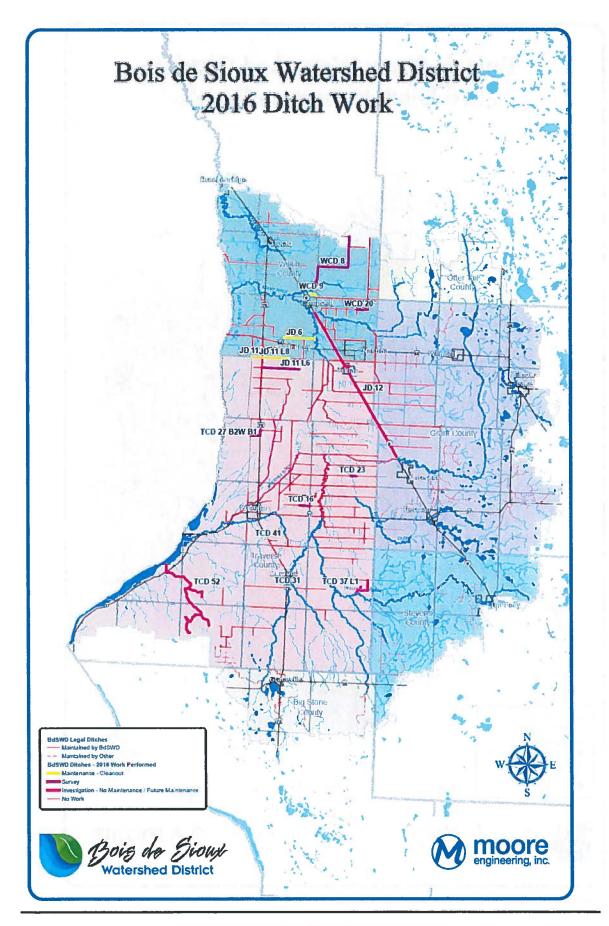
Maintenance survey completed, Engineer's Report to be presented to the Board in 2017.



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Projections for 2017

- The North Ottawa Project is scheduled to be fully complete in 2017. The construction contract and FHM Grant will be closed out. The final reporting for permits will be complete. The Operations and Maintenance Manual will be finalized. There will be some vegetation management needed to get the desired cover established on the new construction.
- The Bois de Sioux Watershed District will conduct the necessary procedures to maintain the 400 lineal miles of legal ditch systems under their jurisdiction. This includes inspections, vegetation control, repairs, accounting, reports, etc.
- The Bois de Sioux Watershed District will continue to work towards acquisition of lands for the purpose of finalizing the needs for the Redpath Project.
- The Bois de Sioux Watershed District will continue to develop the Redpath Impoundment as it moves into the final stages of design and permitting. Permits still needed are the Federal 408 (alteration of a federal project) State of Minnesota Dam Safety Permit, and potentially a MnDNR Public Waters Permit. They will continue to manage the funding needs of the project and consider grants from additional sources as they see appropriate.
- The Bois de Sioux Watershed District Board and staff will continue to serve on the many boards, committees, and commissions that they are currently a part of. They will also consider serving any new capacities they are asked to participate in to further the goals of the district and Red River Basin.
- The Bois de Sioux Watershed District will continue to meet with the Rabbit River, Bois de Sioux Direct, Five Mile Creek, and TCD #52 Project Teams as necessary to continue development of the necessary Summary Reports and Recommendations as directed by the Board of Managers.
- The BdSWD will continue the support for the River Watch Program and encourage new schools to participate.
- The BdSWD will continue to promote education through the distribution of the educational video and periodic public informational meetings.
- The BdSWD will continue the Buffer Strip/Restoration incentive program with the local SWCD offices.
- The BdSWD will continue to facilitate additional project teams, as needed, to work towards resolving water problems in the watershed.

Organizations

Citizen Advisory Committee

To ensure public input and fulfill the needs of the community, the Board of Managers, BdSWD, has appointed a Citizens' Advisory Committee (M.S.A. 103D.331) to provide recommendations on matters affecting the BdSWD, including projects, improvements, and activities. The BdSWD does annual work planning with its Advisory Committee, as required by Minnesota Statutes.

First Name	Last Name	Affiliation				
Ron	Staples	Stevens County Commissioner				
Drew	Mosberg	Grant County SWCD				
John	Walkup	West Ottertail County SWCD				
Jack	Lampert	Stevens County Citizen				
Doug	Jahnke	Big Stone County Citizen				
Tom	Monson	Ag Business				
Terry	Amundson	Ag Business				
Jay	Backer	Big Stone County Commissioner				
Bob	Perry	Wilkin County Commissioner				
Blayne	Johnson	Big Stone County SWCD				
Vernyl	Fronning	Ottertail County Citizen				
Mark	Summer	Ag Business				
Duane	Duin	Ag Business				
Scott	Bauer	Toqua Sportsman's Club				

BdSWD Advisory Committee

BOIS DE SIOUX WATERSHED DISTRICT

ANNUAL REPORT

CALENDAR YEAR 2016

Permit Details

And

Financial Statements

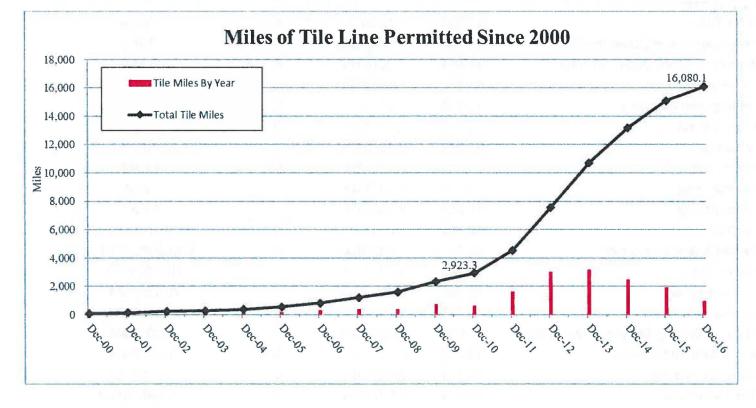
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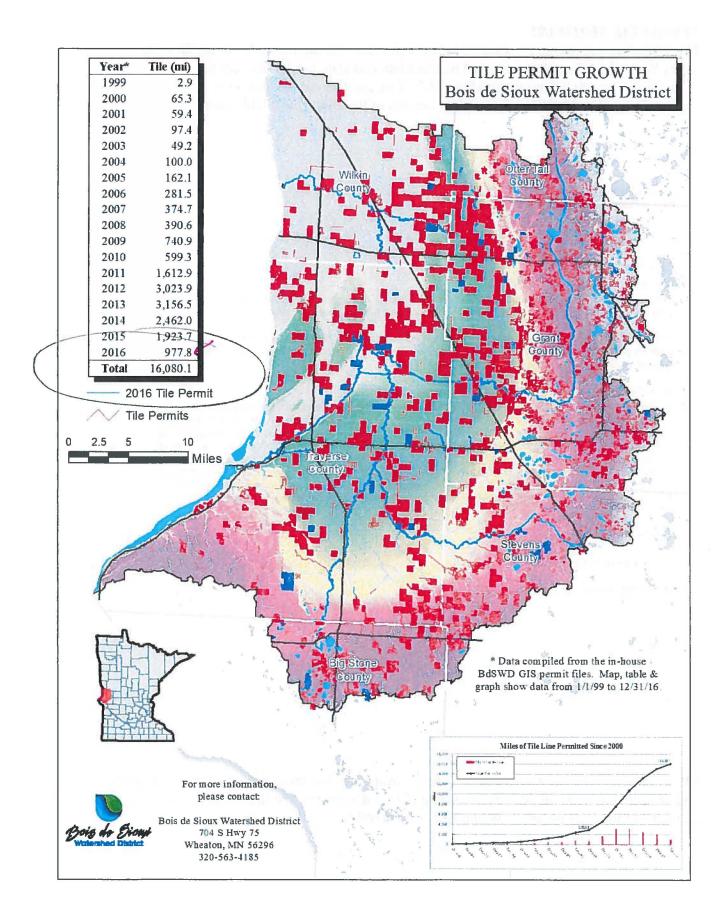
Permit Report 2016 A=Approved; C=Approved with Condition; D=Denied; W=Withdrawn; 0=No Action, further review needed

Name	Permit	Date of	Action	Type of Work
	#	Action	Taken	
Dale Boese	16-001	3/01/2016	A	TILING
Paul Jennen	16-002	2/22/2016	А	TILING
Mark & Darick Huebner	16-003	4/21/2016	С	TILING/PUMP
Eugene Anderson	16-004	4/21/2016	С	TILING
Jon Pansch	16-005	3/11/2016	А	TILING
Allen Wold	16-006	4/5/2016	A	TILING
Traverse County Hwy Dept.	16-007	4/21/2016	С	CROSSING
Prothero Land Holdings, LLC	16-008	4/11/2016	А	TILING
Larry Arens	16-009	4/14/2016	W	DITCH/CROSSING
Craig Lichtsinn	16-010	4/20/2016	А	TILING
Craig Lichtsinn	16-011	4/20/2016	А	TILING
Steven Schmidt/RAS Farms, Inc.	16-012	4/20/2016	А	TILING
Steven Schmidt/RAS Farms, Inc.	16-013	4/20/2016	А	TILING
Jerry Jipson	16-014	4/20/2016	Α	TILING
Mark Kleindl	16-015	4/20/2016	А	TILING
Loren Pederson	16-016	4/20/2016	С	TILING
Loren Pederson	16-017	4/20/2016	А	TILING
Boone Carlson	16-018	4/20/2016	А	TILING
MnDOT	16-019	4/14/2016	W	NEW ROAD/CROSSINGS
James Disselkamp	16-020	4/26/2016	А	WETLAND RESTORATION
Jody Coleman/Guardian Charitable Trust	16-021	4/26/2016	С	TILING
Jody Coleman	16-022	5/2/2016	С	CROSSING/DITCH
Brent Davison	16-023	5/4/2016	А	CROSSING
Tim Backman	16-024	5/4/2016	А	TILING
MnDOT	16-025	6/2/2016	С	BRIDGE/CROSSING
GSD Farms, LLP	16-026	5/10/2016	А	TILING
Jennifer Fuhrman	16-027	5/17/2016	А	DITCH
Sheldon Tyberg	16-028	5/25/2016	А	TILING
Scott Tyberg	16-029	5/25/2016	А	TILING
Sheldon Tyberg	16-030	5/25/2016	А	TILING
Loren Pederson Et Al	16-031	5/31/2016	А	TILING
Kurt Erlandson	16-032	5/31/2016	А	TILING
Mark Meyer	16-033	5/31/2016	А	TILING
Brent Davison	16-034	6/16/2016	С	CROSSING
Mark Summer	16-035	6/16/2016	A	CROSSING
Chad & Brent Davison	16-036	6/16/2016	С	CROSSING
Ryan & Tina Biss	16-037	8/24/2016	Α	TILING

Roger Nosbusch	16-038	6/16/2016	А	TILING/INLET
Dale Webb	16-039	6/16/2016	С	TILING
Dean Frisch	16-040	6/30/2016	А	GRAVITY OUTLET PIPE
Chester Raguse	16-041	7/22/2016	С	TILING
Chester Raguse	16-042	7/19/2016	А	TILING
Chester Raguse/Chad Hasbargen	16-043	8/24/2016	А	TILING
Mark Blackwelder	16-044	7/22/2016	А	TILING
Mark Botker	16-045	8/24/2016	А	TILING
Doug Nelson	16-046	8/24/2016	D	TILING
Mitch Ronhovde	16-047	7/25/2016	С	TILING
R & D Sperr	16-048	8/8/2016	А	TILING
Chad Davison	16-049	8/8/2016	А	TILING
Chad Davison	16-050	8/16/2016	С	TILING
Dick Puchalski	16-051	8/30/2016	А	TILING
Kristi & Larry Biss	16-052	9/22/2016	С	TILING
Kristi & Larry Biss	16-053	9/22/2016	А	TILING
Randy Schmiesing	16-054	8/8/2016	А	WETLAND/DIKE
Paul Brutlag/Weigand Family Partnership	16-055	8/8/2016	A	CRP PROJECT
R & R Farms	16-056	8/8/2016	А	TILING
Progressive Farms/Chad Davison	16-057	9/12/2016	А	TILING
Brad Feuchtenberger/Linda Vavra	16-058	8/30/2016	А	TILING
Ray Hensch	16-059	9/23/2016	А	DITCH
Brutlag Land Company	16-060	9/23/2016	С	TILING
Chase Meixel	16-061	9/15/2016	D	TRAPS
Al Korinek	16-062	9/12/2016	А	PUMP
Wayne Zych	16-063	9/13/2016	С	TILING
Champion Ag	16-064	9/13/2016	С	TILING
Champion Ag	16-065	9/13/2016	Α	TILING
MnDOT	16-066	9/2/2016	А	ROAD, CULVERT
Dennis & Janice Anderson	16-067	9/13/2016	А	WETLAND/TILING
Lowell Ricks	16-068	9/13/2016	А	TILING/PUMP
Lawrence Arens	16-069	10/24/2016	А	TILING/GATE
Eugene Anderson	16-070	9/27/2016	А	TILING/INLET
Traverse County Highway Department	16-071	10/15/2016	А	CROSSING
Ron & Richard Sanasack	16-072	10/24/2016	А	TRAP GATE
Laurence LeJeune	16-073	9/28/2016	С	WETLAND
Virgil Albertson	16-074	10/3/2016	С	TILING/PUMP
Macsville Township	16-075	10/15/2016	А	CROSSING
Michael Flint	16-076	10/3/2016	А	TILING
Traverse County Highway Department	16-077	10/3/2016	А	CROSSING
Dan Wiegman	16-078	10/24/2016	А	TILING
Paul Jennen	16-079	10/24/2016	A	TILING/PUMP

John Meehan	16-080	10/12/2016	Α	SHORELINE RESTORATION
Doug Nelson	16-081	11/22/2016	D	TILING
Chester Raguse	16-082	10/15/2016	А	TILING/PUMP
Dean Sternhagen	16-083	10/15/2016	Α	TILING/INLET
Riverview LLP	16-084	Line State	W	DAIRY FARM
Ray Arens	16-085	10/24/2016	Α	TILING/INLET
Ray Arens	16-086	10/24/2016	Α	TILING/INLET
Daniel Oachs	16-087	11/22/2016	С	TILING/PUMP/INLET
Brutlag Land Company	16-088	11/1/2016	А	TILING/INLET
Brent Davison	16-089	11/22/2016	С	CROSSING
Traverse County Highway Department	16-090	11/17/2016	С	TILE/INLET
Chad Davison	16-091	11/4/2016	А	CROSSING
Chad Davison	16-092	11/10/2016	Α	CROSSING
Chad Davison	16-093	11/10/2016	С	CROSSING
Big Stone Hutterian Breth Inc	16-094	12/15/2016	А	TILING/INLET
Wilkin County Highway Department	16-095	12/15/2016	С	CROSSING
Paul Daly	16-096	3/21/2017	С	TILING/INLET
Riverview LLP	16-097	12/15/2016	С	PUMP





FINANCIAL SUMMARY

The following pages contain selected information from the annual audit for the Bois de Sioux Watershed District as supplied in accordance to state law by the certified public accounting firm of CliftonLarsonAllen, LLP. This audit covers the period of January 1, 2016 to December 31, 2016. A complete version of the audit is available upon request.

Board of Managers Bois de Sioux Watershed District

Other Matters

Supplementary and Other Information

generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The schedule of accounts receivable and schedule of accounts payable have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 19, 2017, on our consideration of the Bois de Sioux Watershed District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on Internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Bois de Sioux Watershed District's internal control over financial reporting and compliance.

tox larson Allen LLF

CliftonLarsonAllen LLP

Alexandria, Minnesota June 19, 2017

Please note, the financial information is taken from the 2016 Independent Auditor's Report, and as such, has page numbering according to said document. The full document is available at the Bois de Sioux Watershed District office.

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INDEPENDENT AUDITORS' REPORT

Board of Managers Bois de Sioux Watershed District Wheaton, Minnesota

We have audited the accompanying statement of balances arising from cash transactions for each fund of the Bois de Sioux Watershed District (the District) as of and for the year ended December 31, 2016, and the related statement of cash receipts, disbursements, and changes in cash fund balances, the statement of fiduciary cash position, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the Minnesota Office of the State Auditor, the financial statements are prepared by the District in accordance with the financial reporting provisions of the accounting practices prescribed or permitted by the Minnesota Office of the State Auditor, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2016 or its changes in financial position for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to previously present fairly, in all material respects, the balances arising from cash transactions of each fund of the District as of December 31, 2016 and their respective cash receipts, disbursements and changes in cash fund balances for the year then ended, in accordance with the financial reporting provisions of the Minnesota Office of the State Auditor described in Note 1.

Emphasis of a Matter

The cash fund balances of the general fund, ditch and constructions funds were restated due to the correction of an error (see Note 7). Our auditors' opinion was not modified with respect to the restatements.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bois de Sioux Watershed District's basic financial statements. The budgetary comparison schedule and combining statement of cash receipts and disbursements – ditch special revenue fund, combining statement of cash receipts, disbursements, and changes in cash fund balance – ditch special revenue fund, and schedule of changes in fiduciary cash position are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedule and combining statement of cash receipts and disbursements – ditch special revenue fund and combining statement of cash receipts, disbursements and changes in cash fund balance – ditch special revenue fund and schedule of changes in fiduciary cash position are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards

Other Matters

Supplementary and Other Information

generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The schedule of accounts receivable and schedule of accounts payable have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2017, on our consideration of the Bois de Sioux Watershed District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bois de Sioux Watershed District's internal control over financial reporting and compliance.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Alexandria, Minnesota June 19, 2017

FINANCIAL STATEMENTS

BOIS DE SIOUX WATERSHED DISTRICT WHEATON, MINNESOTA STATEMENT OF BALANCES ARISING FROM CASH TRANSACTIONS DECEMBER 31, 2016

ASSETS Cash and Investments	General Fund \$ 41,418	Ditch Fund	Construction Fund \$ 3,427,986	Total Governmental Funds \$ 3,469,404
LIABILITIES Deficit Cash Balances	-	434,536	ल्ला राष्ट्र <u>ी</u>	434,536
CASH FUND BALANCES Assigned Unassigned Total Cash Fund Balances	41,418 41,418	(434,536)	3,427,986	3,427,986 (393,118) 3,034,868
Total Liabilities and Cash Fund Balances	\$ 41,418	\$ -	\$ 3,427,986	\$ 3,469,404

See accompanying Notes to Financial Statements

BOIS DE SIOUX WATERSHED DISTRICT WHEATON, MINNESOTA STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH FUND BALANCES DECEMBER 31, 2016

						Total
					Construction	Governmental
	Ge	neral Fund	D	itch Fund	Fund	Funds
RECEIPTS						
Taxes	\$	238,868	\$	-	\$ 989,754	\$ 1,228,622
Ditch Assessments		-		571,016	-	571,016
Intergovernmental Receipts		8,992		-	1,114,668	1,123,660
Interest		206		15,863	101	16,170
Miscellaneous		2,562		3,312	19,708	25,582
Interfund Reimbursement		85,660		-		85,660
Land Rental		-		-	605,365	605,365
Custom Farming Income				-	388,415	388,415
Total Receipts		336,288		590,191	3,118,011	4,044,490
DIODUDOEMENTO						
DISBURSEMENTS		110.000		07 507	66 717	204 202
Administration		110,068		27,507	66,717	204,292
Personnel		176,496		-	-	176,496
Services and Charges		21,986		-	166,807	188,793
Contractual Services		-		-	294,720	294,720
Supplies		3,291		-	17,158	20,449
Interest		-		9,300		9,300
Legal		42,188		56,682	80,975	179,845
Engineering		37,369		282,238	790,531	1,110,138
Repair and Maintenance		-		334,425	18,306	352,731
Custom Farming		-		-	29,447	29,447
Capital Outlay		9,510		-	2,171,104	2,180,614
Total Disbursements		400,908		710,152	3,635,765	4,746,825
NET CHANGE IN CASH FUND BALANCES		(64,620)		(119,961)	(517,754)	(702,335)
Cash Fund Balances (Deficits) - Beginning of Year		(536,301)		(255,466)	4,237,251	3,445,484
Restatement		642,339		(200,400) (59,109)	(291,511)	291,719
Cash Fund Balances (Deficits) - Beginning of Year,		072,000		(00,100)	(201,011)	201,110
As Restated		106,038		(314,575)	3,945,740	3,737,203
CASH FUND BALANCES- END OF YEAR	\$	41,418	\$	(434,536)	\$ 3,427,986	\$ 3,034,868

See accompanying Notes to Financial Statements

BOIS DE SIOUX WATERSHED DISTRICT WHEATON, MINNESOTA STATEMENT OF FIDUCIARY CASH POSITION AGENCY FUND **DECEMBER 31, 2016**

ASSETS

Cash and Investments

LIABILITIES Cash Due to Others

Agency Fund

\$ 153,379

> S 153,379

See accompanying Notes to Financial Statements

BOIS DE SIOUX WATERSHED DISTRICT WHEATON, MINNESOTA NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Bois de Sioux Watershed District (the District) was organized in 1988 under the provisions of Minnesota Statute Chapter 103D; additional powers and duties are contained in Minnesota Statutes Chapters 103E and 471. The purpose of the District is to provide water management within its geographic boundaries. In addition to existing water problems, the District recognizes the need to prevent flooding and improve water quality. The District is governed by a Board of Managers composed of nine members, three from Traverse County, two from Grant County, and one each from Big Stone, Otter Tail, Stevens, and Wilkin Counties. Board members are appointed by the respective County Boards of Commissioners for three-year terms.

In accordance with Government Accounting Standards Board (GASB) Statements, these financial statements include only financial data for which the primary government is financially accountable. The primary government includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Financial accountability includes appointment of the organization's governing body by the primary government and (a) the ability to impose its will on the organization or (b) the organization's ability to provide financial benefit to or impose financial burdens on the primary government.

Eight watershed districts within the Red River Valley form the Red River Watershed Management Board. They work together under a joint powers agreement towards a basinwide approach to resolving water resource problems in the Valley. The District collects property taxes and remits the collections to the Red River Watershed Management Board which funds projects along the Red River Valley. The Bois de Sioux Watershed District reports an agency fund to account for the property tax collections and payments.

Fund Accounting

The District uses funds to report on its assets, liabilities, cash fund balances, receipts, and disbursements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The District uses the regulatory basis as prescribed by the Minnesota Office of the State Auditor. The regulatory basis is a cash basis reporting structure. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental funds are used to account for all or most of the District's general activities, including the acquisition and construction of projects. The General Fund is used to account for all activities of the general government not accounted for in some other fund.

BOIS DE SIOUX WATERSHED DISTRICT WHEATON, MINNESOTA NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis of Accounting

The District follows the cash basis accounting for all governmental funds. The cash basis of accounting recognizes receipts and disbursements only as cash is received or paid out. Therefore, the governmental fund statements do not give effect to receivables, payables, accrued expenses and inventories and accordingly, are not presented in accordance with generally accepted accounting principles.

General Fund

The General Fund is the general operating fund and is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of certain specific revenue sources that are restricted or assigned to disbursements for specified purposes.

Ditch Fund

The Ditch Special Revenue Fund is used to account for financial resources for all ditches and their related disbursements. The supplementary ditch information is included although the ditches are separated for internal purposes. Receipts for the Ditch Fund are generated from property taxes levied. Receipts originate from property tax special assessment levies and are restricted for use in the Ditch Fund.

Construction Fund

The Construction Fund is used to account for the receipts and disbursements of various construction projects in the District. Receipts for the Construction Fund were generated through property levies, the State's related market value credits, land rent and reimbursements on construction from both federal and state grants. These receipts are earmarked for project construction purposes.

Agency Fund

This fund is used to account for assets held by the District as an agent for the Red River Watershed Management Board. Agency fund transactions principally consist of property tax collections and state credits received and disbursed for the Red River Watershed Management Board.

Budgets

Annually, the District Board adopts an estimated receipts and disbursements budget for the General Fund and adopts property tax levies which are submitted to the various counties. The District Board did not adopt a budget for the special revenue funds. The budgets may be amended or modified at any time by the District Board.

BOIS DE SIOUX WATERSHED DISTRICT WHEATON, MINNESOTA BUDGETARY COMPARISON SCHEDULE – CASH BASIS GENERAL FUND YEAR ENDED DECEMBER 31, 2016

		iginal and al Budget	Actual	Vai	riance Over (Under)
RECEIPTS	12.42	and the second			
Taxes	\$	246,250	\$ 238,868	\$	(7,382)
Intergovernmental Revenues		176,800	8,992		(167,808)
Interest		-	206		206
Miscellaneous		-	88,222		88,222
Total Receipts		423,050	336,288		(86,762)
DISBURSEMENTS					
Administration		106,057	110,068		4,011
Personnel		191,393	176,496		(14,897)
Services and Charges		25,600	21,986		(3,614)
Supplies		5,000	3,291		(1,709)
Legal		32,000	42,188		10,188
Engineering		52,500	37,369		(15,131)
Capital Outlay		10,500	9,510		(990)
Total Disbursements		423,050	 400,908		(22,142)
NET CHANGE IN CASH FUND BALANCE			(64 620)		(64 620)
NET CHANGE IN CASH FOND BALANCE		-	(64,620)		(64,620)
Cash Fund Balance (Deficit) - Beginning of Year		- 0	(536,301)		(536,301)
Restatement		-	642,339		642,339
Cash Fund Balance - Beginning of Year, As Restated		-	 106,038		106,038
CASH FUND BALANCE - END OF YEAR	\$	-	\$ 41,418	\$	41,418

BOIS DE SIOUX WATERSHED DISTRICT, MINNESOTA COMBINING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS DITCH SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2016

							eceipts er (Under)	Cash Fund Balance		
								12/31/2015		
		R	eceipts	Disb	ursements	Disb	ursements	As Restated	12/31/2016	
Joint	County Ditch									
	2	\$	22,735	\$	2,192	\$	20,543	\$ 103,771	\$ 124,314	
	3		4,080		458		3,622	12,236	15,858	
	4		-		-		-	175	175	
	5		-		-		-	(358)	(358)	
	6		4,111		27,168		(23,057)	10,936	(12,121)	
	7		3,258		3,876		(618)	(4,488)	(5,106)	
	11		19,476		93,727		(74,251)	46,587	(27,664)	
	12		72,120		104,946		(32,826)	84,657	51,831	
	14		80,810		58,615		22,195	(667,847)	(645,652)	
Total Join	t County Ditches		206,590		290,982		(84,392)	(414,331)	(498,723)	
Travers	e County Ditch									
	1		12,948		1,587		11,361	32,936	44,297	
	2		12,467		1,982		10,485	16,084	26,569	
	4		11,982		18,415		(6,433)	7,406	973	
	7		7,126		1,917		5,209	522	5,731	
	8		5,801		1,461		4,340	14,064	18,404	
	9		2,749		624		2,125	11,750	13,875	
	10		8,934		2,733		6,201	(11,905)	(5,704)	
	11		7,812		8,290		(478)	9,795	9,317	
	13		908		1,916		(1,008)	4,368	3,360	
	15		838		743		95	1,009	1,104	
	16		2,948		4,460		(1,512)	(10,902)	(12,414)	
	17		6,120		10,914		(4,794)	(50,708)	(55,502)	
	18		5,674		972		4,702	(19,581)	(14,879)	
	19		628		1,000		(372)	1,259	887	
	20		7,997		339		7,658	(17,986)	(10,328)	
	22		7,579		919		6,660	(26,178)	(19,518)	
	23		3,079		6,759		(3,680)	12,052	8,372	
	24		1,419		1,519		(100)	6,316	6,216	
	26		2,182		1,164		1,018	1,585	2,603	
	27		12,708		49,158		(36,450)	40,751	4,301	
	28		2,800		1,552		1,248	10,405	11,653	
	29		1,604		1,010		594	6,249	6,843	
	30		4,093		19,258		(15,165)	(7,604)	(22,769)	
	31		4,757		11,522		(6,765)	(10,462)	(17,227)	
	32		1,841		787		1,054	5,828	6,882	
	33		1,678		203		1,475	8,425	9,900	
	35		2,831		6,446		(3,615)	12,775	9,160	
	36		13,932		2,496		11,436	(12,622)	(1,186)	
	37		7,471		100,662		(93,191)	(11,417)	(104,608)	
	38		2,729		856		1,873	8,236	10,109	
	39		974		670		304	2,768	3,072	
	40		4,870		2,363		2,507	(18,173)	(15,666)	

(18)

BOIS DE SIOUX WATERSHED DISTRICT, MINNESOTA COMBINING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS DITCH SPECIAL REVENUE FUND (CONTINUED) YEAR ENDED DECEMBER 31, 2016

Traverse County Ditch					Receipts ver (Under)	Cash Fund Balance		
(Continued)	Dessints		D. I			12/31/2015	40/04/0040	
(Continued)	Receipts		isbursement		sbursements	As Restated \$ (6,794)	<u>12/31/2016</u> \$ (17,432)	
41	\$ 9,2		/		(10,638)	+ (-,	+ (,.==/	
42	2,5		1,326		1,221	1,000	2,221	
43	2,5		1,683		839	1,239	2,078	
44	6,0	2	2,376	Ç.	3,696	16,860	20,556	
45		-	-		-	1,671	1,671	
46	2,1		215		1,947	2,281	4,228	
48	3,9		869		3,081	(25,429)	(22,348)	
50		59	107		52	1,981	2,033	
51	5,7		29,458		(23,756)	(311)	(24,067)	
52	11,1		5,854		5,290	29,788	35,078	
53	12,3		771		11,565	37,141	48,706	
55	1,7	designed and des	300		1,433	(7,752)	(6,319)	
Total Traverse County Ditches	229,0	30	327,568		(98,488)	68,720	(29,768)	
Wilkin County Ditch	107		4.400		45.045	0.045	04 500	
Sub - 1	19,7		4,499		15,245	6,345	21,590	
8	15,5		34,609		(19,069)	7,625	(11,444)	
9	6,8		31,695		(24,879)	(2,588)	(27,467)	
10	8,6		2,085		6,560	12,490	19,050	
18	19,6		2,491		17,204	(69,456)	(52,252)	
20	5,1		10,214		(5,052)	18,894	13,842	
25	18,0		4,272		13,741	1,393	15,134	
35	4,6	35	1,238		3,428	13,509	16,937	
39	2,7	16	908		1,808	8,857	10,665	
Total Wilkin County Ditches	100,9	95	92,011		8,984	(2,931)	6,053	
BdSWSD Ditch	50 5	20	(400		50.005	00 455	04.000	
3	53,5	26	(409	<u>)</u>	53,935	30,155	84,090	
Ending Cumulative County Ditch Balances	590,1	91	710,152	2	(119,961)	(318,387)	(438,348)	
Unallocated Interest					-	3,812	3,812	
Ending Ditch Cash Fund Balances	\$ 590,1	91 _	5 710,152	2 \$	(119,961)	\$ (314,575)	\$ (434,536)	

BOIS DE SIOUX WATERSHED DISTRICT, MINNESOTA COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH FUND BALANCE DITCH SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2016

				Receipts				
			Ditch	 				
		Assessments		Interest	Miscellaneous		Total	
Joint County Ditch		-						
2		\$	19,773	\$ 2,962	\$	1 <u>-</u>	\$	22,735
3			3,701	379		-		4,080
6			3,870	241		-		4,111
7			3,258	-		-		3,258
11			19,476	-				19,476
12			70,383	1,737		-		72,120
14			80,810	-		-		80,810
Total Joint County Ditch	ies	-	201,271	 5,319				206,590
Traverse County Ditcl	า							
1			11,915	1,033		-		12,948
2			11,916	551		-		12,467
4			11,981	1		-		11,982
7			7,126	-		-		7,126
8			5,335	466		-		5,801
9			2,385	364		_		2,749
10			8,934	-		-		8,934
11			7,590	222		-		7,812
13			787	121		-		908
15			798	40		-		838
16			2,948	-		-		2,948
17			6,120	_		-		6,120
18			5,674	-		-		5,674
19			583	45		-		628
20			7,997	-		-		7,997
22			7,579	-		_		7,579
23			2,767	312		-		3,079
24			1,241	178		_		1,419
26			2,104	78		_		2,182
27			11,992	716		-		12,708
28			2,493	307		_		2,800
29			1,416	188		_		1,604
30			4,093	-		_		4,093
31			4,757	-		-		4,757
32			1,667	174		_		1,841
33			1,430	248		_		1,678
35			2,489	342		-		2,831
36			13,932	0.12		-		13,932
37			8,246	(775)		-		7,471
38			2,471	258		-		2,729
39			888	86		_		974
40			4,870	00		-		4,870
40			-+,070	-		-		4,070

			Di	sbursem	ents			
							irs and	T
F	Admin	Interest	Legal		Engineering	Main	enance	 Total
\$	827	\$-	\$ 1	05 \$	660	\$	600	\$ 2,192
	103	-		-	355		-	458
	333	-		-	11,472		15,363	27,168
	166	59		-	341		3,310	3,876
	3,116	311	1	93	12,798		77,309	93,727
	3,437	-	6	65	56,467		44,377	104,946
	1,188	7,036	44,6	649	1,991		3,751	 58,615
	9,170	7,406	45,6	512	84,084	1	44,710	290,982
	300	-		-	753		534	1,587
	150	-		-	372		1,460	1,982
	795	-	8	393	13,740		2,987	18,415
	301	(106)		-	497		1,225	1,917
	165	-		-	376		920	1,461
	181	-		-	443		-	624
	196	94		-	448		1,995	2,733
	394	-	e	648	1,620		5,628	8,290
	72	-		-	164		1,680	1,916
	57	-		-	124		562	743
	239	109		-	2,953		1,159	4,460
	2,234	595	1,7	'50	5,712		623	10,914
	72	192		-	160		548	972
	88	-		-	201		711	1,000
	41	162		-	136		-	339
	72	256		-	164		427	919
	218	-		-	4,905		1,636	6,759
	103	-		-	174		1,242	1,519
	119	-		-	296		749	1,164
	660	-		-	5,090		43,408	49,158
	119	-		-	286		1,147	1,552
	103	-		-	213		694	1,010
	597	235	4	138	17,510		478	19,258
	332	174		-	10,814		202	11,522
	103	-		-	246		438	787
	80	-		-	123		-	203
	165	-		-	5,333		948	6,446
	227	68		-	526		1,675	2,496
	5,056	-	6,4	468	61,508		27,630	100,662
	104	-		-	264		488	856
	57	-		-	125		488	670
	134	181		-	360		1,688	2,363

(21)

BOIS DE SIOUX WATERSHED DISTRICT WHEATON, MINNESOTA COMBINDING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH FUND BALANCE DITCH SPECIAL REVENUE FUND (CONTINUED) YEAR ENDED DECEMBER 31, 2016

	Receipts									
Traverse County Ditch	Ditch									
(Continued)	Assessments	Interest	Miscellaneous	Total						
41	\$ 9,274	\$ -	\$ -	\$ 9,274						
42	2,479	68	-	2,547						
43	2,522	-	-	2,522						
44	5,541	531	-	6,072						
46	2,162	-	H H H	2,162						
48	3,950	-	-	3,950						
50	100	59	-	159						
51	5,702	-	-	5,702						
52	7,832	-	3,312	11,144						
53	11,206	1,130	-	12,336						
55	1,733	-	-	1,733						
Total Traverse County Ditches	219,025	6,743	3,312	229,080						
Wilkin County Ditch										
Sub - 1	19,744	-	-	19,744						
8	15,540	-	-	15,540						
9	6,816	-	-	6,816						
10	8,234	410	-	8,644						
18	19,695	-	-	19,695						
20	4,646	516	-	5,162						
25	18,013	-	-	18,013						
35	3,721	944	-	4,665						
39	2,448	268	-	2,716						
Total Wilkin County Ditches	98,857	2,138	-	100,995						
BdSWSD Ditch										
3	51,863	1,663		53,526						
Total Receipts and Disbursements	\$ 571,016	\$ 15,863	\$ 3,312	\$ 590,191						

								Rep	pairs and			
Admin		Interest		Legal		Eng	gineering	Maintenance		Total		
5	196	\$	112	\$	-	\$	6,438	\$	13,166	\$	19,912	
	165		-		-		426		735		1,326	
	301		(79)		-		584		877		1,683	
	275		-		-		773		1,328		2,376	
	72		(98)		-		241		-		215	
	57		271		-		116		425		869	
	49		-		-		58		-		107	
	332		270		-		822		28,034		29,458	
	690		(911)		873		2,482		2,720		5,854	
	458		-		_		273		40		771	
	73		71		-		91		65		300	
	16,202		1,596		11,070		147,940		150,760		327,568	
	274		(355)				2,472		2,108		4,499	
	243		(216)		-		32,262		2,108		34,609	
	364		36		-		4,783		26,512		31,695	
	333		50		_		529		1,223		2,085	
	165		707		_		459		1,160		2,491	
	228		-		-		8,512		1,474		10,214	
	165		126		-		376		3,605		4,272	
	165				_		403		670		1,238	
	127		_		-		348		433		908	
	2,064		298		-		50,144		39,505		92,011	
							,					
	71		-				70		(550)		(409)	
	27,507	\$	9,300	\$	56,682	\$	282,238	\$	334,425	\$	710,152	

BOIS DE SIOUX WATERSHED DISTRICT WHEATON, MINNESOTA SCHEDULE OF CHANGES IN FIDUCIARY CASH POSITION AGENCY FUND YEAR ENDING DECEMBER 31, 2016

	Balance January 1			Additions		Deductions		Balance December 31		
Collections for Red River Watershed Management Board										
Property Taxes	\$	-	\$	1,014,720	\$	861,341	\$	153,379		

Roma del Artenica Martinesi della Contracto Montani Martinesi Martinesi della Martinesi della Contracta da Altablica n' 1999 - Jacabel Jav Antelia della Martinesi della della Martinesi della della della della della