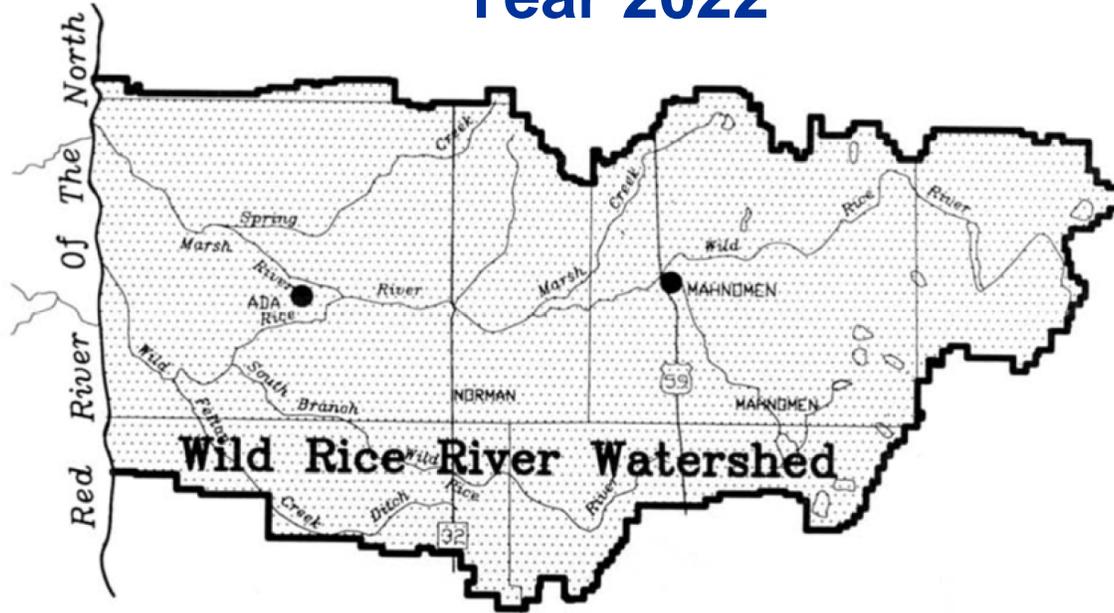


# Wild Rice Watershed District



## 2022 Annual Report

# Wild Rice Watershed District 53<sup>rd</sup> Annual Report Year 2022



The Wild Rice Watershed District is located in the central part of the Minnesota portion of the Red River of the North basin. The Watershed District is bordered by the Sand Hill River and the Red Lake River basins to the north and the Buffalo River basin to the south.

The Wild Rice Watershed District occupies a land area of approximately 2,085 square miles. The territory of the District is in parts of Norman, Clay, Mahnomen, Becker, Clearwater, and Polk counties, which include the watershed of the Wild Rice River and the Marsh River.

The photos on the cover are from the Olson Agassiz Wildlife Management Area outlet structure, located in Section 21 of Spring Creek Township, Norman County, Minnesota.

Published by:

**Wild Rice Watershed District**

11 East 5<sup>th</sup> Avenue

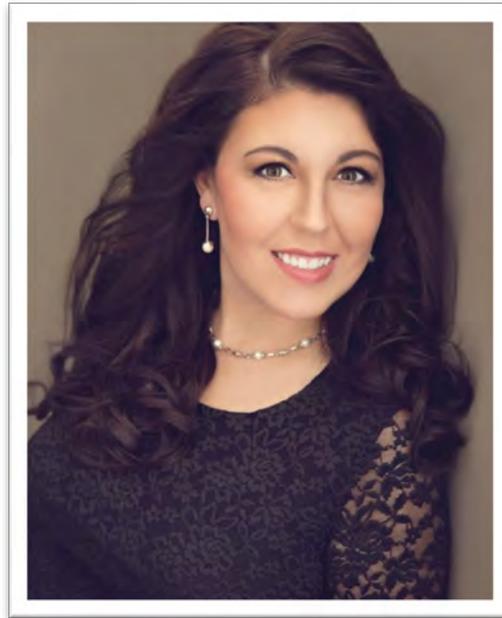
Ada, MN 56510

Phone: (218) 784-5501

Fax: (218) 784-2459

Website: [www.wildricewatershed.org](http://www.wildricewatershed.org)

**2022 WRWD Staff**



Tara Jensen  
Administrator  
[tara@wildricewatershed.org](mailto:tara@wildricewatershed.org)



Stacy Purrington  
Bookkeeper  
[stacy@wildricewatershed.org](mailto:stacy@wildricewatershed.org)



Amy Nelson  
Administrative Assistant  
[amy@wildricewatershed.org](mailto:amy@wildricewatershed.org)

## Table of Contents

<b>Table of Contents .....</b>	<b>1</b>
<b>I. Executive Summary.....</b>	<b>3</b>
<b>II. From the Desk of the Administrator, Tara Jensen .....</b>	<b>4</b>
<b>III. Appointments.....</b>	<b>5</b>
Board of Managers .....	5
Consultants.....	7
Citizens Advisory Committee .....	8
Flood Damage Reduction (FDR) Project Team.....	9
Red River Watershed Management Board (RRWMB) .....	9
Minnesota Association of Watershed Districts (MAWD).....	9
<b>IV. Plan Performance.....</b>	<b>10</b>
Community Levee Improvements – Phase 2 – Perley Grade Raise .....	10
Goose Prairie Wildlife Management Area Enhancements .....	12
Lower Wild Rice Corridor Restoration and Setback Levees .....	17
Upper Reaches .....	19
Project 5 Norman Polk .....	20
Project 13 Olson Agassiz .....	20
Project 25 Norman County Ditch 38 .....	21
Project 44 Hendrum .....	21
Clay County Ditch 18 .....	21
Judicial Ditch 53.....	22
Rural Ring Dike Program .....	22
Hazard Mitigation Rural Acquisition Program .....	22
One Watershed One Plan .....	24
FEMA.....	24
Permit Applications .....	25
January 2022 .....	25
February 2022 .....	26
March 2022.....	26
April 2022 .....	27
May 2022.....	28
June 2022.....	30
July 2022 .....	30
August 2022 .....	31
September 2022 .....	33

October 2022 .....	34
November 2022 .....	36
December 2022 .....	37
<b>V. 2022 Meeting Minutes in Review .....</b>	<b>38</b>
January .....	38
February .....	38
March .....	39
April .....	39
May .....	40
June .....	41
July .....	42
August .....	42
September .....	44
October .....	44
November .....	44
December .....	45
<b>VI. Financial and Audit Reports .....</b>	<b>46</b>

## **I. Executive Summary**

Pursuant to Minnesota Statutes Section Chapter 103D of the Minnesota Watershed Act, the Board of Managers hereby submits the 53<sup>rd</sup> Annual Report of the Wild Rice Watershed District (WRWD), which covers the period of January 1 to December 31 of 2022. The report includes the District's members, technical and citizen advisors, summaries of the plans, goals, water management projects, and communication programs of the District as well as a summary of the District's financial condition.

The District distributes its Annual Activity Report to the Minnesota Department of Natural Resources and the Board of Soil and Water Resources as provided by law. Copies of the report or audit may be obtained from the District Office or through [www.wildricewatershed.org](http://www.wildricewatershed.org).

The Annual Report reflects the Board of Managers' commitment toward serving the residents of the watershed in its mission to provide efficient management of our water resources for the future. The Wild Rice Watershed District is focused on providing the leadership and resources needed to fulfill its water management goals and objectives.

The Wild Rice Watershed District has developed a comprehensive implementation program to accomplish its goals and objectives. Authority for implementation is provided by the legislature under Section 103D of the Minnesota Statutes.

This legislation gives watershed districts the authority to establish rules, require permits, construct and finance improvement projects and perform other activities which contribute to the purpose for which the District is organized. The Watershed District will use this authority granted by the legislature to implement its long-term goals and objectives.

Within the Annual Report you will find evidence of these commitments. The report also reflects the Board of Managers' recent accomplishments while mapping out plans for the upcoming year. The Managers invite comments and suggestions concerning this report.

**Respectfully submitted by  
Wild Rice Watershed District  
Board of Managers  
Greg Holmvik  
2022-2023 Chairman**

## **II. From the Desk of the Administrator**

I have enjoyed my first year as Administrator of the Wild Rice Watershed District. The guidance and knowledge that Kevin Ruud provided me during the past nine years working at the District has helped ease the transition into the leadership role. Having great staff has been the biggest ease during the past year. Stacy assumed the role of Bookkeeper at the beginning of the year and has been a great fit for that position with her organization and computer skills. We were also excited to add Amy Nelson to the team at the beginning of 2022. Amy joined us with several years of customer service experience which helps to serve the public who contact our office.

During 2022, we transitioned back to primarily in person meetings which was greatly appreciated by those participating. The majority of meetings still offer remote attendance options, which is a great feature for those needing to participate from a distance away. It is nice to be able to come back around the table together to collaborate and discuss Watershed topics.

Construction of the Goose Prairie Wildlife Management Area began late summer 2022. This project team was formed shortly after I began working at the District. It was a good feeling to see how the process can work from start to finish. Construction will wrap up in 2023.

We continue to work forward with applicants in the Lower Wild Rice Corridor project. The increase land prices did result in a lack of new applicants for the program. We are hoping that RIM updates to be published in 2023 will help the project gain forward momentum again.

The District completed the voluntary acquisition of six flood buyout properties during 2022, removing those residents from vulnerability during flooding conditions. We also worked with HSEM to seek funding for more applicants interested in the program.

We also worked with HSEM in securing funding to complete the road raises through the community of Perley. They approved 90% of the funding of this project in July, and we were able to secure the remaining 10% from the RRWMB. Construction of this project is scheduled for 2024. The coming year will be focused on completing the project design and working with project partners including Perley, MNDOT, Norman County, USACOE and various utilities that serve the community.

The spring of 2022 also saw several flood events which led to a Federal Disaster declaration. Stacy and I have worked with FEMA to submit damages for reimbursement. I worked at the District for 6 years before I had to go through my first declaration. It was a much quicker lesson for Stacy, and she has done great!

A total of 142 permit applications were received for various projects throughout the district.

**Tara Jensen, Administrator**



### **III. Appointments Board of Managers**

Standing, L to R: Duane Erickson, Mike Christensen, Mark Harless, Greg Holmvik  
Seated, L to R: Dean Spaeth, Curt Johannsen, Raymond Hanson

The Wild Rice Watershed District is governed by a Board of Managers whose job is to preside over the business of the Watershed District as it pursues the conservation of natural resources and flood damage reduction through regulation and use of sound scientific principles.

The Board of Managers is composed of seven managers appointed by County Commissioners for a three-year term. Three managers are appointed by Norman County, two managers are appointed by Mahnommen County, and two managers are appointed by Clay County.

The Board of Managers meets regularly on the second Wednesday of each month at 8:30 a.m. at the District office in Ada, Minnesota.

Name and Office	Appointing County	Year Appointed	Contact Information for Current Managers	Date of Term Expiration
Duane Erickson	Clay	2009	11849 390th St Ulen, MN 56585 (701) 866-3935 duane.erickson46@gmail.com	04/25/24
Mark Harless	Clay	2017	PO Box 37 Borup, MN 56519 (218) 494-3330 mlharlessz4@gmail.com	04/25/24
Dean Spaeth	Mahnomen	2009	1526 210th St Mahnomen, MN 56557 (218) 935-2127 deanandjoann@hotmail.com	04/25/24
Mike Christensen	Norman	2006	4539 Co Hwy 29 Twin Valley, MN 56584 (218) 584-5510 sunnybrookfarms@gmail.com	04/25/25
Raymond Hanson	Mahnomen	2010	4333 Co Hwy 29 Twin Valley, MN 56584 (218) 584-5545 twinvalleyhansons@icloud.com	04/25/25
Curt Johannsen	Norman	2010	PO Box 111 Hendrum, MN 56550 (701) 799-6732 chj74@outlook.com	04/25/25
Greg Holmvik	Norman	2009	401 7th Ave W Ada, MN 56510 (218) 766-5271 gholmvik@loretel.net	04/25/23

## Consultants

The WRWD Board of Managers retains independent contractor consultants who provide all the necessary engineering, auditing, legal and other services and serve at the pleasure of the Board. The District's independent consultants effectively fulfill its obligations, goals and objectives within the approved finances and budget. The following consultants served the District in 2022:

Name	Service Provided	Company Name	Contact Information
Elroy Hanson	Legal Services	Wambach and Hanson Law Office	P.O. Box 340 Mahnomon, MN 56557 Phone: (218) 935-2266
Jerry Bents	Engineer	Houston Engineering, Inc.	1401 21st Ave N Fargo, ND 58102 Phone: (701) 237-5065
Christopher Clasen	Auditor	Justin Clasen & Company, Ltd.	P.O. Box 90 Pequot Lakes, MN 56472 Phone: (218) 568-5242



Jerry Bents,  
Civil Engineer  
Vice President  
Houston Engineering Inc.



Elroy Hanson,  
Attorney,  
Wambach & Hanson Law Office



Christopher Clasen  
Certified Public Accountant  
Justin Clasen & Company, Ltd.

## Citizens Advisory Committee

To ensure public input, the managers have appointed a Citizens Advisory Committee to provide recommendations on matters affecting the Watershed District, including all contemplated projects and improvements. The Wild Rice Watershed District holds annual planning meetings with the Citizens Advisory Committee, as required under Minnesota Statute. Meetings are scheduled for the first Monday in April and the last Monday in November at 10:00 am at the District Office, unless otherwise noted.

Committee Members Contact Information			
Brandon Borgen	1429 180th Street Perley, MN 56574	Cynthia Julin	318 E Main St Ada, MN 56510 (218) 784-2520
Robert Braseth	25415 190th Ave N Ulen, MN 56584 (218) 596-8754	Paul Harless	PO Box 37 Borup, MN 56519 (701) 367-9978
Terry Guttormson	1141 175th Ave Hendrum, MN 56550 (218) 861-6800	Jerome (Joe) Slette	1141 237th St Mahnomen, MN 56557 (218) 936-7147
Corey Hanson	2758 330th St Gary, MN 56545 (218) 356-8678	Matt Speer	2435 140th Ave Mahnomen, MN 56557 (218) 261-0645
Steve Jacobson	1437 County Hwy 4 Hendrum, MN 56550 (218) 861-6155	Kim Syverson	PO Box 216 Ulen, MN 56584
Susan Sunderland	25671 State 92 Bagley, MN 56621 (218) 657-2211	Bridget Guiza	30003 County Hwy 21 Callaway, MN 57521 (218) 401-3470
JoDan Rousu	30003 County Hwy 21 Callaway, MN 57521 (323) 506-6462		

April 13, 2022 – Chairman Holmvik attended; Manager Johannsen did not attend due to illness.

Minutes from the meeting on April 4th, 2022, were distributed and are on file at the District office. Steve Kalbaugh was removed from the committee and staff was asked to advertise for a replacement. Steve has not been able to attend due to moving outside of the District.

May 11, 2022 — Four individuals expressed interest in being on the committee. The Board agrees to accept all four individuals after staff verifies that they reside in the district.

December 14, 2022 - The Citizen's Advisory Committee met on November 28, 2022. Minutes were distributed for review and are on file at the District office

## **Flood Damage Reduction (FDR) Project Team**

The FDR Project Team in the Wild Rice Watershed District was established in 1999, as a result of the mediation process which began in 1997, in an attempt to resolve issues surrounding the development of flood damage reduction projects between water management agencies and stake-holder groups.

A framework was organized to seek solutions to flooding problems, review new flood protection projects, and coordinate efforts early in the planning process. The mediation process allows federal, state, and local agencies, as well as the public and private sectors, to provide input regarding flood damage reduction and environmental impacts.

On January 27, 2010, consensus of the WRWD Board was to schedule Project Team Meetings the fourth Wednesday of every month.

---

## **Red River Watershed Management Board (RRWMB)**

The Wild Rice Watershed District is a member of the Red River Watershed Management Board (RRWMB).

The RRWMB's jurisdiction and authority encompasses the area managed by the individual watershed districts that have membership on the Board. Seven watershed districts within the Red River Valley from the RRWMB including the Bois de Sioux, Joe River, Middle-Snake-Tamarac Rivers, Red Lake, Roseau River, Two Rivers, and Wild Rice.

The RRWMB was created by an act of the Minnesota legislature in 1976 to provide an organization with a basin-wide perspective concerning flooding. Funding is by ad valorem tax levies, as provided by Chapter 163 of the Minnesota Session Laws.

Managers participate in the annual RRWMB conference each spring, which focuses on a basin-wide approach to water management and flood damage reduction.

Manager Greg Holmvik is the delegate to the board with Manager Raymond Hanson as the alternate.

---

## **Minnesota Association of Watershed Districts (MAWD)**

The Minnesota Association of Watershed Districts (MAWD) provides educational opportunities, information and training for watershed districts, managers and staff through yearly tours, meetings, and newsletters. MAWD also represents state-wide watershed district interests at the legislature, before the executive branch, agencies, and other policy makers at the local government level.

## IV. Plan Performance

### Wild Rice Watershed District - Community Levee Improvements Phase 2 - Perley Grade Raises

(Cooperative Project between City of Perley, Norman County, RRWMB, MNDOT and the Wild Rice Watershed District)

**Proposers**

Wild Rice Watershed District and City of Perley MN

**Description/Location:**

The city of Perley has been threatened by Red River flooding on numerous occasions over the years. To prevent these damages, the city, along with support from US Army Corps of Engineers, National Guard, and hundreds of volunteers, have previously raised the existing flood control levees using combinations of sandbags and clay.

Under Phase 1, the MNDNR FDR Grant Assistance Program provided funding to construct an earthen levee around the city of Perley. However, Phase 1 did not include any adjustment to the roadway elevations that pass through the city. As a result, the city is still susceptible to flooding (for events less than the 100- year) through these openings thereby requiring emergency closures in these locations. The closures have been required numerous times since 1997. The installation of these emergency closures result in added costs for flood fighting, extended transportation closures, costly damage to the existing roadways, and public safety concerns for the traveling public.



Phase 2 will be a cooperative project between the city of Perley, Norman County, MNDOT, Red River Watershed Management Board and the WRWD to provide grades raise and eliminate the emergency closure needs.

The Federal Emergency Management Agency (FEMA) recently re-issued the floodplain maps for Norman County. These new maps place the entire city of Perley in the 100-yr floodplain. As a result, all properties are now subject to flood insurance premium requirements. Perley is one the few communities in the Red River Valley that do not have 100-yr flood protection projects in place.

**Flood Control Benefits (Phase 2)**

- Complete Flood Protection Efforts for the Community
- Elimination of future roadway damages and public safety concerns
- Elimination of the need for mandatory flood insurance premiums

**Project Cost: \$2.5M State \$625K (25%) / Non-state \$1.875M (75%)**

**Status:** • **Phase 1 Levee Construction Completed** - Previously funded

- **Phase 2 - R/W Acquisition, Final Design, and Construction Grade Raises**

	Prior Years	FY 2022 (7/21-6/22)	FY 2023 (7/22-6/23)	FY 2024 (7/23-6/24)	FY 2025 (7/24-6/25)
Funding	FDR \$2.40M WD/City \$ 70K	FDR \$0.625 WD \$1.875M* <small>*(Including DOT and County/City/WD/ RRWMB)</small>			
Project Status	Design/ Acquisition/ Construction Phase 1 Completed	Design and Right-of-way Acquisition	Right-of-way and Construction	Construction Completion	

**Key:** DNR=Minnesota Department of Natural Resources; DOT= Minnesota Department of Transportation; FDR=Flood Damage Reduction Work Group; O=Other; RB=Red River Watershed Management Board; WD=Watershed District. **Partners:** Cooperative Project between City of Perley, Norman County, WRWD, Minnesota Department of Transportation, Red River Watershed Management Board and State of Minnesota Flood Damage Reduction Program

January 19, 2022 – Engineer Bents reported that an application for funding the Perley Road Raises was submitted to FEMA and we are awaiting the NHS declaration. A request for project funding from the RRWMB for \$625,000 was granted at their December meeting.

February 9, 2022 – The HSEM Grant Application was submitted to FEMA. A cost share agreement for \$625,000 is anticipated to be approved at the RRWMB meeting on February 15, 2022.

March 9, 2022 – The HSEM Grant Application for the Perley grade raise was submitted to FEMA. A cost share agreement for \$625,000 was approved at the RRWMB meeting on February 15, 2022.

April 13, 2022 – The HSEM Grant Application for the Perley grade raise was submitted to FEMA. We responded to their questions and have had communication with the state regarding funding.

May 11, 2022 – Application submitted to FEMA for the Perley Grade Raise. Administrator Jensen will reach out to follow up with Jen Davis, the State Hazard Mitigation Officer, on the Request for Information answers.

June 8, 2022 – Application submitted to FEMA for the Perley Grade Raise. The application is still being reviewed.

July 13, 2022 – Administrator Jensen reported that FEMA approved 90% funding for the road raise in Perley. The State and RRWMB have committed funding for the rest. A meeting is scheduled for August 2nd to go over plans. Construction could start as early as 2023.

August 10, 2022 – Administrator Jensen reported that a kickoff meeting was held for the Perley Road Raise. The anticipated construction start date is Summer 2024. Lucas Spaeth asked the Board to consider including the design of the Fire Frost ATV trail with the Perley Road Raise project. The Board voted to allow Houston Engineering to include the trail project design in the Perley Road Raise project.

September 14, 2022 – Administrator Jensen provided an update stating that the review of concept plans has been completed. We are waiting for any additional comments from Norman County before proceeding to 30% design.

October 12, 2022 – Administrator Jensen provided an update stating that we are waiting for FEMA grant approval for the funding. We are holding off on taking the next step until the grant agreement is in place.

November 16, 2022 – Administrator Jensen provided an update stating that we are still waiting for FEMA grant approval for the funding.

December 14, 2022 – Administrator Jensen provided an update stating that we are still waiting for FEMA grant approval for the funding. The design is 30% underway with the goal to begin construction in 2024.

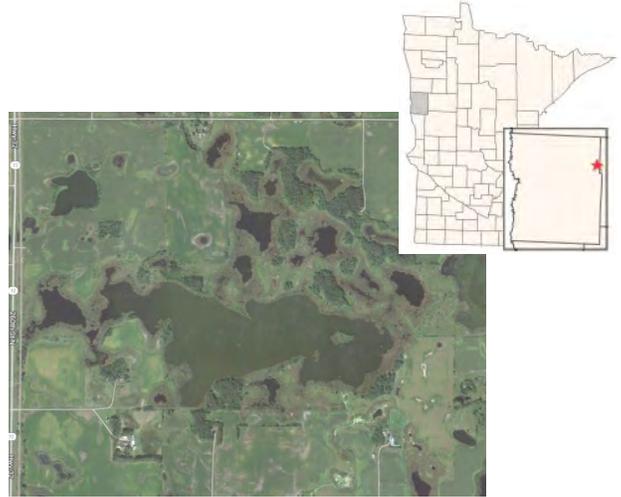
# Goose Prairie Wildlife Management Area Enhancements

**Proposers:**

Wild Rice Watershed District and MNDNR

**Description/Location:**

The Wild Rice Watershed District and Minnesota Department of Natural Resources have been cooperatively working to develop a plan to **provide improved wildlife management operational capabilities and enhanced flood damage** reduction benefits at the Goose Prairie Wildlife Management Area (WMA). The WMA (491 acres) has long provided hunting options for forest game birds and waterfowl as well as wildlife viewing options for wetland and prairie wildlife. However, the WMA currently has no operable outlet and has undergone significant degradation in recent years due to high water levels. The proposed plan would install an operable outlet structure to allow for enhanced wildlife management capabilities, while also providing additional runoff retention capacity.



**Project Benefits:**

- Wildlife Management**     The project will allow for improved wildlife pool management and improve habitat for spring and fall migrating waterfowl, shorebirds, and related species by enhancing the diversity and composition of wetland plant communities and aquatic invertebrate populations.
- Habitat Restoration**     The establishment of an additional 119 acres of permanent vegetation buffer areas to the WMA to improve upland wildlife habitat.
- Water Quality**             Improve water clarity by providing a seasonal variation of water levels which will restore wetland plant communities and control rough fish numbers.
- Flood Control**              The project will provide approximately 1,500 ac-ft of retention in the headwater area of the South Branch of the Wild Rice River drainage basin. This will provide both local (*approximately an 80% local peak flow reduction*) as well as Red River flood damage reduction.

**Project Cost: \$1,700,000     State (65%±) \$1,100,000 / Non-state (35%±) \$600,000**

**Status: EAW Review – Record of Decision Complete - \$600K LSOHC Approved**

	Prior Years	FY 2020 (7/19-6/20)	FY 2021 (7/20-6/21)	FY 2022 (7/21-6/22)	FY 2023 (7/22-6/23)
Approvals		WD/DNR/COE/O			
Funding	LSOHC \$0.600M WD - \$200K* (Early Design and Concept Development) RRWMB - \$250K	FDR \$.500M (30%) WD - \$150K			
Project Status	Pre-design / EAW Design/Permitting/Acquisition Options	Permitting/Acquisition & Construction	Permitting/Acquisition & Construction	Construction	Construction Completion

**Key:** DNR=Minnesota DNR; FDR=Flood Damage Reduction Work Group; RB=Red River Watershed Management Board; WD=Wild Rice Watershed District.

**Partners:** Cooperative Project between MNDNR, Township, WRWD, RRWMB and State of Minnesota Flood Damage Reduction Program

January 19, 2022 – Administrator Jensen provided an update on communication with representatives for the Oberg party and Kyle Bergren. The Board authorized staff to offer Bergren a requested land trade with Bergren paying the difference in the appraised values with trade by the February Board meeting. Staff was also authorized to offer Kjos \$2,000 for the easement needs and draft a response to be returned to the Peterman party which will be given through Attorney Ripple's office.

February 9, 2022 – Administrator Jensen provided an update on acquisitions. Kyle Bergren asked to meet with Administrator Jensen and two Board members. Chairman Holmvik and Manager Harless volunteered. The Board asked Jensen, Holmvik, Harless and Engineer Bents to meet with Kyle Bergren as requested. Travis Amundson will contact Administrator Jensen next week following his discussion with Oberg. A meeting has been requested with the Petermann parties and their attorney to discuss project details. Ed Anderson has no objections but no desire to go forward. Todd Kjos would like to purchase the non-tillable Bergren land. He requests that no trees are removed and that he can put a culvert in to access his deer stand. Attorney Hanson verified that some language could be added granting him access. The Board voted to update the Kjos offer to \$2,970 to be in line with the updated appraisal. Staff was authorized to send final offer letters to Kjos and Anderson. Resolution 21-1 Determining the Necessity for and Authorizing the Acquisition of Certain Properties for Flood Protection Purposes was passed. It is noted that the staff plans to continue negotiations with remaining landowners through the eminent domain proceedings.

March 9, 2022 – Administrator Jensen provided an update on acquisitions. On the Bergren property, staff redetermined acres for flowage easement. On the east parcel is .6 tillable and 7.4 non-tillable acres. The offer of \$4,996.00 for the flowage easement needs was approved by the Board. Bergren also requested a ditch on the east parcel be surveyed to confirm that the flowage easement estimates are accurate. Easement documents are being drafted by Attorney Hanson for the Dahl property. Ed Anderson presented a counteroffer of \$15,995.00 and up to \$800 for attorney fees. The Board authorized staff to counteroffer \$15,995 and no attorney fees. Oberg (Travis Amundson) presented a counteroffer to Administrator Jensen of \$27,000 and if the DNR is ok with it, repair the crossing on the East parcel. The Board authorized staff to counteroffer \$25,000. The Petermann parties and their attorney will be reaching out to us to schedule a meeting. Todd Kjos would like us to re-stake the easement area. We plan to do that at the same time as the Bergren survey. Title opinions have been completed by Attorney Hanson's office and Attorney Ripple is continuing with eminent domain preparation.

April 1, 2022 – A Special Meeting was held. Administrator Jensen provided an update on negotiations. A meeting was previously set for April 12, 2022, at 2:00 P.M at Attorney Baer's office to further discuss negotiations with the Petermann party. The Board approved Kyle Bergren's request of \$15,000 for 10 non-tillable acres and the district will cover closing costs. Mr. Bergren will rent the remaining 120 acres in Spring Creek Township and the land traded to the District in Goose Prairie Township for the current rental we are receiving, for a term of 3 years, beginning January 1, 2023. The district will flag the boundary of the temporary easement.

The Board approved Todd Kjos' request to have the district install a low water crossing in the old channel to the South of his property, move the new ditch to the West so there is a corridor between the two pieces in one area and an easement to access the District owned ag land for hunting purposes from September 1 (or when crops are off) until December 31 annually, for a term of either 50 years or Todd's lifetime. The Board authorized staff to offer the District owned property east of the newly aligned channel to Mr. Kjos at a rate of \$1,500 per acre.

The Board approved Travis Amundson's counteroffer of \$29,000 for the flowage easement needs and for the district to widen the Texas Crossing to 32' on the East parcel.

Staff was authorized to submit the Goose Prairie easement application for the township road right of way with a \$2,000 application fee to the DNR.

April 13, 2022 – Administrator Jensen provided an update on acquisitions. A meeting was held on April 12, 2022, with the Petermann party, at Attorney Baer's office. Updated lidar was provided at the meeting to account for possible error in the reading. The Board approved the current counteroffer from the Petermann party of \$28,000. Staff is waiting for a response from the mortgage company for the Eric Dahl property. Attorney Hanson's office is scheduling the closing for Ed Anderson. Documents were mailed to Kyle Bergren & Travis Amundson on April 7th for review. Attorney Hanson's office is making some changes to Todd Kjos' documents. Administrator Jensen is meeting with Todd on April 15th to look at the crossing. She'll take the documents to him at that time.

Advertising for project construction will begin on April 19th. The District will open bids on May 10th and allow for 60 days to award the contract. We are carrying forward with the DNR permitting process since a verbal agreement was reached regarding the easement needs. Our plan is to begin construction on the project in the Summer of 2022.

May 11, 2022 – Administrator Jensen provided an update on the Goose Prairie WMA project and the acquisitions. Kyle Bergren's documents should be signed today after the meeting. Ginger Petermann's Purchase Agreement and Easement have been signed. The settlement statement is done. Todd Kjos verbally accepted. There are some minor changes required by Kjos. Administrator Jensen anticipates that he will sign soon. Travis Amundson's Purchase Agreement and Easement have been signed. The settlement statement is done. Ed Anderson closed on May 2. Eric Dahl is working with the bank for a release on the lien for the mortgage company.

The JPA is in progress in St. Paul and will stay on the agenda for next month. This will formalize the proposed operation plan. The right of way documents are under review by the MNDNR. Federal clearance is required. Rinke Noonan has halted eminent domain proceedings at our request, to see which Purchase Agreements are signed. RRWMB approved an increase in funding from \$400,000 to \$557,000. Engineer Bents provided an update on the bidding process. We have 60 days of hold available before awarding the contract. There is a power line that will need to be moved. The Board approved the quote of \$22,300.00 to remove the power line.

June 8, 2022 – Administrator Jensen provided an update on the Goose Prairie WMA project:

The JPA was approved by the Board. Kyle Bergren's closing documents should be ready by the end of next week. Travis Amundson's documents have been sent out. Houston is working with the bank for a release for the flowage easement on Eric Dahl's property. Todd Kjos's attorney has just finished reviewing the documents and they should be signed soon.

The federal review is in process by the MNDNR. The Red Board increased their funding on the project. Engineer Bents stated that we are waiting on dam safety & public waters permits, which is part of the process. Bids have been received and we have until July 9, 2022, to award the contract. Due to long manufacturing times, Engineering suggests that we get the gate for the project ordered now. There will be an extra cost since we'll have two mobilizations instead of one. The Board approved the contract with Landwehr Construction for Phase I of the project at a cost of \$94,066 to order the gate. Rob Baden gave an update on the federal review process.

July 8, 2022 – A special meeting of the Wild Rice Watershed District Board of Managers was held on Friday, July 8, 2022. Managers in attendance included: Greg Holmvik, Duane Erickson, Raymond Hanson, Dean Spaeth, Mike Christensen and Curt Johannsen and Mark Harless. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Levi Liebl and Bookkeeper Stacy Purrington.

Engineer Bents provided an update on the status of the permits needed for the project from the Minnesota Department of Natural Resources and US Fish and Wildlife. Administrator Jensen provided an update on land acquisitions. Kjos' easement is ready to be recorded. Bergren's family had an unforeseen schedule change that arose yesterday so will meet with Administrator Jensen or District staff either over the weekend or on Monday. Travis Amundson notified Jensen that the papers should be back here by the end of the week. We received the Dahl release from the mortgage company. Attorney Liebl will provide additional information when he arrives.

Engineer Bents and Administrator Jensen presented the Supplemental Resolution of the Board of Managers to Supplement Order Establishing CD#18. Administrator Jensen read the Resolution to the Board, and it was approved.

Engineer Bents gave an update on the constructions contract. The bid expires tomorrow. The Board awarded the contract to Landwehr Construction, Inc. Since this contract was awarded today, there is no need for the additional contract that was previously approved at the June 8, 2022, regular board meeting.

Attorney Liebl gave an update on Eric Dahl stating that they are ready to close. His office will schedule the closing.

Manager Erickson stated that he was notified that there are weeds taking over part of the Bergren property. Administrator Jensen will talk with Kyle Bergren at closing and get someone out there to get it mowed as soon as possible.

July 13, 2022 – Administrator Jensen provided an update on the Goose Prairie WMA project: All easements have been delivered to the Recorder's office. Three of the easements are back and have been sent to the DNR for permitting. Deeds for the Bergren property will be sent to the Treasurer's office today. Kyle will take care of the weeds and send the WRWD a bill for his time. Deeds for the Kjos property will be done after Bergren's are recorded. Engineer Bents reported that the contract was awarded at the Board of Managers Special Meeting on July 8th, 2022. The contractor should start the project by the end of the month. Staff has a meeting with the DNR this Friday regarding permits.

August 10, 2022 – Administrator Jensen provided an update on the Goose Prairie WMA project stating that the DNR permits and permissions are in place. A pre-construction meeting was held on August 8, 2022, and construction is scheduled to start on August 22, 2022.

September 14, 2022 – Engineer Bents gave an update on the project. After several scheduling delays, the construction will start this week. The estimated completion date is the end of April 2023.

October 12, 2022 – Engineer Bents gave an update on the project. The surcharge pile is in place and settlement plates are in. The first stage of the road raise is done. The realignment on the USFWS property will be done this week. They will move back the second stage of the road raise which will be done in the next couple of weeks. The ditch south of the road is 10% done. The concrete structure won't be put in place until later this winter to allow time to make sure the ground is done settling. The Board approved a pay request from Landwehr Construction for \$277,992.33.

November 16, 2022 – Engineer Bents gave an update on the project. Crews are waiting for settling to occur before installing the concrete box on the South side. Some ditch cleaning work has been done downstream. The realignment through the USFWS property is mostly complete. Sediment removal on the East side is complete. The ditch realignment to the South is 75% complete. The Board approved a pay request from Landwehr Construction for \$311,546.27.

December 14, 2022 – Engineer Bents gave an update on the project. The work is substantially complete except for the seeding. There is currently a mound of material sitting where the control structure will sit. The material is being used for weight to prevent settlement. The Board approved a pay request from Landwehr Construction for \$283,551.62.

# Lower Wild Rice Corridor Restoration and Setback Levees – Phase 1

**Proposers**

Wild Rice Watershed District



**Description/Location:** The overall proposed corridor restoration project extends along the Wild Rice River from just SE of Hendrum, MN to about six miles east of Ada, MN. The overall restoration corridor length is approximately 23 miles long. Within this reach of river, the adjacent existing levees would be set back to encompass the river’s historic meander belt (about ½ mile wide). Oxbows that were cut off by the 1950s Corps’ channelization project would be reconnected to the river channel. Flows above an approximate Two-year event would exceed bank full capacity and inundate the leveed floodway/riparian corridor similar to natural riverine behavior. This feature would restore form and function to the floodplain, increase natural habitat, and restore connectivity to segmented floodplain forest. Due to the overall size of the initiative, the project will be conducted in multiple phases over the next 10 – 15 years. Phase 1 of this project will include an approximately 5-mile reach of this corridor.

**Project Benefits:**

**Flood Control** The setback levees will be constructed to provide a minimum 10-year level of protection for adjacent property.

**Water Quality** The Wild Rice River is currently listed as impaired water for turbidity. In addition, to reducing bank erosion, the proposed project will improve water quality by allowing suspended sediment to continue through the system and reduce turbidity in the river.

**Wildlife and Habitat:** The establishment of the permanent vegetation corridor & restored river channel along 23 miles will improve wildlife habitat and provide enhanced connectivity along the river.

- Steps:** **Step 1 – Design Land Acquisition** – Locally Funded along with LSOHC and existing land programs
- Step 2 – Corridor Vegetation and Setback Levee Construction** – Future 2021-2024 Requests
- Step 3 – Channel Rehabilitation** – Future Funding from LSOHC and Other Sources

**Project Cost: \$8,000,000 State 75%± (\$6.0M) / Non-state 25%± (\$2.0M)**

**Status Phase 1: Acquisition is underway utilizing LSOHC funding and other applicable programs at an estimated \$10.7M in anticipated costs.**

	Prior Years	FY 2019 (7/18-6/19)	FY 2020 (7/19-6/20)	FY 2021 (7/20-6/21)	FY 2022 (7/21-6/22)	FY 2023-2024 (7/23-6/24)
<b>Funding</b>	WD/RB & Mdtm Wk Grp \$0.015M LSOHC \$2.270M	Mdtm Wk \$0.015M	FDR \$0.15M WD/RB \$0.1M LSOHC \$2.27M O \$ 1.500M	FDR \$0.600M WD/RB \$0.100M LSOHC \$2.000M O \$1.200M	FDR \$2.25M WD/RB \$0.75M	FDR \$3.0M WD/RB \$1.0M
<b>Project Status</b>	Project Development; Assessment & Pre-Design	Pre-Design & Acquisition Continuation (Appraisals)	Design; Permitting; Acquisition.	Acquisition. Corridor Vegetation;	Acquisition; Corridor Vegetation;	Acquisition; Corridor Vegetation.

**Key:** DNR=Minnesota DNR; FDR=Flood Damage Reduction Work Group; LSOHC = Lessard Sams Outdoor Heritage Council; O=Other; RB=Red River Watershed Management Board; WD=Wild Rice Watershed District.

**Partners:** Cooperative Project between MNDNR, WRWD, and State of Minnesota Flood Damage Reduction Program

February 9, 2022 – The Board approved the Chairman to sign the exercise notices for Kroshus (two parcels), Olson and Wagner as well as a purchase agreement for D & W Kroshus LLLP that was sent to Kim Peters (representative) for her review. The District received two applications for acquisitions on residential properties in this area. The Board authorized Administrator Jensen to get appraisals on two additional residential properties.

March 9, 2022 – An amended exercise notice was presented for D & W Kroshus LLLP. The appraisal for two additional acquisition properties should be ready by April 4, 2022.

April 13, 2022 – Staff is working on closing statements and documents for the Kroshus building site and also getting closer to closing some easements along the Lower Wild Rice corridor. Staff is also determining if the appraisals being obtained for the home acquisitions meet the LSOHC grant requirements.

May 11, 2022 - Administrator Jensen provided updates on the Lower Wild Rice project. We received the settlement statement for the Kroshus building site. Closing date will be determined. We are working on getting the remainder of the closing documents to get the RIM and Supplemental Easements closed. Manager Erickson asked Curt Jacobson and Brian Borgen to stay for the Lower Wild Rice discussion. Jacobson and Borgen both voiced their concerns once again with the Upper Reaches project. Lengthy discussion ensued.

June 8, 2022 - Attorney Liebl provided an update on the project. Olson & Wagner: we are close to closing on both; getting right-of-way easements in place and they'll be drafted soon. Kroshus: amended title opinion going out today.

July 13, 2022 – Administrator Jensen reported that staff is working on easements for Wagner, Olson, Kroshus and Kovash properties. Staff will do another mailing in August to all landowners.

August 10, 2022 – Administrator Jensen reported that staff sent an annual mailing to all landowners along the corridor to see if there is any more interest in the program.

September 14, 2022 – Administrator Jensen provided an update. We are moving forward with current applicants and looking at possibly restructuring the rates in the coming year.

October 12, 2022 – Administrator Jensen provided an update. Currently, there are no new applicants, and we are working on closing the ones that we have.

November 16, 2022 – Administrator Jensen provided an update. Currently, there are no new applicants, and we are working on closing the ones that we have. The Board approved Jensen's request to send a letter to LSOHC to explain the challenges we are facing and why we may have to return some of the funding.

December 14, 2022 – Administrator Jensen provided an update. Currently, there are no new applicants, and we are working on closing the ones that we have.

## Upper Reaches

January 19, 2022 – Discussion was held regarding the project easement needs. The Board authorized Attorney Ripple to contact Curt Jacobson to attempt to continue negotiations through the eminent domain proceedings with the approval to offer an updated easement offer of \$2,000.

February 9, 2022 – The Board authorized the Chair to sign the exercise notices for Strand and McNamar. Brian Borgen presented concerns regarding the levee repair southeast of Ada. A copy of the Upper Reaches Maintenance Policy was provided to Mr. Borgen. Lengthy discussion regarding the project history, repair plans and ditch authority obligation was held.

March 9, 2022 – The Jacobson Eminent domain hearing is scheduled for March 16, 2022. On the McNamar and Strand properties, exercise notices have been executed, and easement documents are under legal development. Manager Erickson asked if he could attend the eminent domain hearing. He was advised that the District will be represented by staff, legal and engineering consultants, but he could attend as a private citizen if so desired. He was advised by Attorney Hanson not to speak on behalf of the District at the hearing.

April 1, 2022 — A special meeting was held. The Curt Jacobson hearing was held last Friday, March 25, 2022. Mr. Jacobson would like to settle with the district for \$3,000 and stop eminent domain proceedings. The Board authorized staff to offer \$2,000 to settle and stop eminent domain proceedings. An Application for Water Quality Funding was submitted to the Red Board to help with cost shares for the repairs. That application will be reviewed at the Red Board Meeting on April 19, 2022. Advertising for project construction will begin on April 19th, with bids to be opened May 10th and the project to be awarded following the opening.

April 13, 2022 – Jacobson-approved the Board's offer of \$2,000 for the easement needs and signed the settlement agreement. The easement documents are being prepared. McNamar signed the easement on April 11, 2022. Strand's documents have been mailed to all parties.

May 11, 2022 — The right of way is secured and recorded. We moved the bid opening to May 24th due to flooding conditions. The additional RRWMB funding request of \$150,000 should be decided on May 17th. Curt Jacobson and Brian Borgen voiced their concerns about erosion and sedimentation on the Upper Reaches project during open mic.

June 8, 2022 – The bid opening was held, and the low bid was \$335,200.50 from Rigid Excavating LLC. The Board voted to award the contract to Rigid Excavating. As a follow-up to last month's discussion with two concerned landowners, Engineer Bents provided the history of the Upper Reaches project and potential options for the board to consider. After discussion, the Board instructed staff to prepare a letter to the US Corps of Engineers asking them to consider the project under the 1135 program.

July 13, 2022 – The contractor plans to have the project completed by October 3rd and be out of the area prior to hunting season.

. The Board discussed two Maintenance Requests from Curt Jacobson. Discussion was held. The Board authorized staff to do a survey to determine how much the sediment level has changed since the last survey.

August 10, 2022 – Rigid Excavating started work yesterday on the Upper Reaches repair project. Landowners were notified that Houston survey crews will be in the Upper Reaches project area to obtain information about sediment deposits. Surveying is scheduled to start next week.

September 14, 2022 – Administrator Jensen gave an update on the project. Pay request #1 from Rigid Excavating LLC for \$50,920.14 was approved. Engineer Bents presented the results of the cross-section survey that was done in response to a maintenance request received by the district. Discussion was held. Staff was authorized to schedule a meeting with the appropriate agencies to discuss our options.

October 12, 2022 — The north site is done and seeded. The south side will be completed next week. The pay request from Rigid Excavating in the amount of \$113,718.12 was approved. A kickoff meeting was held to discuss forming an Upper Reaches Project Team. Engineer Bents gave a summary of the discussion and the recommendation from the group of who should be involved. The Board decided not to have Manager representation on the team at this time but may decide to do so at a later date.

November 16, 2022 — The North and South side are approximately 85% complete. A change order for \$10,000 and a pay request in the amount of \$147,460.97 from Rigid Excavating was approved. The Upper Reaches Project Team meeting was delayed due to harvest and will be held in December. Manager Holmvik volunteered to be on the team.

December 14, 2022 – Erosion repair South of Ada is 95% complete. The contractor will finish in the spring. Administrator Jensen reported that the Upper Reaches Project Team meeting will meet this Friday, December 16, 2022. Landowners Brandon Borgen and Kevin Peters will participate on the team.

---

## **Project 5 Norman Polk**

October 12, 2022 – Engineer Bents stated that a hydraulic study of the Norman Polk ditch will be presented during the next Board meeting.

---

## **Project 13 Olson Agassiz**

January 19, 2022 – The Board approved the Olson Agassiz Pay Request presented by Gordon Construction in the amount of \$9,731.77.

February 9, 2022 – The 5-year Joint Powers Agreement for Olson Agassiz was approved.

July 13, 2022 - An update was given on the open complaints. Payment of \$22,121.73 to Gordon Construction for repairs at Olson Agassiz was approved by the Board.

August 10, 2022 – An update was given on open complaints. The final pay request of \$1,676.50 to Gordon Construction for repairs at Olson Agassiz was approved.

---

## **Project 25 Norman County Ditch 38**

January 19, 2022 – Engineer Bents gave an update on the Ditch Relocation Option for Project 25 Green Meadow Township. He and Administrator Jensen will have a call next week with Green Meadow Township representatives prior to presenting the plans to FEMA. A decision on WRWD cost share potential is pending.

February 9, 2022 – The Township is contacting their FEMA representative and staff will wait to hear back before proceeding.

---

## **Project 44 Hendrum**

January 19, 2022 – A quote for \$4,870 was received from Gordon construction for gate repair work in Hendrum and will be repaired when weather allows this spring.

---

## **Clay County Ditch 18**

May 11, 2022 — A proposed land trade signed by Andrew Austinson was presented to the Board for consideration. Austinson was requesting to trade 156 acres he owns in the previously identified CD18 storage Administrator Jensen and Attorney Hanson advised that the difference in assessed values of the property was minimal and the District owned property was purchased with the intent to trade for parcels within a project site. Discussion was held that if the District sought to purchase the property for the purpose of the project, they would likely pay a premium on the land, which would negate and exceed the difference in assessed values of the property. The Board approved the trade. The Board instructed Administrator Jensen to reach out to the other adjacent landowners regarding property for this project.

June 8, 2022 – Administrator Jensen noted that although Manager Erickson is absent from the meeting, he called and wanted it on record that after thinking, he is not in favor of the land swap that occurred at last month's meeting due to the difference in assessed values and the proximity to the Goose Prairie WMA project.

July 13, 2022 – Manager Erickson brought maps and data to show land sales in 2021 and voiced that he is opposed to the Austinson land trade. Board discussion regarding the topic did not occur.

December 14, 2022 – The District received three petitions from Cris Anderson to outlet into Clay County Ditch 18 for permits # 22-137, 22-138, and 22-139. Discussion was held and the permits were viewed. The petition hearing will be held at the January 11, 2023, Board Meeting at 9:00 a.m.

## **Judicial Ditch 53**

January 19, 2022 — Administrator Jensen will follow up with property owners where a right of way acquisition is necessary for the JD 53 outlet repairs. The exhibit documents are being finished by engineering prior to easement documents being drafted by Attorney Hanson.

February 9, 2022 — JD 53 easement purchase agreements are pending from legal. Swenson verbally agreed to the terms as presented. Administrator Jensen will follow up with Aamodt and Rostberg. The purchase agreements will be mailed to landowners once complete.

March 9, 2022 — Administrator Jensen plans to meet with three property owners regarding easements on or around April 12, 2022. Following that meeting it is recommended that the Board schedule a hearing with all landowners in the benefiting area.

April 13, 2022 — Two of the three landowners are opposed to the project. The Board decision is to postpone the repair project and monitor the ditch for the next few years.

September 14, 2022 — Engineer Bents provided an update on a residential bridge replacement request on Judicial Ditch 53. The structural inspection found the bridge to be deficient. The hydraulic analysis and preliminary plans are complete. Staff was authorized to finalize plans and obtain quotes.

October 12, 2022 — The bridge replacement project will be postponed until Spring 2023 to have time to get materials and wait until after Spring runoff.

---

## **Rural Ring Dike Program**

December 14, 2022 — The District received applications from two parties. The Board authorized staff to have the parties sign agreements, develop preliminary plans and seek funding through the Red River Watershed Management Board.

---

## **Hazard Mitigation Rural Acquisition Program**

January 19, 2022 — Administrator Jensen stated that she recently received appraisals for all locations. Three of the locations will be partial property acquisitions, while the other four will be full property acquisitions. Staff will work to obtain abstracts from the owners. Attorney Hanson's office will work on purchase documents for the full property acquisitions.

February 9, 2022, — Administrator Jensen provided updates on each property. Moving forward, funding is in place for the acquisitions. The Board approved the Rudell Purchase Agreement and authorized staff to close when the legal process is completed. For the Wegge property, an appraisal update will be done to add in the garage. On the Ista, Vik, Jacobson, Welch & Paulsrud properties, purchase agreements are drafted and will be given to owners for review.

March 9, 2022 — Administrator Jensen provided updates on each property. We anticipate closing on the Ista property in the Summer or Fall of 2022. The Vik's would like to wait until Fall 2022 to close. The District anticipates closing on the Jacobson, Welch, Paulsrud and Wegge properties in the Spring of 2022. We closed on the Rudell property on February 28, 2022, and are now awaiting inspection and demolition. The Resolution of Board of Managers to Allow Administrator to Sign Settlement Statements RE 2022 Flood Buyouts was approved and Chairman Holmvik was authorized to sign all remaining agreements.

April 13, 2022 — Administrator Jensen provided updates on each property. The Landowners on the Ista property are currently looking for a new place to live. The Viks are coming back from Tennessee and will need to put a garage up to store their items before we close. We are waiting for the estate hearing on the Jacobson property. Closing is scheduled for April 13, 2022, following the regular board meeting. Staff is waiting on abstract updates for the Paulsrud and Wegge properties. We closed on the Rudell property on February 28, 2022, and are awaiting inspection and demolition.

May 11, 2022 — Administrator Jensen provided updates on each property. We are waiting for the estate information and settlement statement on the Jacobson property and anticipate closing in May. Attorney Hanson's office is preparing settlement statements and anticipates closing on the Paulsrud and Wegge properties the Week of May 16th. The Rudell and Welch properties are closed. We anticipate closing later in the Summer or Fall on the Ista and Vik properties. Hazard Materials inspection will be completed the week of May 23, followed by advertising for bids for demolition and award a contract on the first 5 properties.

June 8, 2022 — Administrator Jensen provided updates on each property. Hazmat inspections were done on these properties the week of May 23 and they were closed: Jacobson, Paulsrud, Wegge, Rudell & Welch. We will close on the Ista property later this month. We plan to close on the Vik property later this Summer or Fall.

July 13, 2022 — Bid opening is scheduled for August 2, 2022, for the demolition of five properties: Jacobson, Paulsrud, Wegge, Rudell & Welch. The Ista property has been closed. We anticipate closing on the Vik property late Summer or Fall.

August 10, 2022 — The Board awarded the demolition contract to the low bidder, Feldt Plumbing. The hazardous materials inspection was completed on the Ista property, and we are waiting for the report to come back. We anticipate closing on the Vik property this Fall.

September 14, 2022 — Phase 1 of the demolition contract is for the Welch, Jacobson, Rudell, Wegge and Paulsrud properties. Demolition is occurring on those properties. Phase 2 is the demolition of the Ista property. Staff was authorized to prepare a packet for public advertisement of the demolition contract for the Ista property. Staff was authorized to advertise for bids on the Jacobson flood property upon completion of the demolition.

October 12, 2022 — Administrator Jensen provided an update. The houses are all either demolished or moved as of this week. Well-capping has been delayed due to a death in the family. Work is projected to be finished at each site before our next board meeting. A pay request from Feldt Plumbing & Excavating, LLC was approved for \$65,219.87. We are currently advertising bids for the Ista home. Bid opening is scheduled for November 8, 2022, and we look to award the bid at the November 16th board meeting. Final completion is projected for June 15, 2022. Estimates were prepared on four additional properties and a notice of interest was submitted to FEMA to see if funding is available.

November 16, 2022 — Engineer Bents provided an update on the project. Construction on the first phase is substantially complete. A pay request from Feldt Plumbing & Excavating, LLC was approved for \$129,112.13. Bid opening was held for the demolition of the Ista property. Lyle Wilkens submitted the only bid. The contract was awarded to Lyle Wilkens for \$69,975.00. Administrator Jensen reported that acquisition of the Vik property is on hold until Spring 2023. The District requested funding for four additional applicants.

December 14, 2022 — Engineer Bents provided an update on the project. Phase 1, demolition of the first 5 properties, is complete. We are holding a 5% retainer from the contractor until grass can be established in the Spring. The contract was awarded for Phase 2, the Ista property. The contractor will start after the asbestos contractor is finished. Phase 3, the Vik property, is on hold until Spring. Phase 4 includes four new applications. The applications are pending benefit cost analysis and funding requests.

---

## **One Watershed One Plan**

February 9, 2022 — Manager Harless returned to the SWCD funding requests from earlier in the meeting. Discussion was held regarding the current 1W1P implementation agreement and other funding options. It was determined that Administrator Jensen and Engineer Bents will review funding options and present a draft of a formula to equally fund these SWCD projects.

May 11, 2022 — The Steering Committee met to develop a budget and work plan for the fiscal year 2023 grant submittal. It will be presented for Policy Committee consideration on June 27<sup>th</sup>.

July 13, 2022 — The Policy Committee met on June 27, 2022. Manager Harless was in attendance. The committee was one person short of meeting a quorum, so it was rescheduled for July 25, 2022, to review the budget for the next application.

August 10, 2022 — The Policy Committee met on July 25, 2022, where they approved bylaws stating they will meet twice annually with the option to attend remotely. The committee will reorganize annually.

September 14, 2022 — Administrator Jensen reported that the submitted workplan and budget for the next two years was accepted.

---

## **FEMA**

June 8, 2022 – FEMA was here May 26, 2022, to do an initial damage review. Mike Buerkley with Houston Engineering presented initial damages for the WRWD. We are waiting for an official declaration and continue to evaluate damages.

July 13, 2022 – Administrator Jensen reported that we are waiting for an official FEMA declaration and continue to evaluate damages. Contractors have started repairing some of the damage.

August 10, 2022 – Administrator Jense reported that an official FEMA disaster declaration was issued. An applicant briefing will be held on August 17, 2022. Following that meeting, a damage assessment will be done.

## Permit Applications

For all permit application for **subsurface drain tile installations**, the watershed adopted the following standard conditions and recommendations:

- 1) Recommendation that the applicant contact and coordinate with the NRCS/SWCD offices to ensure approval/clearance regarding any potential wetland issues (and with the USFWS for installation of tile on any parcel that is under easement from the USFWS).
  - 2) Recommendation that the applicant obtain approval from the necessary road authorities (township, county, state...) for any work in the road R/W and the drainage authorities (county) for outlets to legal ditches not under WRWD Watershed jurisdiction.
  - 3) Approved with the condition that the applicant is responsible for adequate erosion control measures at the outlet of the tile system. This should include the installation of riprap or other protection measures at pump outlets. It will remain the responsibility of the applicant to maintain this protection as long as the tile is in place and operating.
  - 4) Approved with the condition that all gravity outlets be installed about (however not more than 2 feet above) the elevation of the original design grade line of the receiving ditch or channel.
  - 5) Pumped Outlets Only – Approved with the condition that the pump(s) not be operated during freezing conditions and during times of downstream flooding, and that pumps and associated pipes will not be installed about ground and will block vehicle traffic on the R/W of ditch systems. Also, all disturbed areas in ditch R/W's will be restored and reseeded to preexisting conditions.
  - 6) Pump stations or other tile control structures, shall not be placed within the R/W of existing legal ditch systems or within a distance determined as follows (6 times the depth of the ditch, measured from top of spoil bank elevation to bottom of ditch from the field side bottom of the ditch), whichever is greater, unless otherwise approved in writing by the WRWD. For example, if the vertical depth measured from top of spoil bank elevation to the bottom of the ditch is 8 ft., the pump station shall not be located within 48 ft. from the field side bottom of the ditch, or within the existing R/W, whichever is greater.
- 

## January 2022

### Approved

- Keith Berndt (Norman County), Section 21, Anthony Twp. Permit #22-001 to replace a bridge with (4) 12' X 10' R.C. box culverts.

### Tabled

- Johnson Bros Farms, Section 35, Hegne Twp. Permit #21-093 to install a new 18" or 24" centerline culvert pending previously requested information from the applicant.
- Brian Ramsrud, Section 11, LaPrairie Twp. Permit #21-105 to install a crossing over Mosquito Creek with a 6 foot or 8-foot diameter culvert pending previously requested information from the applicant.
- Kelly Schultz, Section 23, Goose Prairie Twp. Permit #21-142 to install a new 18" centerline culvert pending previously requested information from the applicant.
- Gerald Lien, Section 34, Flom Twp. Permit #21-145 to install subsurface drain tile pending a field review.
- Robert Spaeth, Section 1, Pembina Twp. Permit #21-123 to replace a bridge with box culverts or raise the bridge pending previously requested information from the applicant.
- Ed Scherping, Section 35, Pembina Twp. Permit #22-002 to install subsurface drain tile pending a field review and to notice adjacent landowners, if applicable.

- John Pazdernik, Section 7, Lake Grove Twp. Permit #22-003 to install subsurface drain tile pending a field review and to notice adjacent landowners, if applicable.
  - Tyler Zimmerman, Section 12, Popple Grove Twp. Permit #22-004 to construct wetland creations and restorations pending a field review and to notice adjacent landowners, if applicable.
- 

## February 2022

### Tabled

- Johnson Bros Farms, Section 35, Hegne Twp. Permit #21-093 to install a new 18" or 24" centerline culvert pending previously requested information from the applicant.
  - Brian Ramsrud, Section 11, LaPrairie Twp. Permit #21-105 to install a crossing over Mosquito Creek with a 6-foot or 8-foot diameter culvert pending previously requested information from the applicant.
  - Robert Spaeth, Section 1, Pembina Twp. Permit #21-123 to replace a bridge with box culverts or raise the bridge pending previously requested information from the applicant.
  - Kelly Schultz, Section 23, Goose Prairie Twp. Permit #21-142 to install a new 18" centerline culvert pending previously requested information from the applicant.
  - Gerald Lien, Section 34, Flom Twp. Permit #21-145 to install subsurface drain tile pending a field review.
  - Ed Scherping, Section 35, Pembina Twp. Permit #22-002 to install subsurface drain tile pending a field review.
  - John Pazdernik, Section 7, Lake Grove Twp. Permit #22-003 to install subsurface drain tile pending a field review.
  - Tyler Zimmerman, Section 12, Popple Grove Twp. Permit #22-004 to construct wetland creations and restorations pending a field review.
  - Jerry Sather, Section 10, Home Lake Twp. Permit #22-005 to install a ditch crossing with a 24" culvert pending a field review.
  - Jerry Sather, Section 10, Home Lake Twp. Permit #22-006 to install a field approach with a 36" or 48" culvert pending a field review and to notice interested parties.
  - Jerry Sather, Section 10, Home Lake Twp. Permit #22-007 to install a field approach with a 36" or 48" culvert pending a field review and to notice interested parties.
  - Barrick Family Farms, Section 25, Lockhart Twp. Permit #22-008 to construct a stormwater pond pending project plans for the pond.
- 

## March 2022

### Approved

- Norman County Highway Department, Various Sections, Lee, Mary & Hegne Twps. Permit #22-009 for a regrading project with culvert changes on 8 miles of road.
- Becker County Highway Department, Sections 21 & 22 Walworth Twp. Permit #22-010 to replace two centerline 60" RCP's (39.2 ft<sup>2</sup>) with a single 9x4 box culvert.

## Tabled

- Johnson Bros Farms, Section 35, Hegne Twp. Permit #21-093 to install a new 18" or 24" centerline culvert pending previously requested information from the applicant.
  - Brian Ramsrud, Section 11, LaPrairie Twp. Permit #21-105 to install a crossing over Mosquito Creek with a 6-foot or 8-foot diameter culvert pending previously requested information from the applicant.
  - Robert Spaeth, Section 1, Pembina Twp. Permit #21-123 to replace a bridge with box culverts or raise the bridge pending previously requested information from the applicant.
  - Kelly Schultz, Section 23, Goose Prairie Twp. Permit #21-142 to install a new 18" centerline culvert pending previously requested information from the applicant.
  - Gerald Lien, Section 34, Flom Twp. Permit #21-145 to install subsurface drain tile pending a field review.
  - Ed Scherping, Section 35, Pembina Twp. Permit #22-002 to install subsurface drain tile pending a field review.
  - John Pazdernik, Section 7, Lake Grove Twp. Permit #22-003 to install subsurface drain tile pending a field review.
  - Tyler Zimmerman, Section 12, Popple Grove Twp. Permit #22-004 to construct wetland creations and restorations pending a field review.
  - Jerry Sather, Section 10, Home Lake Twp. Permit #22-005 to install a ditch crossing with a 24" culvert pending a field review.
  - Jerry Sather, Section 10, Home Lake Twp. Permit #22-006 to install a field approach with a 36" or 48" culvert pending a field review.
  - Jerry Sather, Section 10, Home Lake Twp. Permit #22-007 to install a field approach with a 36" or 48" culvert pending a field review.
  - Barrick Family Farms, Section 25, Lockhart Twp. Permit #22-008 to construct a stormwater pond pending project plans for the pond.
- 

## April 2022

## Approved

- Gerald Lien, Section 34, Flom Twp. Permit #21-145 to install subsurface drain tile with standard tile conditions.
- Ed Scherping, Section 35, Pembina Twp. Permit #22-002 to install subsurface drain tile with standard tile conditions.
- John Pazdernik, Section 7, Lake Grove Twp. Permit #22-003 to install subsurface drain tile with Standard Tile Conditions and the condition to eliminate open inlets from the plan.
- Tyler Zimmerman, Section 12, Popple Grove Twp. Permit #22-004 to construct wetland creations and restorations with the condition that the applicant provide written approval from the landowner in the W1/2 SE1/4 of section 12 of Popple Grove Township.
- Jerry Sather, Section 10, Home Lake Twp. Permit #22-005 to install a ditch crossing with a 24" culvert.
- Jerry Sather, Section 10, Home Lake Twp. Permit #22-006 to install a field approach with a 36" or 48" culvert.
- Jerry Sather, Section 10, Home Lake Twp. Permit #22-007 to install a field approach with a 36" or 48" culvert.
- Chuck Johnson, Section 15, Pleasant View Twp. Permit #22-012 to install subsurface drain tile with standard tile conditions.

- Lynn Johnson, Section 21, Pleasant View Twp. Permit #22-013 to install subsurface drain tile with standard tile conditions.
- Raymond Hanson, Section 10, Chief Twp. Permit #22-014 to install water and sediment control basins with standard tile conditions.
- Corey Jacobson, Section 16, McDonaldsville Twp. Permit #22-016 to install subsurface drain tile with standard tile conditions.
- Corey Jacobson, Section 10, McDonaldsville Twp. Permit #22-017 to install subsurface drain tile with standard tile conditions.
- Yuri Johnson, Section 21, McDonaldsville Twp. Permit #22-019 to install a field approach and culvert with the condition that the culvert matches the downstream pipe size-36" diameter round pipe.
- Jay Gunderson, Section 29-30, Heier Twp. Permit #22-020 to install subsurface drain tile with Standard tile conditions.
- Aaron Borgen, Section 18, Mary Twp. Permit #22-022 to install a field approach with an 18" culvert.

#### **Tabled**

- Johnson Bros Farms, Section 35, Hegne Twp. Permit #21-093 to install a new 18" or 24" centerline culvert pending previously requested information from the applicant.
- Brian Ramsrud, Section 11, LaPrairie Twp. Permit #21-105 to install a crossing over Mosquito Creek with a 6-foot or 8-foot diameter culvert pending previously requested information from the applicant.
- Robert Spaeth, Section 1, Pembina Twp. Permit #21-123 to replace a bridge with box culverts or raise the bridge pending previously requested information from the applicant.
- Kelly Schultz, Section 23, Goose Prairie Twp. Permit #21-142 to install a new 18" centerline culvert pending previously requested information from the applicant.
- Barrick Family Farms, Section 25, Lockhart Twp. Permit #22-008 to construct a stormwater pond pending project plans for the pond.
- Marlene Hoeft, Section 11-14, Rosedale Twp. Permit #22-015 to construct a water and sediment control basin requesting that the applicant provide written approval from the landowner in the SE1/4 Section 11, Rosedale Township
- Jacob Chisholm, Section 33, Pleasant View Twp. Permit #22-018 to install subsurface drain tile.

#### **Denied**

- Bob Haverkamp, Section 13, Lake Grove Twp. Permit #22-011 to install subsurface drain tile.

## **May 2022**

#### **Approved**

- Andrew Borgen, Sections 13-18, Winchester Twp. Permit #22-025 to lower a centerline culvert 0.6 feet.
- Norman County SWCD, Section 9, Wild Rice Twp. Permit #22-026 to install a field approach with two 24" culverts.
- Randal Gorder, Section 15, Waukon Twp. Permit #22-027 to install a field approach with an 18" culvert.
- Randal Gorder, Section 16, Waukon Twp. Permit #22-028 to install two field approaches one dry block and one with an 18" culvert.

- Randal Gorder, Section 16, Waukon Twp. Permit #22-029 to install a field approach with a 24" culvert.
- Verdell Olson, Section 6, Sundal Twp. Permit #22-030 to install two 10" centerline culverts.
- Andrew Borgen Section 24, Shelly Twp. Permit #22-031 to install subsurface drain tile with standard tile conditions.
- Andrew Borgen Section 25, Shelly Twp. Permit #22-032 to install subsurface drain tile with standard tile conditions.
- Riverview LLP, Various Sections, Waukon and Fossum Twps. Permit #22-033 to install subsurface manure pipelines for field application with the condition that the pipeline is installed a minimum of 30" below any ditch channel bottoms, the applicant is responsible for adequate erosion control measures during construction and if a Watershed District project or other legal ditch project is hereafter initiated, repaired or improved over permitted utility, the owner of said utility shall be responsible for the cost of moving or deepening the utility if the Watershed District deems it necessary for the construction of the repair improvement or initiation of the project.
- Shawn Swiers, Sections, 7, 18, 30, Gregory Twp. Permit #22-035 to install water and sediment control basins and grade stabilization structures with standard tile conditions.
- Kevin Leiser, Section 6, Spring Creek Twp. Permit #22-034 to remove a driveway with a 48' culvert.
- Kemper Farms, Section 27, Rosedale, Twp. Permit #22-036 to install water and sediment control basins with standard tile conditions.
- James Erbe, Section 25, Green Meadow Twp. Permit #22-037 to replace a crushed 24" centerline culvert. Approved with the condition that the culvert is replaced with the same size culvert.
- Daryl Moore, Section 22, Walworth Twp. Permit #22-038 to install subsurface drain tile with standard tile conditions.
- Terry McCollum, Section 29, Gregory Twp. Permit #22-039 to construct two wetland restorations. Approved with standard tile conditions.
- Rod Hamby, Section 33, Ulen Twp. Permit #22-040 to remove a driveway with an 18" culvert and install a new driveway with an 18" culvert.

#### **Tabled**

- Barrick Family Farms, Section 25, Lockhart Twp. Permit #22-008 to construct a stormwater pond pending project plans for the pond.
- Marlene Hoeft, Section 11-14, Rosedale Twp. Permit #22-015 to construct a water and sediment control basin pending additional information.
- Jacob Chisholm, Section 33, Pleasant View Twp. Permit #22-018 to install subsurface drain tile pending additional information.

#### **Returned**

- Johnson Bros Farms, Section 35, Hegne Twp. Permit #21-093 to install a new 18" or 24" centerline culvert.
- Brian Ramsrud, Section 11, LaPrairie Twp. Permit #21-105 to install a crossing over Mosquito Creek with a 6-foot or 8-foot diameter culvert.
- Robert Spaeth, Section 1, Pembina Twp. Permit #21-123 to replace a bridge with box culverts or raise the bridge.
- Kelly Schultz, Section 23, Goose Prairie Twp. Permit #21-142 to install a new 18" centerline culvert.

## June 2022

### Approved

- Marlene Hoeft, Section 11-14, Rosedale Twp. Permit #22-015 to construct a water and sediment control basin with standard tile conditions.
- David Eiyneck, Section 16, Pembina Twp. Permit #22-041 to install a grade stabilization structure.
- Kurt Anderson, Section 25, McDonaldsville Twp. Permit #22-042 to replace an existing field approach culvert.
- Riverview, LLLP, Sections 17, 20, 29, Waukon Twp. Permit #22-043 to install a subsurface manure transfer pipeline.

### Tabled

- Barrick Family Farms, Section 25, Lockhart Twp. Permit #22-008 to construct a stormwater pond pending information from the applicant.
  - Jacob Chisholm, Section 33, Pleasant View Twp. Permit #22-018 to install subsurface drain tile pending information from the applicant.
- 

## July 2022

### Approved

- Trent Prestegord, Section 8, Waukon Twp. Permit #22-044 to widen an approach.
- Trent Prestegord, Section 8, Waukon Twp. Permit #22-046 to install a culvert with an approach.
- AR VIII Family Trust, Section 34, Spring Creek Twp. Permit #22-048 to install WASCObS. with standard tile conditions and with the condition that the applicant provide signatures for affected landowners in the NE 1/4 of section 34 and the E1/2 SW 1/4 of section 27 of Spring Creek Township.
- Penny Ellingworth, Section 16, Strand Twp. Permit #22-049 to install an 18" culvert in an existing driveway.
- Skaurud Grain Farms, Section 7, Marsh Creek Twp. Permit #22-050 to install subsurface drain tile with standard tile conditions.
- Skaurud Grain Farms, Section 19, Marsh Creek Twp. Permit #22-051 to install subsurface drain tile with standard tile conditions and with the condition that the applicant provide NRCS approval for any tile within 200 feet of wetland areas prior to tile installation within this boundary.
- Matt Borgen, Section 27, Hegne Twp. Permit #22-052 to install subsurface drain tile with standard tile conditions.
- Robert Brandt, Section 14, Lake Ida Twp. Permit #22-053 to install subsurface drain tile with standard tile conditions.
- Arvig, Section 12, Anthony Twp. and Section 7, Pleasant View Twp. Permit 22-055 to install subsurface optic line with the following conditions: 1) for the utility line that crosses the WRWD ditch system: the condition that the utility line is installed a minimum of 30" below any ditch channel bottoms, the applicant is responsible for adequate erosion control measures during construction, and if a Watershed District project or other legal ditch project is hereafter initiated, repaired or improved over permitted utility, the owner of said utility shall be responsible for the cost of moving or deepening the utility if the Watershed District deems it necessary for the construction of the repair, improvement or initiation of the project; and 2)

with the condition that the utility line that runs adjacent and parallel to the ditch system is not placed within the existing ditch right-of-way.

- David Vipond, Section 8, Ulen Twp. Permit #22-056 to install subsurface drain tile with standard tile conditions.
- David Roesch, Section 6, McDonaldsville Twp. Permit #22-057 to install subsurface drain tile with standard tile conditions.
- David Roesch, Section 2, Hegne Twp. Permit #22-058 to install subsurface drain tile with standard tile conditions.
- Habedank Farms, Section 21 & 29, Waukon Twp. Permit #22-059 to install subsurface drain tile with standard tile conditions and with the condition that the applicant provide written approval from Waukon Township

#### **Tabled**

- Barrick Family Farms, Section 25, Lockhart Twp. Permit #22-008 to construct a stormwater pond pending information from the applicant.
- Jacob Chisholm, Section 33, Pleasant View Twp. Permit #22-018 to install subsurface drain tile pending information from the applicant.
- Colby Neset, Section 7, Fossum Twp. Permit #22-045 to remove a berm to improve drainage to get more information.
- Habedank Farms, Section 28, Waukon Twp. Permit #22-047 to install subsurface drain tile pending approval from the drainage authority-Norman County.
- Travis Fuchs, Section 11, Sundahl Twp. Permit #22-054 to install subsurface drain tile pending project plans from the applicant.

---

## **August 2022**

#### **Approved**

- Darcy Braaten, Section 24, Felton Twp. Permit #22-060 to install two new side inlet culverts into Clay County Ditch 45 with the condition that the outlet is installed above (however not more than 2-ft above) the elevation of the original design grade line of the receiving ditch and the condition that the ditch banks and/or levees are restored to the pre-project geometry and the condition that the applicant is responsible for adequate erosion control measures at the outlet. This could include the installation of riprap or other protection measures as necessary.
- Darcy Braaten, Section 24, Felton Twp. Permit #22-061 to pump water from a swale on his property south to another shallow depression on his property with standard tile conditions.
- BRAF Farmland Holdings, Section 14, Spring Creek Twp. Permit #22-062 to install subsurface drain tile with standard tile conditions.
- Jake Kroshus, Section 17, Mary Twp. Permit #22-063 to install a new field approach with an 18" culvert.
- Keith Kirsch, Section 34, Beaulieu Twp. Permit #22-064 to install a water and sediment control basin project with standard tile conditions.
- Keith Kirsch, Section 35, Chief Twp. Permit #22-065 to install a water and sediment control basin project with standard tile conditions.
- Paul Engelstad, Sections 25 and 26, Reis Twp. Permit #22-067 to install subsurface drain tile with standard tile conditions.

- Jason Keller, Sections 29 and 32, Heier Twp. Permit #22-068 to install a water and sediment control basin project with standard tile conditions.
- Mark Habedank, Section 16, Waukon Twp. Permit #22-069 to remove a field approach with an 18" culvert and install a new wider field approach with an 18" culvert.
- Mark Habedank, Section 21, Waukon Twp. Permit #22-070 to remove a field approach with an 18" culvert and install a new, wider field approach with an 18" culvert.
- Mark Habedank, Section 12, Waukon Twp. Permit #22-071 to install a new field approach with an 18" culvert.
- Mark Habedank, Section 13, Wild Rice Twp. Permit #22-072 to widen an existing field approach with a 24" culvert.
- Mark Habedank, Section 13, Wild Rice Twp. Permit #22-073 to widen an existing field approach with an 18" culvert.
- Scott Stevenson, Section 32, Mary Twp. Permit #22-074 to install an 18" or 24" side inlet culvert with a flap gate into Judicial Ditch 56.
- Kelly Schultz, Section 23, Goose Prairie Twp. Permit #22-078 to replace a 12" centerline culvert with an 18" centerline culvert.
- David Johnstad, Section 36, Scandia Twp. Permit #22-079 to install an 18" side inlet culvert with a flap gate into Project 5.
- Kevin Leiser, Section 19, Spring Creek Twp. Permit #22-080 to install a 24" centerline culvert with gates on both ends, to be used for manure application only with the condition that the gates will remain closed when the pipe is not being used for manure application.

#### **Tabled**

- Jacob Chisholm, Section 33, Pleasant View Twp. Permit #22-018 to install subsurface drain tile pending information from the applicant.
- Mark Habedank, Section 28, Waukon Twp. Permit #22-047 to install subsurface drain tile. pending approval from the drainage authority Norman County.
- Travis Fuchs, Section 11, Sundahl Twp. Permit #22-054 to install subsurface drain tile pending project plans from the applicant.
- Good Hope Township, Sections 4 and 5, Good Hope Twp. Permit #22-075 to install a new 10'x12' box culvert in Project 5 to authorize a hydraulic evaluation of all pipes along the system, prior to action, since the ditch fund would likely be a cost share sponsor.
- Tyler Bennefeld, Section 16, Strand Twp. Permit #22-077 to install an 18" culvert in his driveway pending approval from the road authority including any required separation distances between approaches and approval from the adjacent property owner for any work on the adjacent property.

#### **Deny**

- Colby Neset, Section 7, Fossum Twp. Permit #22-045 to remove a berm to improve drainage due to adjacent landowner concerns.
- Mark Chisholm, Section 6, Strand Twp. Permit 22-066 to replace an 18" centerline culvert with a 36" centerline culvert.
- Tyler Bennefeld, Section 16, Strand Twp. Permit #22-076 for an after the fact permit to construct a driveway with no culvert.

#### **Return**

- Barrick Family Farms, Section 25, Lockhart Twp. Permit #22-008 to construct a stormwater pond.

## September 2022

### Approved

- Mark Habedank, Section 28, Waukon Twp. Permit #22-047 to install subsurface drain tile with standard tile conditions and the condition that the applicant get written approval from landowners in SW 1/4 of section 27, the W 1/2 of section 34 of Waukon Township, the NW 1/4 of section 3 of Fossum Township, and the road authority-Norman County Highway Department.
- Brian Chisholm, Section 16, Strand Twp. Permit #22-081 to install a field approach and culvert with the condition that the culvert is an 18" diameter pipe.
- Mark Maring, Section 31, Hegne Twp. Permit #22-082 to extend an existing 30" culvert (widen approach).
- Trevor Johnson, Sections 14 & 15, Lake Grove Twp. Permit #22-083 to install water and sediment control basins.
- Rodney Olson, Section 22, Halstad Twp. Permit #22-085 to install a new field approach with a 24" culvert.
- Adam Stalboerger, Section 18, Lake Grove Twp. Permit #22-087 to install subsurface drain tile with standard tile conditions.
- Adam Stalboerger, Section 6, Lake Grove Twp. Permit #22-088 to install subsurface drain tile with standard tile conditions.
- Tyler Bennefeld, Section 16, Strand Twp. Permit #22-089 to move the location of his driveway to the south and install an 18" culvert in his driveway.
- Dirk Swanson, Section 31, Lee Twp. Permit #22-090 to replace a 24" driveway culvert with a 30" culvert.
- Michael Chisholm, Section 7, Strand Twp. Permit #22-091 to install a field approach with a 36" culvert with the condition that the new culvert matches the upstream pipe size (48").
- Skaurud Grain Farms, Sections 5,6,7,8, Waukon Twp. Permit #22-092 to install subsurface drain tile with standard tile conditions.
- Jacob Chisholm, Section 33, Pleasant View Twp. Permit #22-093 to install subsurface drain tile with standard tile conditions.
- Black Bell Farms, Section 19, Wild Rice Twp. Permit #22-095 to install subsurface drain tile with standard tile conditions.
- Black Bell Farms, Section 19, Wild Rice Twp. Permit #22-096 to install subsurface drain tile with standard tile conditions.
- Paul Engelstad, Section 36, Reis Twp. Permit #22-097 to remove a field approach with a 24" culvert and install a new field approach with a 24" culvert with the condition that the culvert is installed without a flap gate.
- Mark Habedank, Section 28, Waukon Twp. Permit #22-098 to install a field approach with an 18" culvert.
- Skaurud Grain Farms, Section 28, Waukon Twp. Permit #22-099 to install subsurface drain tile with standard tile conditions.
- James Steinmetz, Section 8, Beaulieu Twp. Permit #22-101 to install water and sediment control basins.
- Brandon Borgen, Section 3, Mary Twp. Permit #22-103 to install a field approach, no culvert.
- Brandon Borgen, Section 3, Mary Twp. Permit #22-104 to install a field approach, no culvert.
- Duane Erickson, Section 36, Home Lake Twp. Permit #22-105 to install subsurface drain tile. with standard tile conditions and the condition that the applicant provides written approval from the S 1/2 of section 35 of Home Lake Township, the SW 1/4 of section 36 of Home Lake

Township, the NE 1/4 of section 2 of Ulen Township and the Road Authority - Home Lake Township.

- Duane Erickson, Section 5, Walworth Twp. Permit #22-106 to install subsurface drain tile with standard tile conditions.
- Bergeson Estate, Section 7, Bear Park Twp. Permit #22-107 to construct a driveway with a 24" culvert.
- Colby Neset, Section 7, Fossum Twp. Permit #22-108 to install an 18" culvert with the condition that the berm that was removed be re-installed at this location to the original elevation.

#### **Tabled**

- Jacob Chisholm, Section 33, Pleasant View Twp. Permit #22-018 to install subsurface drain tile pending information from the applicant.
- Travis Fuchs, Section 11, Sundal Twp. Permit #22-054 to install subsurface drain tile pending project plans from the applicant.
- Good Hope Township, Sections 4 & 5, Good Hope Twp. Permit #22-075 to install a new 10'x12' box culvert in Project 5 pending the results of the hydraulic analysis to be completed by the drainage authority.
- Norman County Highway Department, Section 28, Lake Ida Twp. Permit #22-084 to replace a 24" driveway culvert with a 30" culvert so the county provides hydraulic data justifying the culvert change.
- Dale Pazdernik / Haugo Farms, Section 22, Popple Grove Twp. Permit #22-102 to install subsurface drain tile to notice the road authority-Mahnomen County.

#### **Denied**

- Loyal Sip, Section 27, Pleasant View Twp. Permit #22-094 to install a field approach with an 18" culvert based on property owner opposition.
- Mark Chisholm, Section 6, Strand Twp. Permit #22-100 to remove a dry block approach due to potential damages to downstream property in the west half of section 6 of Strand Township

#### **Return**

- Tyler Bennefeld, Section 16, Strand Twp. Permit #22-077 to install an 18" culvert in his driveway due to a revised permit being approved.

---

## **October 2022**

#### **Approved**

- Habedank Farms, Section 28, Waukon Twp. Permit #22-047 to install drain tile (amended to remove the surface inlets) with standard tile conditions.
- Pazdernik-Haugo, Section 22, Popple Grove Twp. Permit #22-102 to install drain tile with standard tile conditions.
- Michael Eggen Jr., Sections 4 & 5, Green Meadow Twp. Permit #22-109 to remove a driveway and 30" culvert with the condition that the applicant get written approval from the adjacent landowner in the NE1/4 of Section 5 of Green Meadow Twp. due to the driveway being located partially on his property.
- Skaurud Grain Farms, Section 28, Bear Park Twp. Permit #22-111 to install a water and sediment basin project ending staff review of final plans upon receipt from the applicants.

- JST Holdings, Section 19, Hendrum Twp. Permit #22-112 to install two driveways with 18" culverts.
- JST Holdings, Section 19, Hendrum Twp. Permit #22-113 to remove a driveway with an 18" culvert.
- Alex Engelstad, Section 22, Lockhart Twp. Permit #22-114 to install a new field approach with a 24" culvert and remove a field approach with a 48" culvert.
- Doug McNamee, Section 3, LaGarde Twp. Permit #22-116 to install a water and sediment control basin project with standard tile conditions.
- Kevin Stock, Sections 5 & 6, Rosedale Twp. Permit 22-117 to install drain tile with standard tile conditions.
- Gene Ueland, Section 33, Good Hope Twp. Permit #22-118 to install a field crossing with a culvert that is 30" in diameter on the north end and 24" on the south end with a flap gate on the south end.
- Gene Ueland, Section 33, Good Hope Twp. Permit #22-119 to extend the 24" culvert and flap gate (from permit #22-118) in to Judicial Ditch 53 and remove the existing 18" culvert and flap gate with the condition that the outlet is installed above (however not more than 2 feet above) the elevation of the original design grade line of the receiving ditch and the condition that the ditch banks and/or levees are restored to pre-project geometry and the condition that the applicant is responsible for adequate erosion control measures at the outlet. This could include the installation of riprap or other protection measures as necessary.
- Adam Stalboerger, Section 7, Lake Grove Twp. Permit #22-120 to install a subsurface plastic culvert under Highway 59 and install a 10" non-perforated tile line connecting the culvert to previously approved drain tile from permit #22-088 with the condition that the applicant get written approval from the landowner in the E1/2 NE1/4 of Section 12 of Popple Grove and landowners affected by construction in the W1/2 NW1/4 of Section 7 of Lake Grove Township and written approval from the road authority MNDOT.
- Adam Stalboerger, Sections 7 & 18, Lake Grove Twp. Permit #22-121 to install drain tile with standard tile conditions and with the condition that the applicant get written permission from the landowners in the SE1/4 of Section 7 of Lake Grove Township and the landowner in the NE1/4 of section 18 of Lake Grove Township.
- Mark Sirjord, Section 29, Bear Park Twp. Permit #22-122 to install a water and sediment basin project ending staff review of final plans upon receipt from the applicants.
- 3Js Farm Partnership, Section 3, Hegne Twp. Permit #22-123 to install drain tile with standard tile conditions.
- Ronald Mattson, Section 27, Beaulieu Twp. Permit #22-124 to install a water and sediment control basin project with standard tile conditions.
- Sorenson Drainage, Section 10, Pembina Twp. Permit 22-125 to install a water and sediment control basin project with standard tile conditions.
- Darrel Neisen, Section 15, Rosedale Twp. Permit #22-126 to install a water and sediment control basin project with standard tile conditions.
- Jerred Jirava, Section 3, Pembina Twp. Permit #22-128 to install drain tile with standard tile conditions.
- Pat Noll, Section 9, Marsh Creek Twp. Permit #22-129 to install a water and sediment control basin project with standard tile conditions.
- Peter Scheff, Section 33, Beaulieu Twp. Permit #22-131 to install a water and sediment control basin project with standard tile conditions.
- Peter Scheff, Section 15, Beaulieu Twp. Permit #22-132 to install a water and sediment control basin project with standard tile conditions.

### Tabled

- Travis Fuchs, Section 11, Sundahl Twp. Permit #22-054 to install drain tile pending project plans from the applicant.
- Good Hope Township, Sections 4 & 5, Good Hope Twp. Permit #22-075 to install a new 10'x12' box culvert in Project 5 pending notification of landowners on both sides of the ditch from the project to outlet.
- Norman County Highway Department, Section 28, Lake Ida Twp. Permit #22-084 to replace a 24" driveway culvert with a 30" culvert pending the review of hydraulic data provided by the applicant.
- MNDOT, Various sections, Popple Grove Twp. Permit #22-115 to construct a mill and overlay project on Highway 113 from Waubun, west to the Mahnomen County line, including culvert linings and culvert replacements pending additional design information from the applicant regarding final determination of proposed pipe changes.
- Gary Schlick, Section 9, Rosedale Twp. Permit #22-127 to install a water and sediment basin project to notice the road authority Mahnomen County.
- Beau Jacobson, Section 36, Goose Prairie Twp. Permit #22-128 to install drain tile to notice adjacent landowners and request the applicant provide project approval from the Clay County SWCD regarding potential wetland impacts.

### Denied

- Mark Chisholm, Section 6, Strand Twp. Permit #22-110 to install an 18" culvert in an existing field approach due to landowner opposition.
- 

## November 2022

### Approved

- Good Hope Township, Sections 4 & 5, Good Hope Twp. Permit #22-075 to install a new 10'x12' box culvert in Project 5.
- Norman County Highway Department, Section 28, Lake Ida Twp. Permit #22-084 to replace a 24" driveway culvert with a 30" culvert.
- Gary Schlick, Section 9, Rosedale Twp. Permit #22-127 to install a water and sediment basin project with standard tile conditions.
- Darcy Braaten, Section 24, Felton Twp. Permit #22-133 to remove a field approach-dry block and install a new field approach-dry block.
- Kurt Anderson, Section 33, Lake Ida Twp. Permit #22-136 to replace a field approach with an 18" culvert with a wider field approach and same size culvert.
- Anthony Township, Sections 27-28, Anthony Twp. Permit #22-140 to replace a 60" and a 42" round pipe with an 84" span culvert.

### Tabled

- Travis Fuchs, Section 11, Sundal Twp. Permit #22-054 to install subsurface drain tile pending project plans from the applicant.
- MNDOT, Various sections, Popple Grove Twp. Permit #22-115 to construct a mill and overlay project on Highway 113 from Waubun, west to the Mahnomen County line, including culvert linings and culvert replacements pending additional design information from the applicant.
- Beau Jacobson, Section 36, Goose Prairie Twp. Permit #22-128 to install drain tile pending information from the applicant.

- Christian Anderson, Section 34, Goose Prairie. Permit #22-137 to install subsurface drain tile with surface inlets and fill in existing ditches pending approval to drain into Clay County Ditch 18.
- Christian Anderson, Section 34, Goose Prairie. Permit #22-138 to install subsurface drain tile with surface inlets - replace old drain tile pending approval to drain into Clay County Ditch 18.
- Christian Anderson, Section 35, Goose Prairie. Permit #22-139 to install subsurface drain tile with surface inlets - replace old drain tile pending approval to drain into Clay County Ditch 18.

#### Deny

- Matt Nelson, Section 30, Hendrum Twp. Permit #22-135 to install an 18" culvert, 60' long for a driveway and yard due to opposition from the City of Hendrum.

## December 2022

#### Tabled

- Skaurud Grain Farms, Section 28, Bear Park Twp. Permit #22-111 to install a water and sediment basin project pending information from the applicant.
- MNDOT, Various sections, Popple Grove Twp. Permit #22-115 to construct a mill and overlay project on Highway 113 from Waubun, west to the Mahanomen County line, including culvert linings and culvert replacements pending information from the applicant.
- Mark Sirjord, Section 29, Bear Park Twp. Permit #22-122 to install a water and sediment basin project pending information from the applicant.
- Beau Jacobson, Section 36, Goose Prairie Twp. Permit #22-128 to install drain tile pending information from the applicant.
- Christian Anderson, Section 34, Goose Prairie. Permit #22-137 to install subsurface drain tile with surface inlets and fill in existing ditches pending information from the applicant.
- Christian Anderson, Section 34, Goose Prairie. Permit #22-138 to install subsurface drain tile with surface inlets - replace old drain tile pending information from the applicant.
- Christian Anderson, Section 35, Goose Prairie. Permit #22-139 to install subsurface drain tile with surface inlets - replace old drain tile pending information from the applicant.
- Eric Stock, Sections 27-34, Bear Park Twp. Permit #22-141 to lower an 18" culvert by 8 inches pending the applicant provide approval from the Norman County SWCD regarding potential wetland impacts.
- Bill Stalboerger, Section 12, Popple Grove Twp. Permit #22-142 to install a field crossing with a 48" culvert pending an evaluation of the drainage area to the proposed culvert location and the proposed pipe size.

#### Returned

- Travis Fuchs, Section 11, Sundal Twp. Permit #22-054 to install subsurface drain tile due to missing information.

## V. 2022 Meeting Minutes in Review

All meeting minutes from 2022 have been reviewed and approved by the Watershed Managers. Within this report, the items pertaining to certain projects or programs have been moved to the section titled **IV. Plan Performance** of this report. All other items have been included and somewhat abbreviated under the monthly headings shown below. Approved, unedited monthly meeting minutes are available in their entirety on the district website [www.wildricewatershed.org](http://www.wildricewatershed.org) or at the District office.

---

### January 2022

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, January 19, 2022. Managers in attendance included: Greg Holmvik, Duane Erickson, Mark Harless, Raymond Hanson, Dean Spaeth, Mike Christensen and Curt Johannsen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, and Administrative Assistant Amy Nelson. Bookkeeper Stacy Purrington attended via electronic means.

Chairman Holmvik called the meeting to order 8:30 a.m. with the pledge of allegiance. The agenda was approved with the following additions: Safety Deposit Box and Credit Card Authorized Users. December 8, 2021, Regular Meeting Minutes were approved as presented. Payment of billings was approved with as presented. The December 31, 2021, year ending 2021 financial reports, and year-end transfers from unassessed projects and ditches, permits and violations to the Red River Construction Account were also approved as presented.

The Operations and Maintenance manual for the City of Halstad is being completed. The Board gave Amy Nelson access to the Safety Deposit Box and removed former Administrator Ruud. The list of official newspapers was approved. If the SWCD applies, \$200 was approved for the Envirothon Request Policy. Administrator Transfer Authority was given to Administrator Jensen to transfer between Money Market and Checking Accounts, with a daily limit of \$1,000,000 at Frandsen Bank and Trust. Administrator Jensen must notify finance committee members of account transfers once they occur. Administrator Jensen was also given Internal Transfer Authority to internally transfer funds between unassessed projects and ditches and the Red River Construction account, bringing transfers for board notification and approval at regular Board Meetings. Former Administrator Ruud was removed as an authorized user on the Credit Card; Stacy Purrington and Amy Nelson were added as authorized users. Board authorization was given to remove Administrator Ruud from accounts and documents, adding Administrator Jensen to necessary accounts. Manager Erickson's per diem check from November will be reissued. The list of Auto Pay vendors was approved. Managers and staff were authorized to attend the upcoming MAWD Legislative Session and the RRWMB/FDRWG Conference.

Payment of Managers per diems and expenses were approved as distributed.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:07 a.m.

---

### February 2022

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, February 9, 2022. Managers in attendance included: Greg Holmvik, Duane Erickson, Mark Harless, Raymond Hanson, and Curt Johannsen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, Bookkeeper Stacy Purrington, Administrative Assistant Amy Nelson, Brian Borgen, Aaron Neubert, Bryan

Malone, Tom Bergren, Todd Kjos and Rob Baden. Managers Dean Spaeth and Mike Christensen were absent from the meeting.

Chairman Holmvik called the meeting to order 8:30 a.m. with the pledge of allegiance. The agenda was approved with the following additions: Mahnomen County SWCD, Roy Lake JPA and Lower Wild Rice. Billings were approved as presented. The Managers approved the January 19, 2022, meeting minutes as presented. The January 31, 2022, financial report was approved as presented.

Aaron Neubert of Mahnomen County SWCD presented a funding request in the amount of \$85,977 which is 40% of the total project cost. Discussion was held regarding the request. The decision was to table and authorize staff and engineering to develop various options of where the requested District cost share could come from. Bryan Malone of Becker County SWCD presented a funding request in the amount of \$25,000 for implementation of several water and sediment control structures. The request totals approximately 10% of the estimated project costs. The request was approved with the District issuing the payment directly to the landowner. Nathan Olson with MN DNR presented a Joint Powers Agreement to have Houston Engineering provide their services on the Roy Lake Outlet. The JPA was approved contingent on a WRWD legal, staff and engineering review. Staff was authorized to remove the language in the Administrator Contract Agreement requiring the Employer be named as an additional named insured as recommended by Attorney Hanson.

Payment of Managers per diems and expenses were approved as distributed.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:36 am.

---

## March 2022

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, March 9, 2022. Managers in attendance included: Greg Holmvik, Duane Erickson, Raymond Hanson, Dean Spaeth, Mike Christensen and Curt Johannsen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, Bookkeeper Stacy Purrington, Administrative Assistant Amy Nelson, Keith Berndt, Todd Kjos and Rob Baden. Various other interested taxpayers and landowners attended via electronic means. Manager Mark Harless was absent from the meeting.

Chairman Holmvik called the meeting to order 8:30 a.m. with the pledge of allegiance. The agenda was approved with the following addition: Olson Agassiz Joint Powers Agreement. The February 9, 2022, meeting minutes were approved as presented. The monthly financial report dated February 28, 2022, was approved as presented. Billings were approved as presented.

Aaron Neubert of Mahnomen County SWCD amended his Funding Request to match the landowner contribution of 25% of the project costs. The Board approved funding 10% of the total project costs, up to a maximum contribution of \$25,000. The Board approved Adam Rudell's request to lease his parcel back for 5 years at \$100/year plus tax, after demolition is complete.

Payment of Managers per diems and expenses were approved as distributed.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:16 am.

---

## **April 2022**

A special meeting of the Wild Rice Watershed District Board of Managers was held on Friday, April 1, 2022. Managers in attendance included: Greg Holmvik, Duane Erickson, Raymond Hanson, Dean Spaeth, Mike Christensen and Curt Johannsen and Mark Harless. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Levi Liebl, Bookkeeper Stacy Purrington, Todd Kjos, David Lunde, Kyle Bergren, Tom Bergren, Brian Borgen, Representative Steve Green, Ed Anderson, Kim Syverson, Zenas Baer, Travis Amundson and various representatives from the Petermann party. Agenda items were as follows: Goose Prairie and Upper Reaches Easements. Chairman Holmvik called the meeting to order at 8:30 a.m. with recital of the pledge of allegiance. Chairman Holmvik adjourned the meeting at 9:39 am

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, April 13, 2022. Managers in attendance included: Greg Holmvik, Duane Erickson, Raymond Hanson, Dean Spaeth, Mark Harless and Mike Christensen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, Bookkeeper Stacy Purrington, Keith Berndt, Glen Visser, Rob Sip, Tom Bergren, Charles Pazdernik, Rick & Evie Wenner, Dean & Penny Jallo, Merlynn & Ginger Petermann. Attending via electronic means were Administrative Assistant Amy Nelson, Bob Haverkamp, Christine Spaeth, Nikki Swenson, and Dusty Jasken. Manager Johannsen was absent from the meeting.

Chairman Holmvik called the meeting to order 8:30 a.m. with the pledge of allegiance. The meeting agenda was approved as presented. The March 9, 2022, Regular Meeting Minutes and the April 1, 2022, Special Meeting Minutes were approved as presented. Monthly billings were approved as presented. The monthly and financial report dated March 31, 2022, and transfers between unassessed projects and ditches and the Red River Construction account were approved as presented.

An update was provided on all open complaints. Discussion was held on making sure that our appraisers are meeting our needs by placing a value on all acres. If there is a zero value, there must be an explanation why.

Payment of Managers per diems and expenses were approved as distributed.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:15 am.

---

## **May 2022**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, May 11, 2022. Managers in attendance included: Greg Holmvik, Duane Erickson, Dean Spaeth, Mark Harless, Curt Johannsen and Mike Christensen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, Bookkeeper Stacy Purrington, Curt Jacobson, Andrew Borgen, Rob Baden, River Watch students, Daryl Moore, Brian Borgen, Ron Visser & Austen Germolus. Attending via electronic means were Administrative Assistant Amy Nelson, Bob Haverkamp, Christine Spaeth, Nikki Swenson, and Frank Gross. Manager Raymond Hanson was absent from the meeting.

Chairman Holmvik called the meeting to order 8:30 a.m. Attorney Hanson administered the oath of office to Manager Johannsen and Manager Christensen. The meeting agenda was approved as presented with the following additions: River Watch, Red Board update, 2022 Flood Updates, Norman County Fair Request, RJ Broadcasting Farm Programs, Clay County Ditch 18, 1W1P, and Mahnomen County SWCD. The payment of billings was approved as presented. The April 13, 2022, meeting minutes and the monthly financial report dated April 30, 2022, were both approved as

presented. The Board asked that Administrator Jensen initiate conversation with the bank regarding CD's.

Students from the Norman County East High School River Watch program presented an update of their projects to the Board and a \$1,000 donation was approved. An update was provided on all open complaints. Board reorganization and Committee Assignments were discussed. A Board decision was made to have existing officers continue in their current positions on the WRWD Board. RCPP was removed from the committee assignments list. Advisory committee representation for November and April meetings was discussed. Manager Spaeth and Manager Erickson will attend in November. Manager Christensen and Manager Harless will attend in April. The Board approved a request from Tom Carlson to renew his lease for another 10 years at \$100/year plus property taxes and a request from Steve Jacobson to lease the Peck property for 10 years at \$100/year plus property taxes. A request was made to review the lease agreements to make sure they include language regarding the ability for the District to terminate the lease if necessary if the land is needed for future projects. Rob Sip provided a handout on the 2022 Flood Update. Engineer Bents provided flood updates from Mike Buerkley's field review of the District. It was noted that only 25% of the District has been able to be examined due to wet conditions. A donation of \$250.00 was approved for the Norman County Agricultural Society for the Norman County Fair. The Board approved broadcasting through the Farm Programs on RJ Broadcasting for \$495.00 per quarter. The Board approved a request from the Mahnomen SWCD in the amount of \$4,310.00 for the Eiyneck request. The previous project that the Board approved funding for will no longer be happening this year. It was also suggested that the Board should consider assigning an annual amount towards SWCD funding requests when they review the budget and project levies at the July Board meeting. Payment of Managers per diems and expenses were approved as distributed.

Payment of Managers per diems and expenses were approved as distributed.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 11:01 am.

---

## June 2022

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, June 8, 2022. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Mark Harless and Mike Christensen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Levi Liebl, Bookkeeper Stacy Purrington, Wayne Stundahl, Travis Jensrud, Rob Sip and Ron Visser. Attending via electronic means were Administrative Assistant Amy Nelson, James Harrison, Stacy Harrison, Susan Schiessl, Rob Baden, Nikki Swenson and Frank Gross. Managers Duane Erickson and Curt Johannsen were absent from the meeting.

Chairman Holmvik called the meeting to order at 8:30 a.m. with the pledge of allegiance. The meeting agenda was approved with the addition of Audit Presentation and 2021 Annual Report. The monthly meeting minutes dated May 11, 2022, were approved as presented. The payment of billings was approved as presented with the addition of one late bill from Wambach and Hanson Trust account in the amount of \$189,004.75. The monthly financial report dated May 31, 2022, was approved as presented. An update was provided on the open complaints.

Susan Schiessl presented findings from the audit via TEAMS indicating that the District was in good financial standing and there were no complications in the audit process. The Board approved the audit report. During routing ditch inspections, Houston staff has observed landowners storing or abandoning items in our maintenance right-of-way. As we notice these items, we'll be noticing landowners to have them moved from the project or ditch right-of-way areas. Mark Lehmann filed an appeal on the approval of permit #22-030 from Verdell Olson to install two 10" centerline culverts.

Mark rents Larry and Nancy Nichols land. The Nichols were represented by their daughter and son in law James & Stacy Harrison via TEAMS. James Harrison and Travis Jensrud, a representative from the Fertile Trap team, spoke regarding this permit. There was a misprint on the permit application. It was clarified that both culverts are 10 inches in diameter as opposed to 10 feet as previously stated on the application. Upkeep and maintenance of the culverts was also discussed. James & Stacy Harrison voiced their approval of the project after discussion. The Board reconsidered their action based on the district rules and found no change to previous action was necessary. The Board approved the Annual Report for 2021 that was provided to the Board at last month's meeting.

Payment of Managers per diems and expenses were approved as distributed.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:07 am.

---

## July 2022

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, July 13, 2022. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Mark Harless, Duane Erickson, Curt Johannsen, and Mike Christensen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, Bookkeeper Stacy Purrington, Clyde Neset, Colby Neset, Wayne Stundahl, Eric Zurn, Tyler Bennefeld, Matt Borgen, Keith Berndt and Luther Jacobson. Attending via electronic means was Administrative Assistant Amy Nelson and Penny Ellingworth.

Chairman Holmvik called the meeting to order at 8:30 a.m. with the pledge of allegiance. The meeting agenda was approved with the following additions: Austinson land trade and RRWMB update. The monthly meeting minutes dated June 8, 2022, and Special Meeting minutes from July 8, 2022, were approved as presented. The payment of billings was approved as presented with the addition of one late bill from Matt Wagner in the amount of \$757.25. The monthly financial reports dated June 30, 2022, was approved as presented.

Manager Erickson would like Chairman Holmvik to update us on what is going on at the RRWMB since he is the liaison. Manager Hanson noted the Board receives the monthly meeting minutes for review. 1. The deadline to submit MAWD Resolutions is August 31, 2022. Resolutions should be brought to staff for consideration at the August Board meeting. The Board approved a request from Brandon Borgen to renew his current lease for 5 more years at \$100 per year plus taxes. The Board authorized Administrator Jensen to sign a letter in support of the RRWMB's application to LCCMR. Administrator Jensen confirmed that, after their initial 6 months in the new office positions, she and Bookkeeper Stacy Purrington chose to remain in their current positions in the office. The IRS mileage rate increased to \$0.625 per mile effective July 1, 2022. Staff will be getting a bid on putting a door in the lobby area.

Payment of Managers per diems and expenses were approved as distributed. The finance committee met on June 21, 2022, and recommends investing \$2 million into a CD for 6 months at Bremer Bank. The current rate is .85%. The Board would like staff to check with other banks in the district to compare and report back to them at the August meeting. The Budget and Levy Hearing was set for 9:30 a.m. during the August Board Meeting. The 2023 draft budget and levy were presented to the Board. The Board approved Managers and staff to attend the MAWD Summer Tour.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:38 am.

---

## August 2022

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, August 10, 2022. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Mark Harless, Duane Erickson, and Curt Johannsen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, Bookkeeper Stacy Purrington, Clyde Neset, Colby Neset, Wayne Stundahl, Tyler Bennefeld, Keith Berndt, Darcy Braaten, Mark Habedank, Frank Gross, Rob Sip, Corey Hanson, Floyd Hanson, Kevin Leiser, Steve Lee, Lucas Spaeth, Mark Chisholm, Mike Chisholm, Dean Johnson, and Luther Jacobson. The following people attended via electronic means: Administrative Assistant Amy Nelson, Penny Ellingworth, Jeff Dahl, Nikki Swenson, and Christine Spaeth. Manager Mike Christensen was absent.

Chairman Holmvik called the meeting to order at 8:30 a.m. The agenda was approved as presented with the following addition: Red Board car storage agreement. The monthly meeting minutes dated July 13, 2022, was approved as presented. The payment of billings was approved with the addition of one late bill from Wild Rice Electric in the amount of \$19,752.00. The monthly financial report dated July 31, 2022, was also approved.

Chairman Holmvik called the Budget and Levy Hearing to order at 9:39 am. The General Administrative Levy Budget of \$250,000 for 2023 were approved as presented. The project levees and survey and data levy were adopted as published and presented with a total anticipated revenue of \$756,853.92. The Red River Watershed Management Board Levy was approved as presented-pursuant to Chapter 162, laws of 1976, as amended, and under the direction from the Red River Watershed Management Board, the proposed levy of .0003627 times the taxable market value of the property in each county that lies within the District for the Red River Watershed Management Fund, one-half of which remains in the Wild Rice Watershed District for construction and maintenance of projects and one half provided to the Red River Watershed Management Board for projects and programs of common benefit to more than one member district and that the following proposed budget be adopted for consideration. Chairman Holmvik closed the Budget and Levy Hearing at 9:43 a.m.

A permit application was approved today from David Johnstad to install a new side inlet culvert into Project 5. He also submitted a maintenance request asking the Board to pay for that installation. The Board authorized staff to send a letter denying the funding request. Administrator Jensen stated that she had a request from a landowner asking if the WRWD would be interested in buying some of his land in the Moccasin Creek area. The Board authorized staff to coordinate with the landowner on a potential negotiation. The updated RRWMB Joint Powers Agreement was distributed to the Board. The Board decision was to enter the JPA after legal review. MAWD is discussing updated their dues structure. An informational piece was distributed. Manager Erickson presented the idea that the Watershed could pay for the engineering on sedimentation pond designs for the SWCD. Discussion was held. No action was taken. The RRWMB has approved the purchase of a vehicle for their staff to use and would like to park the vehicle inside the building when the vehicle is not in use. The Board approved having our legal team draft a storage agreement with includes a charge of \$30 per month. The RRWMB would be responsible for the legal fees for drafting the paperwork.

Payment of Managers per diems and expenses were approved as distributed. Investment options were presented from area banks. Discussion was held. Board decision is to invest \$2 million for 6 months with Frandsen Bank. Managers and staff are authorized to attend the BWSR Academy, MAWD Annual Conference and the 40th Annual RRBC Annual Conference.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 11:32 am.

## **September 2022**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, September 14, 2022. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Mark Harless, Duane Erickson, Mike Christensen and Curt Johannsen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, and Stacy Purrington. Various other interested taxpayers and landowners attended in person or via electronic means.

Chairman Holmvik called the meeting to order at 8:30 a.m. with the pledge of allegiance. The agenda was approved with the removal of Mahnomon County SWCD. The August 10, 2022, Regular Meeting Minutes, Billings, and the monthly financial report dated August 31, 2022, were also approved as presented.

An update on all open complaints was provided. Information on the MAWD Strategic plan was provided in the Manager's packets. The Board decision is to follow Administrator Jensen's recommendation of approving the MAWD Strategic Plan as submitted. The November Board meeting date was moved to November 16, 2022. Staff was also authorized to advertise for bids for legal, engineering, audit, mowing and spraying contracts during the month of October.

Payment of Managers per diems and expenses were approved as distributed. At the suggestion of members of the Board, Administrator Jensen will contact Riverview Dairy to set up a tour for any members that are interested.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:58 am.

---

## **October 2022**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, October 12, 2022. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Mark Harless, Duane Erickson, Mike Christensen, and Curt Johannsen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, and Stacy Purrington. Various other interested taxpayers and landowners attended in person or via electronic means.

Chairman Holmvik called the meeting to order at 8:30 a.m. with the pledge of allegiance. The agenda and monthly billings were approved as presented. The monthly financial reports dated September 30, 2022, and the September 14, 2022, Regular Meeting Minutes were approved as presented. An update was given on open complaints.

An informational piece regarding the Red River Retention Authority Retention Policy Statement was included in the Manager's packets. A schedule overview of the MAWD annual conference was distributed. Managers were asked to let staff know if they would like to attend.

Payment of Managers per diems and expenses were approved as distributed.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:47 am.

---

## November 2022

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, November 16, 2022. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Mark Harless, Duane Erickson, Mike Christensen, and Curt Johannsen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, and Stacy Purrington. Various other interested taxpayers and landowners attended in person or via electronic means.

Chairman Holmvik called the meeting to order at 8:30 a.m. with the pledge of allegiance. The agenda was approved as presented with the addition of "Audit" under Consultant Proposals. The October 12, 2022, regular meeting minutes, were approved. The payment of billings, and monthly financial report dated October 31, 2022, were approved as presented.

A Request for Reconsideration was received for Permit #22-108 by Colby Neset to install an 18" culvert. Engineer Bents presented the history of the application and complaint. After discussion was held, the decision was to maintain the Board's original stance and honor the original permit. Updates were given regarding open complaints. A Request for Reconsideration was received for Permit #22-047 by Mark Habedank to install subsurface drain tile. Engineer Bents reviewed the application history. After discussion was held, the decision was to deny the reconsideration. Administrator Jensen reminded the Board that a tour of the Riverview Dairy Facility is scheduled for tomorrow, November 17th at 9:00 a.m. for any who would like to attend.

Consultant proposals were reviewed and awarded as follows:

- Mowing services to Tony Sip for the years 2023-2025 per the bid received.
- Spraying services to Wesley Carlsrud for the years 2023-2025 per the bid received.
- Legal services to Hanson & Liebl Law Office (formerly known as Wambach & Hanson) for the years 2023-2025 per the bid received.
- Auditing services to Clasen & Schiessl for the years 2023-2025 per the bid received.
- Engineering services to Houston Engineering for the years 2023-2025 per the bid received.

Manager Johannsen and Manager Holmvik were appointed as the 2022 MAWD delegates.

Payment of Managers Per Diems and expenses were paid as distributed.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 11:17 am.

---

## December 2022

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, December 14, 2022. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, and Mark Harless. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, Attorney Elroy Hanson, and Stacy Purrington. Various other interested taxpayers and landowners attended in person or via electronic means. Managers Erickson, Johannsen and Christensen were absent.

Chairman Holmvik called the meeting to order at 8:34 a.m. The agenda was approved as presented. The Regular Meeting Minutes dated November 16, 2022, was approved as presented. The billings were approved as presented. The monthly financial report dated November 30, 2022, was approved as presented.

No action was needed on the open complaints. Staff was authorized to place ads to leasing the Austinson ag land post-closure. Attorney Hanson discussed the Onsgaard parcel near Halstad and suggested keeping in contact with the Township to ensure we retain our easement rights. The

Personnel committee met before today's Board Meeting. The Board approved the Federal COLA rate for the staff benefit package each year for 2023, 2024, and 2025.

Manager Per Diems and expenses were paid as distributed. Discussion was held regarding on-stream storage.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 9:28 am.

## VI. Financial and Audit Reports

This section summarizes the District's financial activity for the period from January 1 through December 31, 2022.

By law, the Wild Rice Watershed District is allowed to establish a number of funds for the purpose of carrying out their duties. To finance these funds, the District levies an "ad valorem" tax, meaning in "proportion to the value," over the entire District and is based on the property value, rather than benefits. The following is a brief summary of types of funds established and the ways they assist in carrying out the goals of the District. A detailed report of all activity within the respective fund accounts is available for review at the District office.

The **Administrative Fund** is the general operating fund of the District. The fund is set up for the purpose of providing for the general administrative expenses and for the construction and maintenance of projects of common benefit to the District. The levy to fund the Administrative Fund may not exceed 0.02418 percent of the tax capacity or \$250,000, whichever is less.

The **Survey and Data Acquisition Fund** is established and used only if other funds are not available to the District to pay for surveying and/or obtaining additional data. The levy against the taxable market value of property in the District may not exceed 0.02418 percent. The balance of the fund is not to exceed \$50,000. When a project is proposed and there is surveying done prior to establishing the project, the newly established project shall repay the survey and data acquisition fund for such costs.

The **Works of Common Benefit Fund** is established to cover costs attributable to the basic management features of projects initiated by the District. This Works of Common Benefit Fund receives its support from the Administrative Fund.

The **Red River Watershed Management Board Construction Fund** is established and used for the development of programs and projects of benefit to the District. The levy to fund the Red River Watershed Management Construction Fund may not exceed 0.0486 percent of the taxable market value of the property in the District. One-half of the levied funds received are sent to the Red River Watershed Management Board for programs and projects that have common benefit in the Red River Basin.

**Special Levies** are collected on certain flood control and drainage projects that have an established benefiting area under Minnesota law. Each project is its own entity unto itself, managed by the District. Special levies are used to fund repair and maintenance of the individual projects. Each project maintains its own account, with surplus fund invested in interest bearing deposits. An annual review is conducted in August to determine annual levies for the upcoming year based on projected maintenance and maintenance history.

**Other income** sources that are received by the District include funds from grants and aids, as well as reimbursement from other government agencies.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://www.CLAconnect.com)

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2022**

<b>INTRODUCTORY SECTION</b>	
<b>SCHEDULE OF PRINCIPAL DISTRICT OFFICIALS</b>	<b>1</b>
<b>FINANCIAL SECTION</b>	
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>2</b>
<b>FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF NET POSITION – CASH BASIS</b>	<b>5</b>
<b>STATEMENT OF ACTIVITIES – CASH BASIS</b>	<b>6</b>
<b>STATEMENT OF ASSETS AND FUND BALANCES – CASH BASIS</b>	<b>7</b>
<b>STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND         BALANCES – CASH BASIS</b>	<b>9</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>11</b>
<b>SUPPLEMENTARY INFORMATION</b>	
<b>BUDGETARY COMPARISON SCHEDULE — CASH BASIS — GENERAL     FUND</b>	<b>19</b>
<b>COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND     CHANGES IN FUND BALANCE – CASH BASIS — PROJECT FUND</b>	<b>20</b>
<b>SUPPLEMENTARY INFORMATION — UNAUDITED</b>	
<b>SCHEDULE OF ACCOUNTS RECEIVABLE</b>	<b>22</b>
<b>SCHEDULE OF ACCOUNTS PAYABLE</b>	<b>23</b>
<b>REPORTS RELATED TO <i>GOVERNMENT AUDITING STANDARDS</i> AND SINGLE AUDIT</b>	
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER     FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS     BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN     ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>24</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR     FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL OVER     COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>26</b>
<b>INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE</b>	<b>29</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>30</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>34</b>

## **INTRODUCTORY SECTION**

**WILD RICE WATERSHED DISTRICT, MINNESOTA  
SCHEDULE OF PRINCIPAL DISTRICT OFFICIALS  
DECEMBER 31, 2022**

POSITION	TERMS EXPIRE	NAME
----------	--------------	------

BOARD OF MANAGERS

Chairman	April 25, 2023	Greg Holmvik
Vice Chairman	April 25, 2024	Mark Harless
Treasurer	April 25, 2024	Dean Spaeth
Secretary	April 25, 2025	Curt H. Johannsen
Manager	April 25, 2024	Duane Erickson
Manager	April 25, 2025	Raymond Hanson
Manager	April 25, 2025	Mike Christenson

STAFF

Administrator	Tara Jensen
Assistant Administrator	Stacy Purrington
Attorney	Hanson Law Office, PC
Auditor	CliftonLarsonAllen LLP

FINANCIAL SECTION



## INDEPENDENT AUDITORS' REPORT

Board of Managers  
Wild Rice Watershed District  
Ada, Minnesota

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of the Wild Rice Watershed District (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities and each major fund of the District, as of December 31, 2022, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matters**

##### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

##### **Restatement**

As discussed in Note 7 to the financial statements, the District restated beginning cash fund balances to account for reclassification of activity among the funds. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the District's basic financial statements. The budgetary comparison schedule – cash basis – general fund, and combining statement of receipts, disbursements, and changes in fund balance – cash basis – project fund, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The 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 themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1.

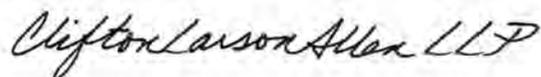
**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, schedule of accounts receivable and schedule of accounts payable but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2023, on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Alexandria, Minnesota  
December 28, 2023

## **FINANCIAL STATEMENTS**

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
STATEMENT OF NET POSITION – CASH BASIS  
DECEMBER 31, 2022**

**ASSETS**

Cash and Cash Equivalents

\$ 3,770,251

**NET POSITION**

Restricted for

Capital Projects

\$ 3,656,553

RRWMB Management

9,028

Unrestricted

104,670

Total Net Position

\$ 3,770,251

*See accompanying Notes to Financial Statements.*

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
STATEMENT OF ACTIVITIES – CASH BASIS  
YEAR ENDED DECEMBER 31, 2022**

	Cash	<u>Program Receipts</u>		Net
	Disbursements	Charges for	Operating	(Disbursements)
		Services	Grants and	Receipts and
			Contributions	Changes in
<b>GOVERNMENTAL ACTIVITIES</b>				<b>Net Position</b>
General Government	\$ 342,336	\$ 30	\$ -	\$ (342,306)
Red River Watershed Management	968,048	-	17,315	(950,733)
Projects and Programs	4,348,904	86,278	-	(4,262,626)
Total Governmental Activities	<u>\$ 5,659,288</u>	<u>\$ 86,308</u>	<u>\$ 17,315</u>	<u>(5,555,665)</u>
<b>GENERAL RECEIPTS</b>				
				2,259,164
Property Taxes				805,185
State and Federal Grants				7,027
Unrestricted Investment Earnings				129,195
Miscellaneous				<u>3,200,571</u>
Total General Receipts				
<b>CHANGE IN NET POSITION</b>				(2,355,094)
Net Position - Beginning of Year				<u>6,125,345</u>
<b>NET POSITION - END OF YEAR</b>				<u>\$ 3,770,251</u>

See accompanying Notes to Financial Statements.

**WILD RICE WATERSHED DISTRICT  
 ADA, MINNESOTA  
 STATEMENT OF ASSETS AND FUND BALANCES – CASH BASIS  
 DECEMBER 31, 2022**

	<u>General Fund</u>	<u>RRWMB Management Fund</u>	<u>One Watershed One Plan Fund</u>
<b>ASSETS</b>			
Cash	<u>\$ 126,827</u>	<u>\$ 9,028</u>	<u>\$ (22,157)</u>
 <b>FUND BALANCES</b>			
Restricted	\$ -	\$ 9,028	\$ -
Unassigned	<u>126,827</u>	<u>-</u>	<u>(22,157)</u>
Total Fund Balances	<u>\$ 126,827</u>	<u>\$ 9,028</u>	<u>\$ (22,157)</u>

See accompanying Notes to Financial Statements.

**WILD RICE WATERSHED DISTRICT  
 ADA, MINNESOTA  
 STATEMENT OF ASSETS AND FUND BALANCES – CASH BASIS (CONTINUED)  
 DECEMBER 31, 2022**

Red River Construction Fund	Project Fund	Total Governmental Funds
\$ 1,928,566	\$ 1,727,987	\$ 3,770,251
\$ 1,928,566	\$ 1,727,987	\$ 3,665,581
-	-	104,670
\$ 1,928,566	\$ 1,727,987	\$ 3,770,251

*See accompanying Notes to Financial Statements.*

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES – CASH BASIS  
YEAR ENDED DECEMBER 31, 2022**

	General Fund	RRWMB Management Fund	One Watershed One Plan Fund
<b>RECEIPTS</b>			
Taxes	\$ 243,405	\$ 683,795	\$ -
Intergovernmental	6,352	17,315	-
Rent Income	30	-	-
Interest Earnings	7,027	-	-
Miscellaneous	255	-	-
Total Receipts	<u>257,069</u>	<u>701,110</u>	<u>-</u>
<b>DISBURSEMENTS</b>			
Administration	342,336	-	-
Intergovernmental Payments	-	968,048	-
Projects and Programs	-	-	563,263
Total Disbursements	<u>342,336</u>	<u>968,048</u>	<u>563,263</u>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS (DISBURSEMENTS OVER RECEIPTS)</b>	(85,267)	(266,938)	(563,263)
<b>OTHER FINANCING SOURCES AND USES</b>			
Transfer In	-	-	1,148
Transfer Out	-	-	-
Sale of Land	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>1,148</u>
<b>NET CHANGE IN FUND BALANCES</b>	(85,267)	(266,938)	(562,115)
Fund Balances - Beginning of Year	212,094	275,966	648,509
Reclassification	-	-	(108,551)
Fund Balances - Beginning of Year, As Restated	<u>212,094</u>	<u>275,966</u>	<u>539,958</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 126,827</u>	<u>\$ 9,028</u>	<u>\$ (22,157)</u>

See accompanying Notes to Financial Statements.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES – CASH BASIS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

Red River Construction Fund	Project Fund	#357 Lower Wild Rice Fund	Total Governmental Funds
\$ 683,826	\$ 648,138	\$ -	\$ 2,259,164
782,068	16,765	-	822,500
86,278	-	-	86,308
-	-	-	7,027
39,096	-	-	39,351
<u>1,591,268</u>	<u>664,903</u>	<u>-</u>	<u>3,214,350</u>
-	-	-	342,336
-	-	-	968,048
2,831,588	954,053	-	4,348,904
<u>2,831,588</u>	<u>954,053</u>	<u>-</u>	<u>5,659,288</u>
(1,240,320)	(289,150)	-	(2,444,938)
-	3,192	-	4,340
(4,340)	-	-	(4,340)
89,844	-	-	89,844
<u>85,504</u>	<u>3,192</u>	<u>-</u>	<u>89,844</u>
(1,154,816)	(285,958)	-	(2,355,094)
3,539,686	2,280,953	(831,863)	6,125,345
(456,304)	(267,008)	831,863	-
<u>3,083,382</u>	<u>2,013,945</u>	<u>-</u>	<u>6,125,345</u>
<u>\$ 1,928,566</u>	<u>\$ 1,727,987</u>	<u>\$ -</u>	<u>\$ 3,770,251</u>

See accompanying Notes to Financial Statements.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As discussed further in the "Cash Basis of Accounting" section of Note 1, these financial statements are presented in accordance with a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the cash basis of accounting.

**Reporting Entity**

The Wild Rice Watershed District (the District) was established under the Minnesota Watershed Act as an agency of the State of Minnesota. The purpose of the District is to carry out conservation of the natural resources of the District and State of Minnesota through land utilization, flood control, and other needs based upon sound scientific principles for the protection of the public health and welfare and the provident use of natural resources. The District serves an area in Northwestern Minnesota and includes all or parts of the following counties: Becker, Clay, Clearwater, Mahnomon, Norman, and Polk. The District is governed by a board of managers which is composed of seven members appointed by the county boards in accordance with Minnesota Statutes.

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. The District is not required to include any component units.

Seven watershed districts within the Red River Valley form the Red River Watershed Management Board. They work together under a joint powers agreement towards a basin-wide approach to resolving water resource problems in the Valley. The District levies property taxes and remits the collections to the Red River Watershed Management Board which funds projects along the Red River Valley. The Wild Rice Watershed District reports the property tax collections and payments, within the RRWMB management fund.

**Government-Wide and Fund Financial Statements**

The District's basic financial statements include both government-wide financial statements (reporting on the district as a whole) and fund financial statements (reporting the District's major funds) as described below:

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Government-Wide and Fund Financial Statements (Continued)**

**Government-Wide Financial Statements**

The statements of net position and statement of activities present financial information about the District's governmental type activities. These statements include the financial activities of the overall government in its entirety. The statement of activities presents a comparison between disbursements and program receipts for each function of the District's governmental activities. Program receipts include (a) charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

**Fund Financial Statements**

The fund financial statements provide information about the District's funds. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, net position or fund balance, receipts, and disbursements.

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

RRWMB Management Fund – The RRWMB management fund, is a special revenue Fund used to account for taxes and intergovernmental revenue collected on behalf of the Red River Water Management Board.

One Watershed One Plan Fund – The one watershed one plan fund is a special revenue fund used to account for the one watershed one plan activity.

Red River Construction Fund – The red river construction fund is a capital project fund used to account for the receipts and disbursements of various construction projects in the District. Receipts for the fund are 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.

Project Fund – The project fund is a special revenue fund used to account for financial resources for all ditches and construction activity. The supplementary project fund information is included although the ditches/projects are separated for internal purposes. Receipts for the fund are generated from special assessments levied.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash Basis of Accounting**

The District's financial statements are presented in accordance with a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred.

This cash basis of accounting differs from GAAP primarily because revenues (cash receipts) are recognized when received in cash rather than when earned and susceptible to accrual, and expenditures or expenses (cash disbursements) are recognized when paid rather than when incurred or subject to accrual. As a result, only cash and cash equivalents and related net position or fund balances arising from cash transactions are reported in the statements of net position and balance sheets. All other economic assets, deferred outflows of resources, liabilities, and deferred inflows of resources that would be reported in GAAP basis financial statements are not reported in this cash basis presentation.

**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 annual adopted budget for the General Fund is legally binding on the District. It is limited by state statute to \$250,000 and set by the Board for 2022 at \$250,000. The District has not prepared a budget for its major special revenue and capital project funds.

**Cash, Savings and Certificates of Deposit**

Cash balances from various funds are pooled and invested to the extent available in a checking account, money market savings, and certificates of deposit. Earnings from investments are allocated based upon participation.

**Property Taxes**

General property tax receipts include current and delinquent property taxes received. Current property tax receipts represent the tax levy, less state aids and credits, certified to the county auditor, which was collected during the year ended December 31, 2022.

**Fund Balance and Net Position**

**Government-Wide Statements**

In the government-wide statements, equity is classified as net position and is displayed in three components, as applicable. Net investment in capital assets is not applicable to this financial statement. Restricted net position is reported when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments. All other net position is displayed as unrestricted.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Balance and Net Position (Continued)**

**Fund Financial Statements**

In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned, and unassigned fund balances. Nonspendable portions of fund balance related to prepaids, inventories, long-term receivables, and corpus on any permanent fund. Restricted funds are constrained from outside parties (i.e., statute, grantors, bond agreements, etc.). Committed fund balances are established and modified by a resolution approved by the Board of Managers. The Board of Managers is authorized to assign fund balances and their intended uses. Unassigned fund balances are considered the remaining amounts. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the District's policy to use committed first, then assigned, and finally unassigned fund balance.

**NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

The Board adopts a budget for the General Fund. Appropriations lapse at the close of the fiscal year to the extent that they have not been expended or encumbered.

The General Fund's actual disbursements were \$92,336 over budget for the year ended December 31, 2022. The overage was funded by existing fund balance and current year receipts.

**NOTE 3 DEPOSITS AND INVESTMENTS**

The District's total deposits and investments are as follows:

Checking Accounts	\$ 1,770,251
Certificates of Deposit	2,000,000
Total	<u>\$ 3,770,251</u>

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**Deposits**

In accordance with Minnesota Statutes, the District maintains deposits at those institutions authorized by the Board. All such depositories are members of the Federal Reserve System or are state designated investment pools.

Custodial Credit Risk — Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits. Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral include: U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated "A" or better; revenue obligations of a state or local government rated "AA" or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust department of a commercial bank or other financial institution not owned or controlled by the depository.

The District's bank balance of deposits at December 31, 2022 was entirely covered by federal depository insurance and pledged collateral.

**Investments**

The District does not have an investment policy and is permitted to invest its idle funds as authorized by Minnesota Statutes as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies.
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency; and all of the investments have a final maturity of 13 months or less.
- General obligations rated "A" or better; revenue obligations rated "AA" or better.
- General obligations of the Minnesota Housing Finance Agency rate "A" or better.
- Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
- Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by a least two nationally recognized rating agencies, and maturing in 270 days or less.
- Guaranteed investment contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments (Continued)**

- Repurchase or reverse purchase agreement and securities lending agreements financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

At December 31, 2022, the District had no investments.

**NOTE 4 DEFINED BENEFIT PENSION PLAN**

**Plan Description**

Wild Rice Watershed District participates in a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapter 353 and 356. PERA's defined benefit pension plans are tax-qualified plans under Section 401(a) of the Internal Revenue Code.

All employees of the District are covered by defined benefit plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Plan. General Employees Plan members belong to the Coordinated Plan and are covered by Social Security.

The General Employees Plan benefit increases are provided to benefit recipients each January. Beginning in 2019, the postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989 normal retirement age is the age for unreduced Social Security benefits capped at 66.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 4 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Plan Description (Continued)**

Normal retirement age is the age for unreduced Social Security benefits capped at 66 for Coordinated members hired on or after July 1, 1989. A reduced retirement annuity is also available to eligible members seeking early retirement with an actuarial reduction in the member's benefit.

There are different types of annuities available to members upon retirement. A single-life annuity is a lifetime annuity that ceases upon the death of the retiree and no survivor annuity is payable. There are also various types of joint and survivor annuity options available which will be payable over joint lives. Members may also leave their contributions in the fund upon termination of public service in order to qualify for a deferred annuity at retirement age.

Refunds of contributions are available at any time to members who leave public service, but before retirement benefits begin. PERA issues a publicly available financial report that includes financial statements and required supplementary information for General Employees Plan. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

**Funding Policy**

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. These statutes are established and amended by the state legislature. The District makes annual contributions to the pension plans equal to the amount required by state statutes. Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2022. The District was required to contribute 7.50% for Coordinated Plan members.

The District's contributions to the General Employees' Retirement Fund for the year ending December 31, 2022 were \$15,649. The District's contributions were equal to the required contributions as set by state statute.

**NOTE 5 RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. In order to protect against these risks of loss, the District purchases commercial insurance. There were no significant reductions in insurance coverage from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 6 INTERFUND TRANSFERS**

Interfund transfers for the year ended December 31, 2022 were as follows:

Transfer Out	Transfer In	Amount
Red River Construction Fund	One Watershed One Plan Fund	\$ 1,148
Red River Construction Fund	Project Fund	3,192
	Total	\$ 4,340

Transfers to the one watershed one plan fund and project fund were budgeted to fund projects.

**NOTE 7 BEGINNING CASH FUND BALANCE RESTATEMENT**

Beginning cash fund balances were restated to account for reclassification of activity between funds to better reflect district operations.

## **SUPPLEMENTARY INFORMATION**

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE — CASH BASIS  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2022**

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>RECEIPTS</b>				
Taxes	\$ 250,000	\$ 250,000	\$ 243,405	\$ (6,595)
Intergovernmental	-	-	6,352	6,352
Rent Income	-	-	30	30
Interest Earnings	-	-	7,027	7,027
Miscellaneous	-	-	255	255
Total Receipts	<u>250,000</u>	<u>250,000</u>	<u>257,069</u>	<u>7,069</u>
<b>DISBURSEMENTS</b>				
Administration				
Administrative	106,000	106,000	162,026	56,026
Advisory Board	2,000	2,000	1,288	(712)
Annual Report/Audit	7,000	7,000	9,317	2,317
Capital Improvement	10,000	10,000	-	(10,000)
Education Programs	5,000	5,000	1,942	(3,058)
Engineering	12,000	12,000	17,149	5,149
Insurance and Bonds	13,000	13,000	8,068	(4,932)
Legal Fees	10,500	10,500	12,029	1,529
Managers Expenses	42,000	42,000	71,844	29,844
Office Equipment and Maintenance	15,000	15,000	8,265	(6,735)
Organization Dues	5,000	5,000	12,269	7,269
Programs	-	-	765	765
Reimbursements and Other	-	-	10,946	10,946
Supplies, Publications and Postage	6,500	6,500	10,070	3,570
Technical Equipment and Support	11,000	11,000	9,946	(1,054)
Utilities	5,000	5,000	6,412	1,412
Total Disbursements	<u>250,000</u>	<u>250,000</u>	<u>342,336</u>	<u>92,336</u>
<b>NET CHANGE IN CASH FUND BALANCE</b>	-	-	(85,267)	(85,267)
Cash Fund Balance - Beginning of Year	-	-	<u>212,094</u>	<u>212,094</u>
<b>CASH FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,827</u>	<u>\$ 126,827</u>

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCE – CASH BASIS  
PROJECT FUND  
YEAR ENDED DECEMBER 31, 2022**

	Receipts		Receipts Over (Under)		Net Transfers	Cash Fund Balance	
	Receipts	Disbursements	Disbursements			12/31/2021	12/31/2022
J.D. 53 Lat #1	\$ 17,497	\$ 3,050	\$ 14,447	\$ -	\$ -	\$ 116,824	\$ 131,271
J.D. 53 Lat #2	25,589	4,220	21,369	-	-	(13,738)	7,631
J.D. 53 Lat #2	9,783	1,807	7,976	-	-	135,583	143,559
J.D. #56, Lat #1	8,291	1,674	6,617	-	-	56,806	63,423
#358 Clearwater Co. #3	12,466	-	12,466	-	-	52,401	64,867
Site 1 Green Meadow Dam	-	3,554	(3,554)	-	-	-	(3,554)
Site 2 Project 25 NCD38	-	32,996	(32,996)	-	-	-	(32,996)
Site 2a Project13 Olson Agassiz	-	4,179	(4,179)	-	-	-	(4,179)
Site 3 Project 17 Lockhart Twp	-	12,379	(12,379)	-	-	-	(12,379)
Site 4a Upper Reaches	-	3,500	(3,500)	-	-	-	(3,500)
Site 4b Upper Reaches	-	2,925	(2,925)	-	-	-	(2,925)
Site 4e Project 31 Hegne Twp	-	11,100	(11,100)	-	-	-	(11,100)
Site 4f Upper Reaches	-	3,480	(3,480)	-	-	-	(3,480)
Site 5 Project 12 WR Twp ditch	-	5,126	(5,126)	-	-	-	(5,126)
Site 4c Upper Reaches	-	8,036	(8,036)	-	-	-	(8,036)
Site 4d Upper Reaches	-	15,238	(15,238)	-	-	-	(15,238)
Site 4g Upper Reaches	-	11,998	(11,998)	-	-	-	(11,998)
Site 1a Green Meadow Dam	-	4,350	(4,350)	-	-	-	(4,350)
Site 4i Upper Reaches	-	750	(750)	-	-	-	(750)
Site 5 Heiberg Dam	-	2,682	(2,682)	-	-	-	(2,682)
Site 6 Project 9 SBFD	-	13,135	(13,135)	-	-	-	(13,135)
FEMA 2022 - Other	-	3,464	(3,464)	3,192	-	-	(272)
Site 4 - 316805 Green Meadow	-	144	(144)	-	-	(150,594)	(150,738)
FEMA 2019 - Other	-	849	(849)	-	-	10,240	9,391
Ph 11 2019 Bank Repair	-	47,362	(47,362)	1,956	-	-	(45,406)
Ph 12 - 2019 Bank Repair Section	-	1,235	(1,235)	445	-	-	(790)
Upper Reaches - Other	40,368	339,029	(298,661)	(2,401)	-	254,347	(46,715)
#1 Norman Co. D. #1	13,655	46,969	(33,314)	-	-	108,889	75,575
#3 Ditch #20, Mary Twp	2,656	350	2,306	-	-	(7,536)	(5,230)
#5 Norman Polk	49,994	64,133	(14,139)	-	-	116,192	102,053
#6 Lake Ida	6,898	14,043	(7,145)	-	-	49,066	41,921
#9 South Branch	91,662	18,920	72,742	-	-	65,588	138,330
#12 WR Twp. Ditch	15,421	150	15,271	-	-	(115,168)	(99,897)
#14 N.C. Ditch #45	20,738	25,435	(4,697)	-	-	75,897	71,200
#16 Anthony Twp.	3,399	2,185	1,214	-	-	14,987	16,201
#17 Lockhart Twp.	4,907	10,729	(5,822)	-	-	(27,544)	(33,366)
#18 N.C. Ditch #64	15,467	4,261	11,206	-	-	15,647	26,853
#19 Ditches 35, 10 & 16	29,492	16,992	12,500	-	-	21,083	33,583
#20 Clay J.D. #45, Lat.1&2	15,700	9,418	6,282	-	-	142,698	148,980
#25 NC Ditch #38	10,994	6,678	4,316	-	-	27,909	32,225
#27, Lat. A Mahn Co. #3	1,569	-	1,569	-	-	8,589	10,158
#29 Atlanta Twp.	1,042	1,414	(372)	-	-	23,761	23,389
#30 Anth. Pl. V. Gr. Medo	54,043	21,061	32,982	-	-	278,697	311,679
#31 Hegne Twp. Ditch	9,718	939	8,779	-	-	69,329	78,108
#32 Hegn Anthony Cutoff	2,460	4,047	(1,587)	-	-	19,152	17,565
#34 Lat. B Mahn #3	2,776	525	2,251	-	-	(1,646)	605
#40 Dalen Coulee	37,943	3,905	34,038	-	-	(78,678)	(44,640)
N.C. #11	2,121	10,455	(8,334)	-	-	(2,896)	(11,230)
N.C. #12-Proj #24	1,447	1,213	234	-	-	35,261	35,495
N.C. #15	2,484	5,453	(2,969)	-	-	31,975	29,006
N.C. #18	2,680	17,298	(14,618)	-	-	70,789	56,171

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCE – CASH BASIS  
PROJECT FUND (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

			Receipts		Cash Fund	
	Receipts	Disbursements	Over (Under) Disbursements	Net Transfers	12/31/2021	12/31/2022
N.C. #18, Lat. #1	\$ 800	\$ 281	\$ 519	\$ -	\$ 9,899	\$ 10,418
N.C. #21	1,378	87	1,291	-	18,590	19,881
N.C. #37	2,203	8,434	(6,231)	-	13,926	7,695
Clay Co. #4 #269	-	267	(267)	-	(103,442)	(103,709)
Clay Co. #6	24,646	12,417	12,229	-	(51,477)	(39,248)
Clay Co. #8	31,261	60	31,201	-	141,555	172,756
Clay Co. #14	-	10,292	(10,292)	-	98,590	88,298
Clay Co. #18	9,797	9,032	765	-	85,063	85,828
Clay Co. #42	4,224	2,840	1,384	-	14,554	15,938
Clay Co. #44	4,204	7,598	(3,394)	-	(4,729)	(8,123)
Clay Co. #52	6,826	2,004	4,822	-	(1,779)	3,043
NC #22	-	-	-	-	1,650	1,650
Clay Co #7	-	-	-	-	1,739	1,739
NC#34	-	-	-	-	33,344	33,344
#2 Heiberg Dam	2,307	8	2,299	-	69,505	71,804
#4 Becker Dams	6,802	450	6,352	-	178,958	185,310
#13 Olson Agassiz	24,112	43,285	(19,173)	-	34,505	15,332
#43 Perley	6,895	1,036	5,859	-	16,199	22,058
#44 Hendrum	13,979	1,813	12,166	-	2,328	14,494
J.D. 53 - Main - Lockhart Flood	12,209	29,314	(17,105)	-	51,057	33,952
	<u>\$ 664,903</u>	<u>\$ 954,053</u>	<u>\$ (289,150)</u>	<u>\$ 3,192</u>	<u>\$ 2,013,945</u>	<u>\$ 1,727,987</u>

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
SCHEDULE OF ACCOUNTS RECEIVABLE  
DECEMBER 31, 2022  
(UNAUDITED)**

Fund	Name	Purpose	Amount
1W1P	State of MN-DNR	Grants Income	\$ 90,990
Capital	NC Auditor/Treasurer	Property Taxes	74,555
General	NC Auditor/Treasurer	Property Taxes	3,353
RR Construction	NC Auditor/Treasurer	Property Taxes	9,388
RRWMB	NC Auditor/Treasurer	Property Taxes	9,388
General	Red Rvr Water Mngmnt Board	Reimbursement	638
General	Red Rvr Water Mngmnt Board	Reimbursement	3,106
RR Construction	Red Rvr Water Mngmnt Board	Property Taxes	17,500
RR Construction	Clearwater Co Treasurer	Property Taxes	423
General	Clearwater Co Treasurer	Property Taxes	149
RRWMB	Clearwater Co Treasurer	Property Taxes	423
RR Construction	Red Rvr Water Mngmnt Board	Reimbursement	5,862
RR Construction	Becker Co Treasurer	Property Taxes	1,551
General	Becker Co Treasurer	Property Taxes	547
RRWMB	Becker Co Treasurer	Property Taxes	1,550
RR Construction	Clay Co Treasurer	Property Taxes	3,110
General	Clay Co Treasurer	Property Taxes	1,098
RRWMB	Clay Co Treasurer	Property Taxes	3,110
RR Construction	Polk Co Treasurer	Property Taxes	340
RR Construction	NC Auditor/Treasurer	Property Taxes	34,299
RR Construction	Mahnomen Co Treasurer	Property Taxes	3,765
General	Mahnomen Co Treasurer	Property Taxes	1,330
RRWMB	Mahnomen Co Treasurer	Property Taxes	3,765
RR Construction	State of MN	Grant Reimbursement	23,750
RR Construction	State of MN	Grant Reimbursement	1,060,331
		Total	<u>\$ 1,354,321</u>

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
SCHEDULE OF ACCOUNTS PAYABLE  
DECEMBER 31, 2022  
(UNAUDITED)**

Fund	Vendor Name	Item and Purpose	Amount
1W1P	Eric Zurn	Water & Sediment Control Basin	\$ 25,000
1W1P	West Polk SWCD	Coordinator Costs	281
1W1P	Clay Soil & Water District	Coordinator Costs	731
Capital	Rigid Excavating LLC	Pay Request 4 Upper Reaches	25,341
Capital	Tony Sip	Tree Removal	10,450
General	Mahnomen Pioneer	Advertising-ag Land	73
General	MARCO, Inc. Mpls	Supplies	1,061
General	National Watershed Coalition	Annual Dues	75
General	Norman County Index-Ada	Advertising-ag Land	210
General	Office Supplies Plus	Supplies	196
General	Renae Kappes	Office Cleaning	210
General	Supermarket Foods	December Statement	32
General	The Forum	Advertising-crop Land	123
General	Visser Trenching	Snow Removal	450
General	MARCO, Inc.	Office Equipment	643
General	Postalia	Supplies	10
General	Verizon Wireless	Telephone	49
General	Ada City	Utilities	268
RR Construction	Lyle Wilkens, Inc.	Pay Request 1	29,672
RR Construction	Red River Valley Coop Power Assn	December Statement	118
RR Construction	Wambach & Hanson	December Statement	1,849
		Total	<u>\$ 96,842</u>

**REPORTS RELATED TO *GOVERNMENT AUDITING STANDARDS*  
AND SINGLE AUDIT**



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Managers  
Wild Rice Watershed District  
Ada, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities and each major fund of the Wild Rice Watershed District (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 28, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

**Report on Compliance and Other Matters**

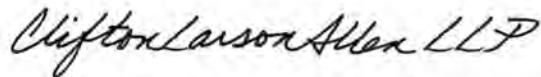
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**The District's Response to Findings**

*Government Auditing Standards* require the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Alexandria, Minnesota  
December 28, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Managers  
Wild Rice Watershed District  
Ada, Minnesota

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Wild Rice Watershed District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District major federal program for the year ended December 31, 2022. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal program.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

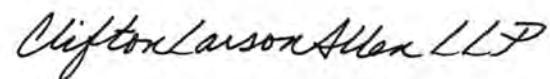
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Board of Managers  
Wild Rice Watershed District

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Alexandria, Minnesota  
December 28, 2023



## INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Managers  
Wild Rice Watershed District  
Ada, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities and each major fund of the Wild Rice Watershed District (the District), as of and for the year ended December 31, 2022 and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 28, 2023.

In connection with our audit, we noted that the District failed to comply with provisions of the miscellaneous section of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters as described in the schedule of findings and questioned costs as items 2022-003. Also, in connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, and claims and disbursements sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The District's response to the legal compliance findings identified in our audit is described in the schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Alexandria, Minnesota  
December 28, 2023

**WILD RICE WATERSHED DISTRICT  
 ADA, MINNESOTA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 DECEMBER 31, 2022**

---

**Section I – Summary of Auditors’ Results**

---

**Financial Statements**

Type of auditor’s report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?        X   yes             no
- Significant deficiency(ies) identified?             yes        X   none reported

Noncompliance material to financial statements noted?             yes        X   no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?             yes        X   no
- Significant deficiency(ies) identified?             yes        X   none reported

Type of auditor’s report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.156(a)?             yes        X   no

Identification of major programs:

Assistance Listing Number  
97.039

Name of Federal Program or Cluster  
Hazard Mitigation Grant Program (HMGP)

Dollar threshold used to distinguish between Type A and Type B programs:      \$750,000

Auditee qualified as low-risk auditee?             yes        X   no

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2022**

---

***Section II – Financial Statement Findings***

---

**FINDING: 2022-001 Financial Statement Preparation**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** The board of directors and management of the District share the ultimate responsibility for the District's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced. The District engages CLA to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, CLA cannot be considered part of the District's internal control system. As part of its internal control over the preparation of the financial statements, including disclosures, the District has not implemented a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of the cash basis of accounting and knowledge of the District's activities and operations.

**Criteria or Specific Requirement:** Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of the financial statements in accordance with the requirements of cash basis financial statements.

**Effect:** The lack of internal controls over annual financial reporting may result in misstatement of the financial statements.

**Cause:** The District's personnel have not monitored recent accounting developments to the extent necessary to enable them to prepare the District's financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are material would be identified and corrected on a timely basis.

**Repeat finding:** No.

**Recommendation:** The District should continue to evaluate their internal staff, expertise, and assigned duties to determine if an internal control policy over the annual financial reporting is beneficial.

**Views of Responsible Officials and Planned Corrective Actions:** The District will continue to outsource preparation of its financial statements and related disclosures to CLA and will continue to review and approve them before issuance.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2022**

---

***Section II – Financial Statement Findings (Continued)***

---

**FINDING: 2022-002 Limited Segregation of Duties**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** The District does not have adequate segregation of accounting duties.

**Criteria or Specific Requirement:** Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

**Cause:** There is a limited number of staff in the business office.

**Effect:** The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

**Repeat Finding:** Yes, previously reported as item 2021-001.

**Recommendation:** We recommend that the District continue to segregate duties as best it can within the limits of what the District considers to be cost beneficial.

**Views of Responsible Officials and Planned Corrective Actions:** The District will continue to look for areas to improve segregation of duties.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2022**

---

**Section III – Findings and Questioned Costs – Major Federal Programs**

---

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

---

**Section IV – Other Items for Consideration – Minnesota Legal Compliance**

---

**2022-003: Out of State Travel Policy**

**Criteria or Specific Requirement:** MN Statute 471.661 requires the governing body of each statutory or home rule charter city, county, school district, regional agency, or other political subdivision, except a town, must have on record a policy that controls travel outside the state of Minnesota for the applicable elected officials of the relevant unit of government. The policy must be approved by a recorded vote and specify:

- (1) when travel outside the state is appropriate;
- (2) applicable expense limits; and
- (3) procedures for approval of the travel.

**Condition:** The District's travel policy does not address out of state travel.

**Cause:** Oversight.

**Effect:** The District is not in compliance with Minnesota Statute.

**Repeat Finding:** No.

**Recommendation:** We recommend the District adopt an out of state travel policy that addresses when travel outside of the state is appropriate, expense limits and procedures for approval.

**View of Responsible Officials:** There is no disagreement with this finding.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Homeland Security</b>				
Passed Through Minnesota Department of Public Safety Hazard Mitigation Grant Program (HMGP)	97.039	A-HMGP-DR4442-WILDRICE-011	\$ -	\$ 1,060,331
Total Department of Homeland Security			-	1,060,331
Total Expenditures of Federal Awards			\$ -	\$ 1,060,331

**NOTE 1 REPORTING ENTITY**

The schedule of expenditures of federal awards presents the federal award programs expended by the Wild Rice Watershed District (the District). The District's reporting entity is defined in Note 1 to the financial statements.

**NOTE 2 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District under programs of the federal government for the year ended December 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in cash fund balance of the District.

**NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures on the schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance. Under the Uniform Guidance, certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected to not use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.