

# Wild Rice Watershed District



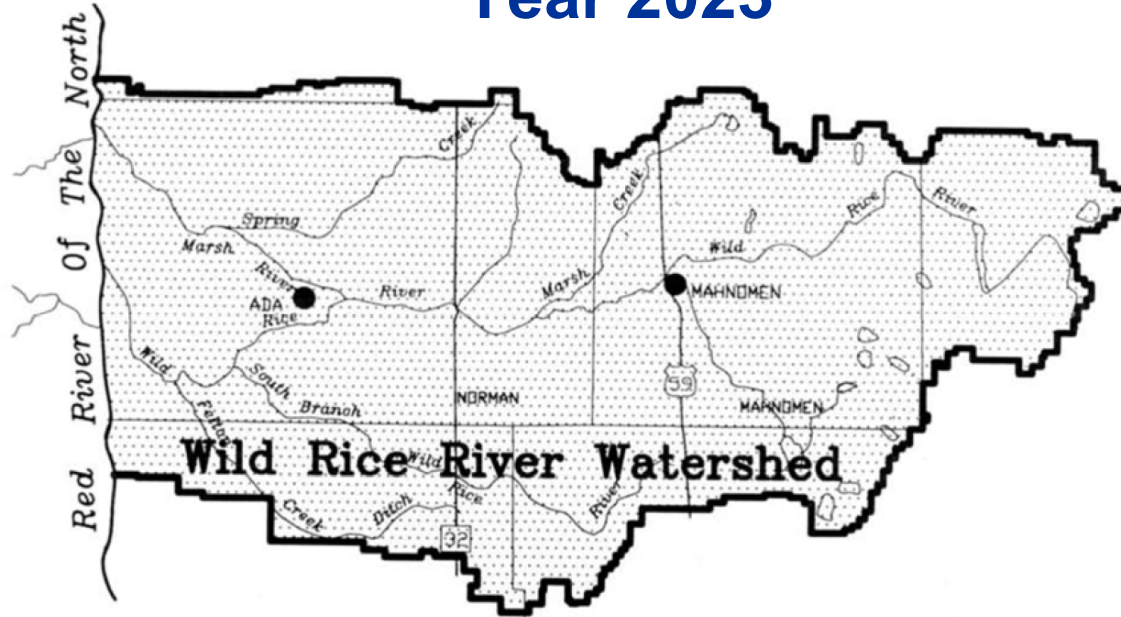
**2023**

**Annual Report**

# Wild Rice Watershed District

## 54<sup>th</sup> Annual Report

### Year 2023



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**

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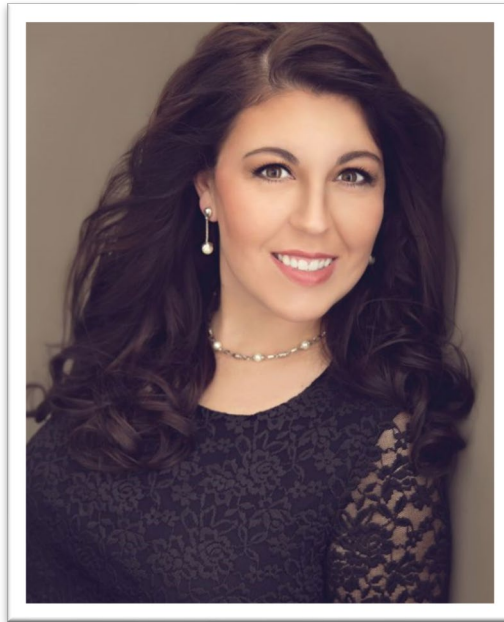
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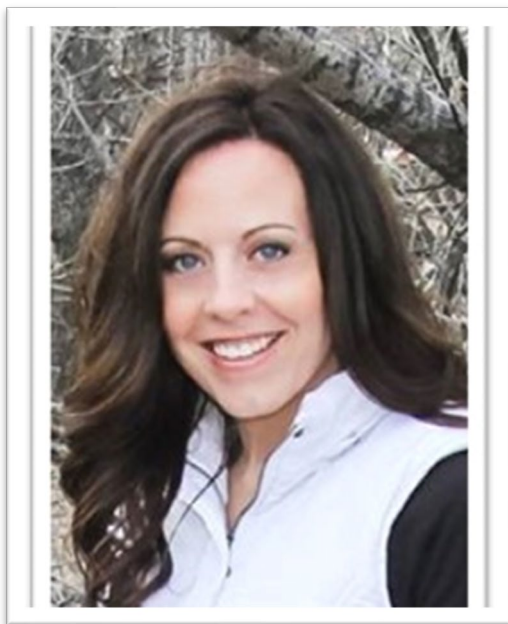
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## 2023 WRWD Staff



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## **I. Executive Summary**

Pursuant to Minnesota Statutes Section Chapter 103D of the Minnesota Watershed Act, the Board of Managers hereby submits the 54<sup>th</sup> Annual Report of the Wild Rice Watershed District (WRWD), which covers the period of January 1 to December 31 of 2023. 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  
2023-2024 Chairman**

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

In 2023, the District completed projects, began new ones, and developed a couple of project teams. Working with landowners and residents in the District continues to be one of the highlights of the position. We are fortunate to have a good working relationship with our landowners and appreciate them contacting us when maintenance needs to be performed or when they have questions regarding the District.

Construction of the Goose Prairie Wildlife Management Area began late summer 2022 and finished in 2023. The project will be operated beginning in 2025 in an attempt to let vegetation establish. 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.

District staff completed project design for road raises through the City of Perley. We worked with several funding partners to prepare for spring 2024 construction. We are looking forward to fully protecting the City from future flood events once the project is complete and are grateful for all of the funding and project partners working together to accomplish this goal.

We continue to work forward with applicants in the Lower Wild Rice Corridor project. Updated RIM rates were published in 2023 which helped the project gain forward momentum again. The District applied for additional Lessard Sams Outdoor Heritage Funding to continue easement placements for the project. We are hopeful to be awarded funds in 2024 pending the outcome of the legislative session.

The District completed the voluntary acquisition of one additional flood buyout property during 2023, removing those residents from vulnerability during flooding conditions. The property will be demolished in 2024. We also worked with HSEM to seek funding for more applicants interested in the program.

Two project teams were formed within the District. One to review erosion and sedimentation problems within the straightened Wild Rice River corridor and another to address drainage and flooding issues in the upper Norman Polk Subwatershed. Both project teams met frequently to develop potential alternatives.

The spring of 2023 brought another flood, prompting another Federal disaster declaration. Stacy has gotten pretty good on working 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 103 permit applications were received for various projects throughout the district, which is lower than previous years. We are grateful for landowners who submit their applications in a timely manner.

**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) 784-7399 gholmvik@loretel.net	04/25/26

## 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 2023:

Name	Service Provided	Company Name	Contact Information
Elroy Hanson	Legal Services	Hanson & Liebl Law Office, P.C.	P.O. Box 340 Mahnomen, MN 56557 Phone: (218) 935-2266
Jerry Bents	Engineer	Houston Engineering, Inc.	1401 21st Ave N Fargo, ND 58102 Phone: (701) 237-5065
Miranda Wendlandt	Auditor	Clifton Larson Allen LLP	1920 Turning Leaf Lane SW Ste 2 Alexandria, MN 56308 Phone: (320) 759-5124



Jerry Bents,  
**Civil Engineer**  
**Vice President**  
**Houston Engineering Inc.**



Elroy Hanson,  
**Attorney,**  
**Hanson & Liebl Law Office**



Miranda Wendlandt,  
**Principal**  
**Clifton Larson Allen LLP**

## 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
Robert Braseth	25415 190th Ave N Ulen, MN 56584	Paul Harless	PO Box 37 Borup, MN 56519
Terry Guttormson	1141 175th Ave Hendrum, MN 56550	Jerome (Joe) Slette	1141 237th St Mahnomen, MN 56557
Corey Hanson	2758 330th St Gary, MN 56545	Matt Speer	2435 140th Ave Mahnomen, MN 56557
Steve Jacobson	1437 County Hwy 4 Hendrum, MN 56550	Kim Syverson	PO Box 216 Ulen, MN 56584
Susan Sunderland	25671 State 92 Bagley, MN 56621	Bridget Guiza	30003 County Hwy 21 Callaway, MN 57521
JoDan Rousu	30003 County Hwy 21 Callaway, MN 57521		

April 12, 2023 – The meeting was planned for April 4, 2023. The morning of the meeting, 4 attendees cancelled so there was no quorum. The committee will meet again in November.

October 11, 2023 — Matt Speer notified the office that he is moving out of the district and asked to be removed from the Committee. The Board thanked him for his years of service to the committee. The Board voted to remove Mr. Speer from the Citizen's Advisory Committee. A suggestion was made to add SWCD representatives, County or Sporting/Farm representatives if they are interested per the statute. A suggestion was also made to provide an expense form that committee members can turn in to be reimbursed for mileage. A suggestion was made to ask the Citizen's Advisory Committee if they'd like to hold the meetings at a different time of day & a different location. Staff will add it to the agenda for the next Citizen's Advisory Committee meeting.

December 13, 2023 - The minutes from the Citizen's Advisory Committee meeting from December 6, 2023, were presented to the Board. Administrator Jensen reported that the Committee inquired about the emergency repair completed last Spring. The Committee suggested developing an Emergency Repair Policy. The Committee also asked about being allowed a per diem. Attorney Hanson stated that we can offer mileage pay but not per diem to the Committee. Administrator Jensen reminded Managers that as a Manager appointed to attend the meetings of the Citizen's Advisory Committee, Managers are there to represent the Board. Further discussion was held regarding the Emergency Repair Policy. The recommendation to take back to the Citizen's Advisory Committee is as follows: If there is an emergency, staff notifies the Board Chairman or the Vice-Chairman if the Chairman is unavailable. If the Chairman or Vice-Chairman doesn't feel comfortable making the decision, then a special meeting will be called.

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## **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.

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## **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 form 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.

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## **Minnesota Watersheds (Formerly MAWD)**

Minnesota Watersheds (Formerly MAWD) provides educational opportunities, information and training for watershed districts, managers and staff through yearly tours, meetings, and newsletters. MN Watersheds 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

### 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 results 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 is a cooperative project between the city of Perley, US Department of Homeland Security's Federal Emergency Management Agency – Hazard Mitigation Grant Program, Minnesota Flood Hazard Mitigation Program, 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

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

- **Phase 2 - R/W Acquisition, Final Design, and Construction Grade Raises** – actively working towards





January 11, 2023 – Administrator Jensen provided an update stating that we are still waiting for the signed FEMA grant agreement on the funding for Perley. The design is 30% underway with the goal to begin construction in 2024.

February 8, 2023 – Administrator Jensen provided an update. We are currently waiting for FEMA to sign the grant for funding in Perley. The design is 30% underway.

March 8, 2023 – Administrator Jensen provided an update on Perley. Design and coordination with MNDOT continues. MNDOT is preparing a cost share agreement for the gap on Highway 75.

April 12, 2023 – Engineer Bents provided an update on the Perley road raise. Design and coordination with MNDOT continues. MNDOT provided a draft of the cost share agreement for their requested additional roadwork on Highway 75. Construction should begin Spring of 2024.

May 10, 2023 – Engineer Bents reported that the design on the Perley Grade Raise continues with MNDOT and Norman County.

June 14, 2023 – Engineer Bents reported that the design work on the Perley Grade Raise continues. We are expecting the cost share agreement, from MNDOT, to be completed this month. We've started coordinating with the Franchise Utility group.

July 12, 2023 – Engineer Bents reported that the design work on the Perley Grade Raise continues. The cost share agreement from MNDOT has been signed. The Alternative Drainage Improvement Plan and Right-of-Way needs have been determined. We are on track to start construction in the Spring of 2024.

August 9, 2023 – Engineer Bents reported that the design work on the Perley Grade Raise continues. We received comments from MNDOT on the 30% design. Staff will meet with landowners regarding right-of-way acquisition. We are on track to start construction in the Spring of 2024.

September 13, 2023 – Administrator Jensen presented and read to the Board the Local Government Resolution For Flood Hazard Mitigation Grant Assistance: "PERLEY COMMUNITY LEVEE PHASE II". The Board voted for the Resolution. Engineer Bents reported that the design work on the Perley Grade Raise continues. 60% plans were submitted to MNDOT. Right-of-way acquisition is underway.

October 11, 2023 – Engineer Bents presented options for the utility relocation that is underway. Leon from the Red River Valley Co-op was present to answer questions about the project and cost share. The estimate for Plan C is \$133,000.00 which includes moving some of the power poles and reduces the number of penetrations through the levy. The Board approved a 50% contribution to Plan C up to \$66,500.

Engineer Bents reported that comments were received from MNDOT on 60% design plans. The 90% design will be submitted to MNDOT later in October. The Right-of-way acquisition is underway. Attorney Hanson's office is preparing the documents.

November 15, 2023 – Engineer Bents reported that the 90% plans were completed and the MNDOT review meeting was held last week. Administrator Jensen started right-of-way negotiations with property owners. She verbally presented estimates for each parcel. The Board authorized Administrator Jensen to continue to negotiate with the landowners with the amounts presented, with the exception of a potential increase up to \$1,000.00 on the Maher property, and to allow Chairman Holmvik to sign the necessary agreements.

December 13, 2023 – Engineer Bents reported that the 100% plans were completed and MNDOT submission is finishing up. Staff is negotiating final MNDOT payment eligibility and additional funding looks promising. Right-of-way negotiations with property owners are ongoing. We are on track for construction to begin in the Summer of 2024.

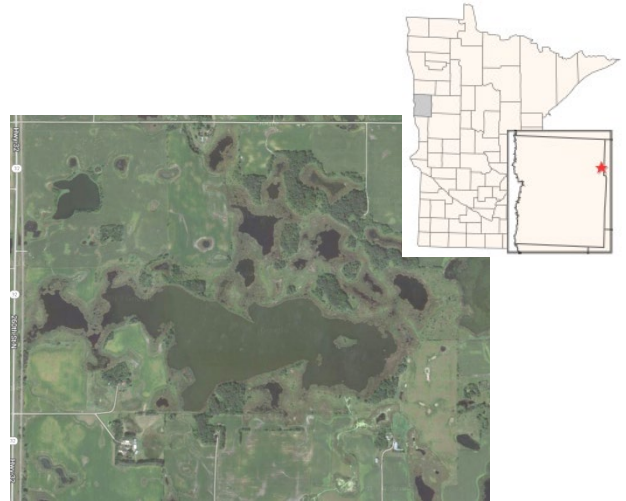
# Goose Prairie Wildlife Management Area Enhancements

## 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:

<b>Wildlife Management</b>	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.
<b>Habitat Restoration</b>	The establishment of an additional 119 acres of permanent vegetation buffer areas to the WMA to improve upland wildlife habitat.
<b>Water Quality</b>	Improve water clarity by providing a seasonal variation of water levels which will restore wetland plant communities and control rough fish numbers.
<b>Flood Control</b>	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 ( <i>approximately an 80% local peak flow reduction</i> ) as well as Red River flood damage reduction.

January 11, 2023 – Engineer Bents gave an update on the project. The work is substantially complete except for the outlet structure and pipe. 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 contractor is hoping to start the structure in the next month. The Board approved a pay request from Landwehr Construction for \$79,190.67.

February 8, 2023 – Engineer Bents gave an update on the project. Construction crews recently completed the installation of the outlet pipe through the road which will be the outlet pipe for the new control structure. They plan to start the concrete work this week. Flood operation will commence in the Spring of 2024. Discussion was held on researching the cost for a redetermination of benefits regarding the previously discussed Clay County Ditch 18 petition.

March 8, 2023 – The Board approved Change order #1 in the amount of \$1,221.50 and pay request #5 for \$29,507.95. Engineer Bents gave an update on the project. Work on the outlet structure continues. Cleanup work and closeout in the Spring or early Summer of 2023 is anticipated. The flood operation will commence in the Spring of 2024.

April 12, 2023 – Administrator Jensen gave an update on the project. Work on the outlet structure continues. Cleanup work and closeout in the Spring or early Summer of 2023 is anticipated. The flood operation will commence in the Spring of 2024. The Board approved Change order #2 in the amount of \$3,939.11.

May 10, 2023 – Engineer Bents gave an update on the project. Work is nearing completion. The contractor made good progress last week working at the control structure. They completed backfilling, installed riprap, and completed installation of the stop logs and slide gate except for some minor items on the gate. After they test the slide gate this week, they plan to remove their cofferdam at the control structure. Flood operation is to commence in the Spring of 2024. The Board approved Pay Request #6 in the amount of \$19,951.53.

June 14, 2023 – Engineer Bents gave an update on the project. Work is nearing completion, and a punch list of remaining items has been developed. Flood operation is to commence in the Spring of 2024. The Board approved Pay Request #7 from Landwehr Construction in the amount of \$174,771.50. Manager Erickson inquired about a ditch plug on the South end of the project and standing water to the North of the project. Engineer Bents will look into it and follow up.

July 12, 2023 – Engineer Bents gave an update on the project. Work is nearing completion. Remaining work to be done includes punch list items, stop log delivery and fencing on the structure. Beaver dams downstream have been identified and we are working on removing them as part of routine CCD18 maintenance. Staff met with landowner Steichen on the upstream area of CCD18 and a survey is pending.

August 9, 2023 – Engineer Bents gave an update on the project. Remaining work to be done includes punch list items and stop log delivery. As part of ordinary ditch maintenance on CCD 18, staff is working to remove beaver dams. Staff also met with Ms. Steichen, a landowner in the

upstream area of the ditch. A survey was conducted, and plans are underway to identify any necessary repairs.

September 13, 2023 – Engineer Bents gave an update on the project. Remaining work to be done includes punch list items. Stop logs were delivered. We are waiting for a new change proposal to install mounts for removing gates. The initial proposal was not satisfactory. As part of ordinary ditch maintenance on CCD 18, staff is working to remove beaver dams. Staff will complete this work concurrent with the cleanout on Joe Brainard's property after the beans are harvested in that area.

October 11, 2023 – Engineer Bents gave an update on the project. Remaining work to be done includes punch list items. We have a contractor set up to remove beaver dams adjacent to Goose Prairie. As part of ordinary ditch maintenance on CCD 18, surveying is complete to identify proposed channel repairs.

November 15, 2023 – Engineer Bents gave an update on the project stating we are waiting for grass growth. The Board approved the pay application to Landwehr Construction in the amount of \$88,689.93. The beaver dams have been removed from the North side. The Fall drawdown was done. We will likely wait until 2025 to begin the Spring operation to allow grass to establish.

December 13, 2023 – Engineer Bents gave an update on the project and reported that improvement to access on the Oberg land was recently completed.



# 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

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

January 11, 2023 – Administrator Jensen stated that we are currently working on closing out 7 easements pending some ingress/egress issues and abstracts being updated or reviewed.

February 8, 2023 – Administrator Jensen stated that we are ready to schedule closings on 3 of the 7 easements. The others are pending some ingress/egress issues and abstracts being updated or reviewed.

March 8, 2023 – Administrator Jensen reported that the RIM rates have been updated and increased significantly. Staff is verifying which rates will apply to which applicants. The Board authorized staff to send a letter to BWSR asking them to update the rates and let the 3 applicants who have signed reapply.

April 12, 2023 – Administrator Jensen reported that BWSR approved the RIM rate increase on unpaid applications. We are working on the paperwork to get the updated agreements signed. She also reported that the RRWMB is submitting a funding application to LSOHC for funding to be used basin-wide for programs similar to this.

May 10, 2023 – Administrator Jensen reported that staff is planning to submit 2 applications for LSOHC funding. The first application will be with BWSR for funding for 5 applicants who we were already working with, but the funding ran out. The second application is a joint application with the RRWMB to fund all future applicants. New agreements were signed, and we are working on easement documents for the Kroshus, Kroshus-Peters, Kovash, Strand and Ruebke properties.

June 14, 2023 – Administrator Jensen reported that 2 applications to Lessard Sams have been submitted. One was for the joint RRWMB application that would be used to fund future applicants. The second was an application by the WRWD to carry forward the remaining applications that are interested in placing easements. The easements have been recorded for the DW Kroshus and Kovash properties. We have 3 remaining easements that we are working on with Attorney Hanson's office. Those will be the final easements for the current funding.

July 12, 2023 – Administrator Jensen reported that we are waiting for a response on the 2 applications that were submitted to Lessard Sams. Payments for the DW Kroshus and Kovash properties have been sent. There are 3 other easements pending closing.

August 9, 2023 – Administrator Jensen reported that there is a hearing scheduled for August 29, 2023, for our proposal to the Lessard Sams Council.

September 13, 2023 – Administrator Jensen reported that the hearing on funding was completed at the end of August for our proposal to the Lessard Sams Council. We are awaiting the decision on the next round of funding. Attorney Hanson's office is finalizing 2 easements for closing.

October 11, 2023 – Administrator Jensen reported that the LSOHC recommended \$2.345 million of the \$5.17 million requested. The next step is to update the accomplishment plan. The recommendation is pending Legislative approval.

November 15, 2023 – Administrator Jensen reported that we submitted our accomplishment plan following the LSOHC recommendation of \$2.345 million of the \$5.17 million requested. They are reviewing the plans and will be deciding tomorrow, November 16, 2023.

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## Upper Reaches

January 11, 2023 – Administrator Jensen reported that the Upper Reaches Project Team met on Friday, December 16, 2022, and focused on the background of the project, introductions, and the Project Team process. Going forward, the team will meet on the 4th Wednesday of each month. At the next meeting scheduled for Wednesday, January 25th, the team will discuss USGS past and ongoing sediment evaluations, the USACE Regulatory Requirements and Preliminary Problem Identification. Engineer Bents provided an update on the Upper Reaches erosion repair South of Ada, which is essentially done. The contractor is waiting for vegetation to come up in the Spring. We will do a final closeout at that time. The Board approved a pay request to Rigid Excavating LLC for \$25,341.25.

February 8, 2023 – Administrator Jensen reported that the Project Team met on January 25, 2023, and focused on USACE Regulatory Requirements and Preliminary Problem Identification. The February meeting is cancelled due to the RRWMB/FDRWG joint conference. The next meeting will be held March 22, 2023. The team will learn about similar MNDNR projects across the state as well as finalize a Problem Identification Statement. They plan to review USGS sediment evaluations and begin discussing alternative developments at the April 26, 2023, meeting.

Engineer Bents provided an update on the Upper Reaches repair project. The contractor is waiting for vegetation to come up in the Spring. We will do a final closeout at that time.

March 8, 2023 – Engineer Bents provided an update on the Upper Reaches project. The contractor is waiting for vegetation to come up in the Spring. We will do a final closeout at that time.

April 12, 2023 – We applied for a project acceleration grant through the Flood Damage Reduction Workgroup for the Upper Reaches Project Team. The funds were approved in the amount of \$12,500.00. At the next meeting, the team will focus on problem identification and alternate identification.

Engineer Bents provided an update on the Upper Reaches repair project. The contractor is waiting for vegetation to come up in the Spring. We will do a final closeout at that time.

May 10, 2023 – Administrator Jensen reported that the Project Team met at the end of April. The group viewed recent flood photos. The USGS gave a presentation on current and past Sediment Study outcomes. The DNR gave a presentation on channel and geomorphic project experience. A draft Problem Statement and Purpose/Need document were distributed to review before the next meeting. The next meeting is May 24, 2023, where the group plans to view an aerial review of the Beach Ridge Area, finalize the Problem Statement and Purpose/Need document, identify data needs and discuss potential alternatives.

June 14, 2023 – Administrator Jensen reported that the Project Team did not meet on May 24, 2023, due to planting. The next meeting will be on June 28, 2023, where the group plans to view an aerial review of the Beach Ridge Area, finalize the Problem Statement and Purpose/Need

document, identify data needs, and discuss potential alternatives. Zoe Keezer with the White Earth Natural Resources Department has been added to the Project Team.

The bank repair on the Upper Reaches Project that was done last Summer was damaged during the flood this year. Since the contract is still active with Rigid Excavating for the bank repair, staff would like to negotiate a change order to have them repair the new damage. If there is a disaster declaration, the expenses will be turned in for repair dollars. The Board authorized Chairman Holmvik to sign a change order up to \$225,000.00 for the repair.

Engineer Bents provided a follow up on Curt Jacobson's Maintenance Request regarding damage to 4 areas during the last flood event. Mr. Jacobson stated that the latest erosion has made the area more flood prone. Staff will put together a repair plan for the site furthest downstream on the West side. The site is directly adjacent to a levy. Those repairs will eventually be submitted for state and federal funding. The second site on the request has eroded back but is in an area where there is an existing setback levy. Staff advises that it is not in the best interest to repair that area. Staff used lidar data to review adjacent ground near the last 2 sites which shows the channel has migrated but that we are not losing elevation. The recommendation is to not repair the other 3 sites since it appears the water will break out in other locations first. Staff will contact Jacobson to review the findings.

July 12, 2023 – Administrator Jensen gave a summary of the meeting held on June 28, 2023. The Team will not meet in July to give the District more time to gather the information requested. The next meeting will be on August 23, 2023, where the Team plans to finalize the Purpose/Need document and develop a Scope/Budget and funding options.

A pay application was submitted to close out the 2022 Upper Reaches repair project. The Board approved payment of the retainer in the amount of \$17,760.02 to Rigid Excavating. Rigid Excavating started repairing flood damage this week. They expect work to be completed in 4-5 weeks. The contractor will remove sediment on the East side for added protection.

August 9, 2023 – Administrator Jensen discussed the upcoming meeting which is scheduled for August 23, 2023. Staff is considering holding the meeting virtually due to the small amount of new information to cover. Engineer Bents discussed the approximate cost of data needs development and potential funding sources. It would be beneficial to get the cross sections done before Winter 2023 when the river flows are the lowest. Discussion was held regarding 1135 funding and whether or not it would be a good fit for this project.

Engineer Bents reported that the Upper Reaches repair work is nearing completion. The Board approved the pay request from Rigid Excavating for \$161,608.50.

September 13, 2023 – Administrator Jensen gave an update stating that no meeting was held in August. Staff is continuing to work on securing funding options for the survey and hydraulics work.



- . Engineer Bents reported that the Upper Reaches repair work is nearing completion. Grass is growing and the live stakes will go in this Winter. The Board approved the pay request from Rigid Excavating for \$10,220.00.

October 11, 2023 – Administrator Jensen gave an update stating that the next meeting will be held on November 1, 2023. Staff is working on gathering information on funding options from RRWMB, WQ and WBIF. Engineer Bents discussed completing 2023 river cross-sections as the next step. With funding from the RRWMB, the approximate costs to the WRWD would be approximately \$10,000-\$13,000. The Board authorized staff to move forward with the cross sections. Manager Johannsen suggested rescheduling the November 1, 2023, meeting due to harvest. Administrator Jensen will work to find alternative dates.

- . Engineer Bents reported that the Upper Reaches repair work is nearing completion. Grass is growing and the live stakes will go in this Winter.

November 15, 2023 – Administrator Jensen gave an update stating that staff sent out a Notice for Survey to affected landowners. The survey work will begin after hunting and Thanksgiving. The next Project Team Meeting is scheduled for December 18, 2023.

December 13, 2023 – Administrator Jensen gave an update stating that staff sent out a Notice for Survey to affected landowners. The survey on the cross-sections will begin when river conditions allow. The next Project Team Meeting is scheduled for December 18, 2023.

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## **Project 5 Norman Polk**

January 11, 2023 – Engineer Bents gave the background on the discussion of the Norman Polk Project brought forth by the Sand Hill River Watershed District. The Board authorized staff to coordinate with the Sand Hill River Watershed District and establish a Project Team if deemed necessary.

February 8, 2023 – Administrator Jensen reported that the initial Project Team meeting was held on January 25, 2023. Chairman Holmvik and Manager Spaeth will be the Board Representatives. Initially, one landowner at each end of the project and one Township representative are being asked to participate on the team. The kickoff meeting will be held on March 22, 2023.

April 12, 2023 – We applied for a project acceleration grant through the Flood Damage Reduction Workgroup for the Norman Polk Project Team. The funds were approved in the amount of \$8,500.00. At the next meeting, the team will focus on problem identification.

May 10, 2023 – Administrator Jensen reported that the Project Team met at the end of April. The group reviewed the Project Team process, discussed known problems and past project background information. The next meeting is May 24, 2023, where the group plans to provide additional problem documentation, draft a Problem Statement and Purpose/Need document, review updates on the Hydrologic model development and discuss potential alternatives.

June 14, 2023 – Administrator Jensen reported that the Project Team did not meet on May 24, 2023, due to planting. The next meeting will be on June 28, 2023, where the group plans to provide additional problem documentation, draft a Problem Statement and Purpose/Need document, review updates on the Hydrologic model development and discuss potential alternatives.

July 12, 2023 – Administrator Jensen gave a summary of the meeting held on June 28, 2023. The Team will not meet in July to give the District more time to gather the information requested. The next meeting will be on August 23, 2023, where the Team plans to review the draft of the Purpose/Need document, draft the Range of Alternatives Document and On-ground Alternative Concepts based on the last meeting.

August 9, 2023 – Administrator Jensen reported that the next meeting is August 23, 2023. The agenda includes discussing the draft of the Problem Statement and Purpose/Need document. The group will also review a range of alternatives from the last meeting and determine the next steps.

September 13, 2023 – Administrator Jensen reported that the Team met on August 23, 2023. The agenda included comments on the Problem Statement and Purpose/Need draft and reviewing a range of alternatives from the last meeting. Next steps include finalizing the Problem Statement and Purpose/Need document as well as developing rough cost estimates for the options that were carried forward. The SHRWD will gather input on diversion options.

October 11, 2023 – Administrator Jensen gave an update stating that the next meeting will be held on November 1, 2023. With Manager Johannsen's request to reschedule the Upper Reaches Project Team meeting, the Norman Polk Project team meeting will be rescheduled to coordinate with that date.

November 15, 2023 – Administrator Jensen gave an update stating that the preliminary cost estimate is underway, and the next meeting will be held on December 18, 2023.

December 13, 2023 – Administrator Jensen stated that the next meeting will be held on December 18, 2023.

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## **Clay County Ditch 18**

January 11, 2023 — Petition to Outlet into Clay County Ditch 18-Administrator Jensen is in contact with the petitioner, Cristian Anderson. Administrator Jensen would like to postpone the hearing to wait for documentation from the property owner. The Board will review the issue at the February meeting to see if all the documentation has been obtained. Discussion was held regarding the benefiting area.

February 8, 2023 – Regarding the Petition to Outlet into Clay County Ditch 18, the Board set the hearing date for March 8, 2023, at 9:00 a.m. at the next Board Meeting.

March 8, 2023 – Engineer Bents gave the background of the petition to outlet into Clay County Ditch 18 and the benefiting area issue. Applicant, Cris Anderson, has requested to pay the outlet fee on part of the acreage but to have the entire parcel added to the assessment area. Landowner Bev Hendrickson voiced her opposition. Discussion was held about whether the outlet fee should be charged for all of the acres involved or only a portion. The Board authorized staff to research and provide costs of the different scenarios to the parties involved. Engineer Bents explained that there is an additional 40

acres on permit # 22-137 that is not assessed as well. The Board voted to have the applicant petition to include the 40-acre tract also. Mr. Anderson will provide updated sketches to the district to show the surface inlets on all 3 of his permits. The Board set the hearing date and time for the Petition to outlet into Clay County Ditch 18 as April 12, 2023, at 10:00 a.m.

April 12, 2023 – Chairman Holmvik opened the hearing on the petition to outlet into CCD 18 at 10:00 a.m. Attorney Hanson gave an overview of the procedures for the hearing. Engineer Bents gave background of the permit, petition and the benefiting areas. He presented 2 potential outlet fee options to add the 3 areas into the ditch system. Landowners who were in attendance were given the opportunity to speak in favor or opposition of the Petition. Larry Jacobson and Eric Jacobson spoke in favor. Shelly Steichen and Bev Hendrickson spoke in opposition to the project. Cris Anderson answered questions and clarified information about his proposed project. The Board approved all 3 areas of the petition. The Board approved Option 1 for a total of \$8,077 plus additional costs. The Board authorized Attorney Hanson to prepare the Order for the Petition into Clay County Ditch 18.

October 11, 2023 – Regarding the Brainard request, Sellin Brothers Inc. will complete work on CCD 18 later this month.

November 15, 2023 – Administrator Jensen reported that the cleanout on CCD 18 was recently completed.

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## **Judicial Ditch 53**

April 12, 2023 — Bids are being solicited for the bridge replacement on Judicial Ditch 53. The contract should be awarded at next month's meeting.

May 10, 2023 — Engineer Bents gave an update on the bridge replacement on Judicial Ditch 53 that was approved last year. We received 4 bids for the project. The Board awarded the contract to the low bidder, Visser Trenching, in the amount of \$119,330.00 and authorize Chairman Holmvik to sign the necessary documentation.

June 14, 2023 — Engineer Bents reported that we are waiting for the pipe to be built for the bridge replacement on JD53.

July 12, 2023 — Engineer Bents reported that we are waiting for the pipe to be built for the bridge replacement on JD53. Construction is scheduled to begin in August 2023 as long as the pipe is ready.

August 9, 2023 — Engineer Bents also reported that work has started on the bridge replacement on JD53.

September 13, 2023 — Engineer Bents reported that work is nearly complete on the JD 53 bridge replacement. The Board approved a pay request from Visser Trenching in the amount of \$109,045.75.

December 13, 2023 — Engineer Bents reported that the work on the JD 53 bridge replacement is complete, and he presented a final pay application. The Board approved the final pay application to Visser Construction in the amount of \$11,364.25.

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## **Judicial Ditch 53 Lateral 1**

November 15, 2023 — The District received a landowner request to replace a crossing on JD 53 Lat.1. Engineer Bents gave background of the ditch system. The landowner states that the bridge is not capable of handling the weight of the equipment crossing the bridge. Attorney Hanson's office provided a memo to the Board stating the District's legal obligations. Options presented included reviewing the condition of the entire system to determine the condition, estimate removing unnecessary bridges, and hold a ditch owner meeting to discuss the options. The Board agreed it would be best to bring the issue to landowners in the benefitting area of the ditch.

December 13, 2023 — Engineer Bents reported that inventory work on the Borgen bridge request is underway. A report is expected at the January meeting.

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## **Rural Ring Dike Program**

April 12, 2023 — Engineer Bents gave an update on the two applicants. Cost share amounts were presented to both parties. Neither party wants to proceed any further. One party has decided to apply for a flood buyout instead.

May 10, 2023 — We received a new application from Jim Sargent. Staff met with Mr. Sargent and preliminary plans are underway.

June 14, 2023 — Engineer Bents reported that we provided preliminary plans for the Sargent ring dike. Mr. Sargent is working with the adjacent property owner to possibly acquire some adjacent land for the dike. Staff will wait to see if the applicant wants to proceed.

July 12, 2023 — Administrator Jensen reported that Mr. Sargent does not wish to proceed with the ring dike at this time.

August 9, 2023 — Administrator Jensen reported that Mr. Sargent does not wish to proceed with the ring dike at this time.

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## **Hazard Mitigation Rural Acquisition Program**

January 11, 2023 — Engineer Bents provided an update on the project. Phase 1 is substantially complete. Once the grass starts growing, the contract can be closed out in the Spring. On Phase 2, the Ista property, the hazardous materials abatement work is complete. The contractor has mobilized and began demolition. The Board approved a pay request from Lyle Wilkens Inc. for \$29,672.07. Phase 3 is the Vik property which remains on hold as they are out of the area. Phase 4 is for 4 new applicants. Those applications as pending funding approval from HSEM.

February 8, 2023 — Administrator Jensen provided an update on the project. Phase 1 is substantially complete except for punch list items that will be done in the Spring. On Phase 2, the Ista property, the contractor will start the main demolition work when the weather warms up. Phase 3 is the Vik property which remains on hold as they are out of the area. Phase 4 is for 4 new applicants. Those applications are pending funding approval from HSEM.

March 8, 2023 — Administrator Jensen provided an update on the project. Phase 1 is substantially complete except for punch list items that will be done in the Spring. On Phase 2, the Ista property, the contractor plans to start the main demolition work this week. Phase 3 is the Vik property which remains on hold as they are out of the area. Phase 4 is for 4 new applicants. Those applications are pending funding approval from HSEM. Application packets are under development.

April 12, 2023 — Administrator Jensen provided an update on the project. Phase 1 is substantially complete except for punch list items that will be done in the Spring. On Phase 2, the Ista property, the abatement work is done and the deadline for completion is May 15, 2023. Phase 3 is the Vik property which remains on hold as they are out of the area. Phase 4 is for 5 new applicants. The District has received appraisals back on 4 of the 5 and the surveys should be done this week.

May 10, 2023 — Engineer Bents reports that for Phase 1, we are waiting on turf establishment and then it can be closed out. Phase 2, the Ista property, is currently being demolished. The Board approved Pay Request #2 from Lyle Wilkens Inc. in the amount of \$29,679.18. Regarding Phase 3, the Vik property, Administrator Jensen has been in touch with the landowners who said they can be out this Fall. We anticipate closing in October 2023. Phase 4 is for the 5 new applicants and the application packets are nearly complete.

June 14, 2023 — Engineer Bents reports that there are some punch list items that need to be completed including turf establishment and then Phase 1 can be closed out. We are holding the retainer until then. For Phase 2, the Ista property, work is essentially complete except for grass establishment. The Board approved Pay Request #3 from Lyle Wilkens Inc. in the amount of \$7,125.00. Regarding Phase 3, the Vik property, Administrator Jensen stated there are no significant changes. We anticipate closing in October 2023. Phase 4 is for the 5 new applicants. Two of the applications have been submitted. The remaining 3 will be sent in within the next couple of weeks.

July 12, 2023 — Administrator Jensen reported that work is complete on Phase 1. Submittals remain including asbestos, septic and well documentation for closeout. A final pay application is expected at the August meeting. Work is complete on Phase 2. The Board approved the final Pay Request from Lyle Wilkens Inc. in the amount of \$3,498.75. Regarding Phase 3, the Vik property, Administrator Jensen stated there are no significant changes. We anticipate closing in October 2023. On Phase 4, applications for the 5 new applicants have been submitted.

August 9, 2023 — Administrator Jensen reported that work is complete on Phase 1. A final pay application is expected at the September meeting. Work is complete on Phase 2. The final pay request was approved at last month's meeting. Regarding Phase 3, the Vik property, Administrator Jensen stated there are no significant changes. We anticipate closing in October 2023. On Phase 4, applications for the 5 new applicants have been submitted for federal and state funding. Administrator Jensen presented and read the Local Government Resolution For Flood Hazard Mitigation Grant Assistance: "PROPERTY ACQUISITION". The Board passed the Resolution.

September 13, 2023 — Administrator Jensen reported that work is complete on Phase 1. A final pay application is expected at a future meeting. Work is complete on Phase 2 and the contract is closed. Regarding Phase 3, the Vik property, Administrator Jensen stated there are no significant changes. We anticipate closing in October 2023. Mrs. Vik was in attendance and confirmed plans to close in October and thanked the Board for their patience while they moved things from the property. On Phase 4, applications for the 5 new applicants have been submitted for federal and state funding.

October 11, 2023 — Administrator Jensen reported that work is complete on Phase 1. A final pay application is expected at a future meeting. Work is complete on Phase 2 and the contract is closed.



Regarding Phase 3, the Vik property is now vacant, and closing will take place on October 16, 2023. Engineer Bents reported that demolition plans are being prepared and a Haz-mat/asbestos inspection is pending. On Phase 4, applications for the 5 new applicants have been submitted for federal and state funding. A request for information has been received and staff is working to complete the response.

November 15, 2023 — Engineer Bents reported that work is complete on Phase 1, but we are waiting for closeout documents. A final pay application is expected at a future meeting. Work is complete on Phase 2 and the contract is closed. Regarding Phase 3, the Haz-Mat/Asbestos inspection is complete and demolition plans are being prepared. Staff plans to seek contractor quotes from the contractors we've used in the past. On Phase 4, applications for the 5 new applicants have been submitted for federal and state funding. A request for information was received from FEMA and staff responded. We are awaiting their response.

December 13, 2023 — Engineer Bents reported that work is complete on Phase 1 and submittals remain. Work is complete on Phase 2 and the contract is closed. Regarding Phase 3, the Vik property, quotes were opened on December 15, 2023. The bid tabulation was presented to the Board. The Board awarded the contract to Lyle Wilkens, Inc. for \$123,475.00. On Phase 4, applications for the 5 new applicants have been submitted for federal and state funding. A second request for information was received from FEMA and staff responded. We are awaiting their response.

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## **One Watershed One Plan**

April 12, 2023 — Administrator Jensen reported that the last meeting was held at the end of March. Manager Harless attended as a Board representative. Financials were reviewed and approved. The group will meet again in November.

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## **FEMA**

May 10, 2023 – Administrator Jensen has been in contact with Norman County. They anticipate a state disaster declaration. Staff is gathering information on damages and assessing repair needs. State representatives will meet with Township representatives on May 18, 2023.

June 14, 2023 – Administrator Jensen reported that we are waiting to hear if the State meets the Federal threshold. Currently, the WRWD estimated damages are approximately \$400,000.00.

July 12, 2023 – Administrator Jensen reported that we are still waiting to hear if the State meets the Federal threshold. Approximately 70% of the damage in the district has been repaired.

August 9, 2023 – Administrator Jensen reported that there was a Federal declaration made on July 20, 2023. There is an applicant briefing tomorrow, August 10, 2023, at the District office for all Norman County Township representatives.

## 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.
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## January 2023

### Approved

- 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 with the condition that the top of the rip rap placed in the Project 34 ditch channel (STA. 728+29) be placed at the original design grade of the ditch. The at-grade ditch elevation will be staked by WRWD staff prior to installation.
- Bill Stalboerger, Section 12, Popple Grove Twp. Permit #22-142 to install a field crossing with a 48" culvert with the condition that the crossing has two - 48" culverts, and a recommendation that the applicant coordinate with the adjacent landowner to the west to install the crossing on the west property line so that it can be shared with both property owners. In addition, the new culverts are to be set to the original design grade of the ditch. The design grade will be staked by the WRWD staff prior to installation.

### Tabled

- 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.
  - Beau Jacobson, Section 36, Goose Prairie Twp. Permit #22-128 to install drain tile 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.
  - Skaurud Grain Farms, Section 28, Bear Park Twp. Permit #22-111 to install a water and sediment basin project 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.
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## February 2023

### Tabled

- Christian Anderson, Section 34, Goose Prairie Twp. 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 Twp. 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 Twp. Permit #22-139 to install subsurface drain tile with surface inlets - replace old drain tile pending information from the applicant.
  - Paul Harless, Section 2, Winchester Twp. Permit #23-001 to install subsurface drain tile pending a field review.
  - Beau Jacobson, Section 36, Goose Prairie Twp. Permit #22-128 to install drain tile 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.
  - Skaurud Grain Farms, Section 28, Bear Park Twp. Permit #22-111 to install a water and sediment basin project 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.
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## March 2023

### Approved

- Beau Jacobson, Section 36, Goose Prairie Twp. Permit #22-128 to install subsurface drain tile with standard tile conditions and the condition that the applicant get SWCD approval for any temporary impacts to wetlands during project construction.

## Tabled

- Christian Anderson, Section 34, Goose Prairie Twp. 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 Twp. 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 Twp. Permit #22-139 to install subsurface drain tile with surface inlets - replace old drain tile pending information from the applicant.
- Paul Harless, Section 2, Winchester Twp. Permit #23-001 to install subsurface drain tile pending a field review.
- Blair Hoseth, Section 1, Flom Twp. Permit #23-004 to install a new driveway and culvert pending a field review.
- Beau Jacobson, Section 13, Goose Prairie Twp. Permit #23-006 to install subsurface drain tile to notice adjacent landowners.
- Lynn Johnson, Section 25, Anthony Twp. Permit 23-002 to install subsurface drain tile requesting that the applicant provide written approval from the drainage authority-Norman County to drain into Norman County Ditch 25.
- Avery Sirjord, Section 1, Waukon Twp. Permit #23-005 to install subsurface drain tile pending a field review.
- Mark Sirjord, Section 29, Bear Park Twp. Permit #22-122 to install a water and sediment basin project pending information from the applicant.
- Skaurud Grain Farms, Section 28, Bear Park Twp. Permit #22-111 to install a water and sediment basin project 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.
- Nicholas Zurn, Section 28, Rosedale Twp. Permit #23-003 to install subsurface drain tile pending a field review and information from the applicant.

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## April 2023

## Approved

- Blair Hoseth, Section 1, Flom Twp. Permit #23-004 to install a new driveway and culvert pending field review by staff with their recommendation for approval.
- Nicholas Zurn, Section 28, Rosedale Twp. Permit #23-003 to install subsurface drain tile with standard tile conditions and the condition that the applicant provide written approval from the landowner in the SE1/4SE1/4 of Section 29.
- Wayne Brandt, Section 7, Lake Ida Twp. Permit #23-010 to install subsurface drain tile with standard tile conditions.
- Black Bell Farms, Section 19, Wild Rice Twp. Permit #23-008 to install a grade stabilization structure with standard tile conditions.
- Cristian Anderson, Section 35, Goose Prairie Twp. Permit #22-139 to install subsurface drain tile with surface inlets and replace old drain tile with standard tile conditions and the condition that the applicant make payment per the Board Order regarding his related petition under 103E.401.
- Cristian Anderson, Section 34, Goose Prairie Twp. Permit #22-138 to install subsurface drain tile with surface inlets and replace old drain tile with standard tile conditions and the

condition that the applicant make payment per the Board Order regarding his related petition under 103E.401.

- Cristian Anderson, Section 34, Goose Prairie Twp. Permit #22-137 to install subsurface drain tile with surface inlets and fill in existing ditches with standard tile conditions, the condition that the applicant make payment per the Board Order regarding his related petition under 103E.401, and with the amended alignment of the outlet for the north tile segment per the attached sketch (including the non-perforated segment).

#### **Tabled**

- Wayne Brandt, Section 7, Lake Ida Twp. Permit #23-009 to replace a 24" driveway culvert with a 30" driveway culvert and lower the culvert 6" pending a field review.
- Richard Borgen, Section 22, Lee Twp. Permit #23-014 to install a driveway and culvert pending a field review.
- Mark Habedank, Section 20, Fossum Twp. Permit #23-013 to install a grade stabilization project pending a field review.
- Paul Harless, Section 2, Winchester Twp. Permit #23-001 to install subsurface drain tile pending a field review.
- Beau Jacobson, Section 13, Goose Prairie Twp. Permit #23-006 to install subsurface drain tile pending a field review.
- Gerald Johnson, Section 29, Heier Twp. Permit #23-011 to install a water and sediment basin project pending a field review.
- Lynn Johnson, Section 25, Anthony Twp. Permit #23-002 to install subsurface drain tile pending a field review.
- Ron Pinske, Section 36, Strand Twp. Permit #23-012 to install a water and sediment basin project pending a field review.
- Avery Sirjord, Section 1, Waukon Twp. Permit 23-005 to install subsurface drain tile pending a field review.
- Mark Sirjord, Section 29, Bear Park Twp. Permit #22-122 to install a water and sediment basin project pending information from the applicant.
- Skaurud Grain Farms, Section 28, Bear Park Twp. Permit #22-111 to install a water and sediment basin project 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 information from the applicant.

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## **May 2023**

#### **Approved**

- Sletten Township, Section 34-35, Sletten Twp. Permit #23-018 to replace a 30" culvert with a 36" culvert.
- Yuri Johnson, Section 24, Winchester Twp. Permit #23-015 to install subsurface drain tile with standard tile conditions.
- Adam Crompton, Section 27, Rockwell Twp. Permit #23-024 to repair two water and sediment control basins and install a new culvert with standard tile conditions for the water and sediment control basins.
- Richard Borgen, Section 22, Lee Twp. Permit #23-014 to install a driveway and culvert with the condition that the applicant get road authority approval for the pipe size.

- Mike Christiansen, Section 21, Fossum Twp. Permit #23-023 to install a water and sediment control basin with standard tile conditions.
- Mark Habedank, Section 20, Fossum Twp. Permit #23-013 to install a grade stabilization project with standard tile conditions.
- Gerald Johnson, Section 29, Heier Twp. Permit #23-011 to install a water and sediment basin project with standard tile conditions.
- Trent McCollum, Section 11, Gregory Twp. Permit #23-017 to install a water and sediment basin project with standard tile conditions.
- Ron Pinske, Section 36, Strand Twp. Permit #23-012 to install a water and sediment basin project with standard tile conditions.
- Avery Sirjord, Section 1, Waukon Twp. Permit 23-005 to install subsurface drain tile with standard tile conditions.
- Mark Sirjord, Section 29, Bear Park Twp. Permit #23-021 to widen a field approach.
- Skaurud Grain Farms, Section 28, Bear Park Twp. Permit #22-111 to install a water and sediment basin project with standard tile conditions. This permit was previously approved pending staff review of the final plans. The plans were received and reviewed.
- John Pazdernik and Bill Stalboerger, Section 12, Popple Grove Twp. Permit #23-026 to install a field crossing with a 48" culvert with the condition that the crossing has two 48" culverts and the new culverts are to be set to the original design grade of the ditch. The design grade will be staked by the WRWD staff prior to installation.
- Paul Harless, Section 2, Winchester Twp. Permit #23-001 to install subsurface drain tile with standard tile conditions.
- William Chisholm, Section 1, McDonaldsville Twp. Permit #22-022 to install a field approach with a 36" culvert with the condition that the culvert is an 18" culvert.
- Michael Holte, Section 29, Shelly Twp. Permit #23-020 to install a field approach with a culvert with the condition that the culvert is an 18" culvert.
- Beau Jacobson, Section 13, Goose Prairie Twp. Permit #23-006 to install subsurface drain tile with standard tile conditions.
- Jerred Jirava, Section 6, Fossum Twp. Permit #23-016 to install subsurface drain tile with standard tile conditions.
- Nancy Merkens, Section 20, Lockhart Twp. Permit #23-025 to install 6 side inlet culverts with flap gates, noting that this is an exception since a majority of the existing culverts in the section have flap gates.
- Dan McCollum, Section 34, Gregory Twp. Permit #23-019 to install a water and sediment basin project with standard tile conditions.

#### **Tabled**

- Lynn Johnson, Section 25, Anthony Twp. Permit #23-002 to install subsurface drain tile pending information from the applicant.
- John Pazdernik, Section 6, Lake Grove Twp. Permit #23-007 to install subsurface drain tile to notice adjacent landowners and request that the applicant get approval to drain into Project 27-Mahnomen County Ditch 3.

#### **Returned**

- Wayne Brandt, Section 7, Lake Ida Twp. Permit #23-009 to replace a 24" driveway culvert with a 30" driveway culvert and lower the culvert 6" at the request of the applicant.
- Mark Sirjord, Section 29, Bear Park Twp. Permit #22-122 to install a water and sediment basin project as the information requested was not received.

- Eric Stock, Sections 27-34, Bear Park Twp. Permit #22-141 to lower an 18" culvert by 8 inches as the information requested was not received.

### No Action

- Reconsideration Permit #23-010. On April 19, 2023, the district received a Request for Reconsideration from David Baker. On May 9, 2023, Mr. Baker asked staff to withdraw his request, stating that he had spoken to the applicant and worked out an agreement. No action was required by the Board. The permit stands as approved with standard tile conditions.

## June 2023

### Approved

- Lyman Nygaard, Section 29, Shelly Twp. Permit #23-029 to replace a 12" culvert with an 18" or 24" pipe with the condition that the culvert is an 18" diameter pipe and that it should be set at existing ditch grade. Mr. Nygaard asked the Board to check the blocked culvert adjacent to his land. The Board asked Administrator Jensen to reach out to the County as it is their jurisdiction.
- Wendell & Penny Johnson, Section 28, Sundal Twp. Permit #23-028 to extend a dike on the East side of their property.
- Donald Kaiser Jr. Section 25, Waukon Twp. Permit #23-037 to remove a field approach with an 18" culvert and install a new, wider field approach with an 18" culvert.
- Jennifer Bjorhus, Section 17, Hagen Twp. Permit #23-043 to widen a field approach.
- Good Hope Township, Sections 4 & 5, Good Hope Twp. Permit #23-044 to install a 72" overflow culvert to a road crossing on Project 5 with the condition that the 10'x12' box culvert approved in permit #22-075 is not installed.
- Blake Jegtvig, Section 18, Ulen Twp. Permit #23-036 to install a center point irrigation system, well and underground pipe with the condition that the applicant get a water appropriation permit from the MNDNR for the irrigation project.
- Michael Olson, Section 35, McDonaldsville Twp. Permit #23-041 to install a wider driveway with a longer culvert.
- Michael Olson, Section 35, McDonaldsville Twp. Permit #23-042 to install a wider driveway with a longer culvert.
- Loyal Sip, Section 27, Pleasant View Twp. Permit #23-027 to install a field approach and culvert with the condition that the culvert is a minimum size of a 30" diameter pipe.
- Dave Vipond, Section 18, Pembina Twp. Permit #23-034 to install subsurface pipes and a water intake from the Wild Rice River for two irrigation systems with the condition that the applicant get a water appropriation permit from the MNDNR for the irrigation project.
- Darin Erickson, Section 36, Home Lake Twp. Permit #23-031 to install subsurface drain tile with standard tile conditions.
- Duane & Chris Erickson, Section 14, Walworth Twp. Permit #23-038 to install subsurface drain tile with standard tile conditions and the condition that the drain tile is not placed within 200 feet of the property line with the USFWS without their written approval, and that the applicant provide written approval from the Becker SWCD regarding potential wetland issues.
- Cody Jacobson, Section 11, Highland Grove Twp. Permit #23-032 to install subsurface drain tile with standard tile conditions and the condition that the drain tile is not placed within 200 feet of the property line with the USFWS without their written approval.
- Mark Habedank, Section 13, Fossum Twp. Permit #23-035 to install a grade stabilization project with standard tile conditions.

- Keith Kirsch, Section 33, Chief Twp. Permit #23-030 to install a grade stabilization project with standard tile conditions.

#### **Tabled**

- Eric Dyrdaahl, Section 2, Felton Twp. Permit #23-045 to extend a driveway and culvert pending field review.
- Eric Dyrdaahl, Section 2, Felton Twp. Permit #23-043 to remove a field approach with an 18" culvert and install a new field approach with an 18" culvert pending field review.
- Darin Erickson, Section 36, Home Lake Twp. Permit #23-033 to install subsurface drain tile to request that the applicant reconsider an alternative plan that would outlet on the East side of the roadway or provide rationale on why this alternative is not feasible.
- Duane Erickson, Sections 5 and 6 Wallworth Twp. and Section 31, Flom Twp. Permit #23-039 to install subsurface drain tile to notice adjacent landowners.
- Lynn Johnson, Section 25, Anthony Twp. Permit #23-002 to install subsurface drain tile pending information from the applicant.
- John Pazdernik, Section 6, Lake Grove Twp. Permit #23-007 to install subsurface drain tile pending information from the applicant.

#### **Denied**

- Duane Erickson and Matt Kvien, Section 36, Home Lake Twp. Permit #23-040 to install subsurface drain tile due to landowner opposition.

## **July 2023**

#### **Approved**

- Duane Erickson, Sections 5 and 6 Wallworth Twp. and Section 31, Flom Twp. Permit #23-039 to install subsurface drain tile with the addition of a tile line and inlet and with standard tile conditions.
- Eric Dyrdaahl, Section 2, Felton Twp. Permit #23-045 to extend a driveway and culvert.
- John Pazdernik, Section 6, Lake Grove Twp. Permit #23-007 to install subsurface drain tile with standard tile conditions.
- Joel Sather, Section 10, Home Lake Twp. Permit #23-047 to install a field approach and culvert with the condition that the culvert is a 24" diameter pipe.
- Mark Sirjord, Section 29, Bear Park Twp. Permit #22-122 to construct two water and sediment control basins with standard tile conditions.
- Matthew Vig, Section 9, Gregory Twp. Permit #23-048 to install a water and sediment control basin with standard tile conditions.
- Ryan Zimmerman, Section 2, Georgetown Twp. Permit #23-054 to install subsurface drain tile with standard tile conditions.
- Eric Dyrdaahl, Section 2, Felton Twp. Permit #23-046 to remove a field approach with an 18" culvert and install a new field approach with an 18" culvert.
- Duane Erickson, Section 36, Home Lake Twp. Permit #23-053 to install subsurface drain tile with standard tile conditions and the condition that the applicant gets written approval from the downstream landowner (Kent Stueness).
- Bill Stalboerger, Section 26, Popple Grove Twp. Permit #23-052 to remove a centerline culvert in Highway 113 with the condition that the applicant get approval from MNDOT for any work in their right-of-way.



### Tabled

- Scott Balstad, Section 27, Gregory Twp. Permit #23-051 to install subsurface drain tile to request that the applicant provide written approval from Mahnomen County to drain into Ditch 91.
- Darin Erickson, Section 36, Home Lake Twp. Permit #23-033 to install subsurface drain tile pending information from the applicant.
- Lynn Johnson, Section 25, Anthony Twp. Permit #23-002 to install subsurface drain tile pending information from the applicant.
- Barrent Thronson, Section 15, Sundal Twp. Permit #23-049 to install subsurface drain tile to request that the applicant provide written approval from the drainage authority for Norman County to drain into Ditch 41.

### Returned

- Jane Ward, Section 13, Green Meadow Twp. Permit #23-050 to add fill and repair a field approach as no permit is required.

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## August 2023

### Approved

- Darrel Seeger, Section 31, Flom Twp. Permit #23-066 to install drain tile with standard tile conditions.
- Alex Engelstad, Section 9, Lockhart Twp. Permit #23-055 to install a 24" culvert and flap gate into Project 5-Norman Polk with the condition that the applicant gets approval from the road authority - Lockhart Township and 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.
- Paul Engelstad, Section 36, Reis Twp. Permit #23-056 to install subsurface drain tile with standard tile conditions.
- Tim Aronson, Section 5, Hendrum Twp. Permit #23-065 to install subsurface drain tile with standard tile conditions.
- Scott Balstad, Section 27, Gregory Twp. Permit #23-051 to install subsurface drain tile with standard tile conditions pending drainage authority approval.
- Gary Beyl, Section 12, Lee Twp. Permit #23-057 to widen an existing driveway.
- BJM Land Inc. Section 5, Hendrum Twp. Permit #23-067 to install subsurface drain tile with standard tile conditions.
- Jeff Halland, Section 18, Waukon Twp. Permit #23-058 to install a new driveway with a 24" culvert.
- Lynn Johnson, Section 25, Anthony Twp. Permit #23-002 to install subsurface drain tile with standard tile conditions pending drainage authority approval.
- Doug Kettner, Section 16, Pembina Twp. Permit #23-059 to install subsurface drain tile with standard tile conditions.
- Lockhart Township, Mike Petry, Section 30, Lockhart Twp. Permit #23-072 to replace 2 culverts.

- Jeff Petry, Section 2, Lockhart Twp. Permit #23-068 to remove a field approach and install a new, wider approach with the condition that the new approach matches the same culvert diameter as the existing approach.
- Brandie Phiefer, Section 9, Home Lake Twp. Permit #23-069 to install a driveway with a 24" pipe.
- Foltz Farms, Section 31, Spring Creek Twp. Permit #23-063 to install subsurface drain tile with standard tile conditions.
- Dan McNamee, Section 3, LaGarde Twp. Permit # 23-061 to install subsurface drain tile with standard tile conditions.
- Dan McNamee, Section 13, Chief Twp. Permit #23-062 to install subsurface drain tile with standard tile conditions.

#### **Tabled**

- Paul Larson/Don Johnson, Section 28, McDonaldsville Twp. Permit #23-064 to place fill on the driveway to repair it from flood damage to have staff gather additional survey information regarding the final grade of the driveway. According to the applicant, approximately 3" of additional gravel will be added to the current condition. Later, landowner Jared Visser spoke in opposition to the permit. He expressed concerns that the project will raise the water up to 2-ft on his land. Staff explained the Board decision to table the permit and advised Mr. Visser that he is welcome to file a formal complaint.
- Darin Erickson, Section 36, Home Lake Twp. Permit #23-033 to install subsurface drain tile to table pending information from the applicant.
- Beau Jacobson, Section 2, Highland Grove Twp. Permit #23-070 to install subsurface drain tile to notify adjacent landowners.
- Andrew Johnstad, Section 27, Reis Twp. Permit #23-071 to install subsurface drain tile to notice adjacent landowners.
- Doug Kettner, Sections 10 and 15, Pembina Twp. Permit #23-060 to install subsurface drain tile to request that applicant coordinate with Luckow property representatives to determine if there are feasible modifications possible to the current plan to address their concerns. The applicant should inform the WRWD office of the outcome. If no feasible alternative exists, the permit would then be acted on as originally submitted.
- Barrent Thronson, Section 15, Sundal Twp. Permit #23-049 to install subsurface drain tile to table pending information from the applicant.
- Duane Erickson, Section 36, Home Lake Twp. Permit #23-053 to install subsurface drain tile. The permit was previously approved at the July 12, 2023, Board meeting with conditions. Mr. Erickson would like to amend the permit to move the location of the outlet. The Board voted to table the request pending notification of the downstream landowner in the SE ¼ of Section 35 Home Lake Township or approve the permit if the applicant can provide written approval from the downstream landowner in the SE ¼ of Section 35 Township.

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## **September 2023**

#### **Approved**

- Andrew Johnstad, Section 27, Reis Twp. Permit #23-071 to install subsurface drain tile with standard tile conditions.
- Cris Anderson, Section 35, Goose Prairie Twp. Permit #23-083 to install subsurface drainage tile and a water and sediment control basin with standard tile conditions.

- Wild Rice Township/Wayne Thom, Section 1, Wild Rice Twp. Permit #23-074 to replace a 36" approach culvert with a 48" culvert.
- Doug Kettner, Sections 10 and 15, Pembina Twp. Permit #23-060 to install subsurface drain tile with a revised outlet location with standard tile conditions.
- Doug Kettner, Sections 4 & 9, Pembina Twp. Permit #23-079 to install subsurface drain tile with standard tile conditions.
- Doug Kettner, Section 5, Pembina Twp. Permit #23-080 to install subsurface drain tile with standard tile conditions.
- Keith Berndt, Norman County, Section 9, McDonaldsville Twp. Permit #23-087 to install a wider driveway with an 18" culvert.
- Michael Eggen, Section 26, Good Hope Twp. Permit #23-086 to remove a field approach and install a new wider field approach.
- Corey Jacobson, Section 26, Good Hope Twp. Permit #23-077 to install subsurface drain tile with standard tile conditions.
- Valley United Coop. Section 10, McDonaldsville Twp. Permit #23-084 to install a new driveway with an 18" culvert.
- Alex Engelstad, Section 9, Lockhart Twp. Permit #23-055 to install a 24" culvert and flap gate into Project 5-Norman Polk. The permit was revised to be an East-West culvert with the condition that the applicant gets approval from the road authority - Norman County and 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.
- Brad Erickson-Clay County, Sections 1 & 2, Goose Prairie Twp. Permit #23-073 to replace a bridge with two 10'x7' box culverts.
- Duane Erickson, Section 36, Home Lake Twp. Permit 23-075 to install subsurface drain tile with standard tile conditions and the condition that the applicant provide written permission from any other landowners who own property that the proposed project would cross.
- Beau Jacobson, Section 2, Highland Grove Twp. Permit #23-070 to install subsurface drain tile with standard tile conditions.
- Corey Jacobson, Section 14, McDonaldsville Twp. Permit #23-076 to install subsurface drain tile with standard tile conditions and the condition that the outlet pipe is a solid pipe constructed over the top of the existing levee with a minimum of two feet of fill placed over the pipe to allow seeding and mowing activities. Fill over the pipe should not be less than a 10:1 slope perpendicular to the pipe and all disturbed areas are to be seeded with grass cover by the applicant. The pipe outlet shall be a minimum of 20 feet away from the north toe of the levee.
- Trent Prestegard, Section 4, Waukon Twp. Permit #23-078 to widen a field approach with an 18" culvert.
- Spielman Farms, Section 11, Flom Twp. Permit #23-085 to install a water and sediment control basin with standard tile conditions.
- Ryan Zimmerman, Section 2, Georgetown Twp. Permit #23-081 to install subsurface drain tile with standard tile conditions.

#### **Tabled**

- Paul Larson/Don Johnson, Section 28, McDonaldsville Twp. Permit #23-064 to place fill on the driveway to repair it from flood damage requesting the applicant provide a hydraulic analysis.
- Darin Erickson, Section 36, Home Lake Twp. Permit #23-033 to install subsurface drain tile pending information from the applicant.

- Norman RNG, LLC, Section 29, Waukon Twp. Permit #23-082 to construct a new ditch pending additional information from the applicant.
- Barent Thronson, Section 15, Sundal Twp. Permit #23-049 to install subsurface drain tile pending information from the applicant.

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## October 2023

### Approved

- Mark Habedank, Section 30, Fossum Twp. Permit #23-094 to install two water and sediment control basins with standard tile conditions.
- Cameron Lee, Section 19, Lee Twp. Permit #23-096 to replace three field approaches with the same size culverts, relocating 2 of the approaches with the condition that the culverts are replaced with the same size culverts.
- Alan Pinske, Section 2, Wild Rice Twp. Permit #23-088 to install a grade stabilization structure with standard tile conditions.
- David Roesch, Section 6, McDonaldsville Twp. Permit #23-089 to install subsurface drain tile with standard tile conditions.
- David Roesch, Section 5, McDonaldsville Twp. Permit #23-090 to install subsurface drain tile with standard tile conditions.
- Steve Wenschlag, Section 1, Home Lake Twp. Permit #23-095 to install a field approach with a 24" culvert.
- Austen Germolus, Section 13, Mary Twp. Permit #23-091 to remove a field approach and culvert.
- Austen Germolus, Section 24, Mary Twp. Permit #23-092 to widen a field approach and install a longer culvert.
- Randall Gorder, Section 16, Waukon Twp. Permit #23-093 to install a field approach with an 18" culvert.

### Tabled

- Darrin Erickson, Section 36, Home Lake Twp. Permit #23-033 to install subsurface drain tile pending information from the applicant.
- Doug & Greg Kettner, Sections 4 & 9 Pembina Twp. Permit #23-079 to install subsurface drain tile to set the time to hear the reconsideration at 9:00 a.m. at the November 15<sup>th</sup>, 2023, regular meeting.
- Paul Larson & Don Johnson, Section 28, McDonaldsville Twp. Permit #23-064 to place fill on the driveway to repair it from flood damage to notify complaining parties and Norman County.
- Norman RNG, LLC, Section 29, Waukon Twp. Permit #23-082 to construct a new ditch pending information from the applicant.
- Barent Thronson, Section 15, Sundal Twp. Permit #23-049 to install subsurface drain tile pending information from the applicant.

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## November 2023

### Approved

- Norman RNG, LLC, Section 29, Waukon Twp. Permit #23-082 to construct a new ditch.
- Dave Vipond, Section 19, Pembina Twp. Permit #23-099 to install subsurface drain tile with standard tile conditions.
- Paul Larson & Don Johnson, Section 28, McDonaldsville Twp. Permit #23-064 to place fill on the driveway to repair it from flood damage. A revised permit was submitted to the District. Approved with the condition that the applicant obtain landowner approval.
- David Visser, Section 11, Strand Twp. Permit #23-098 to install two sediment control structures with the condition that the applicant get approval from the ditch authority – Norman County.
- Steve Anderson, Section 33, Shelly Twp. Permit #23-097 to install a field approach with an 18" culvert.
- Doug & Greg Kettner, Sections 4 & 9, Pembina Twp. Permit #23-079 to install subsurface drain tile. The Request for Reconsideration Hearing was held. The Board voted to deny the request and reaffirmed that the permit is approved. Parties were encouraged to continue discussions to see if they could come up with an idea everyone could agree on and possibly benefit from.

### Tabled

- Barent Thronson, Section 15, Sundal Twp. Permit #23-049 to install subsurface drain tile pending information from the applicant.

### Returned

- Darrin Erickson, Section 36, Home Lake Twp. Permit #23-033 to install subsurface drain tile as the requested information was not received.

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## December 2023

### Approved

- Jeff Opsahl, Section 5, Home Lake Twp. Permit #23-101 to straighten a field ditch and lower an approach culvert with the condition that the applicant get written approval from the road authorities for any work within the road right-of-way.
- Paul Sheridan, Section 11, Good Hope Twp. Permit #23-102 to install a field approach and culvert with the condition that the applicant get approval from the adjacent property owner in the N1/2 NW1/4 of Section 11.
- Ulen Township, Section 21, Ulen Twp. Permit #23-100 to replace a centerline culvert with a longer culvert with the same diameter.

### Returned

- Barent Thronson, Section 15, Sundal Twp. Permit #23-049 to install subsurface drain tile as the requested information was not received.

## V. 2023 Meeting Minutes in Review

All meeting minutes from 2023 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.

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### January 2023

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, January 11, 2023. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Mark Harless, Duane Erickson, Curt Johannsen and Mike Christensen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. Various other interested taxpayers and landowners attended in person or 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: Lockhart Flood Storage Project and Norman-Polk / Project Team Request. December 14, 2022, Regular Meeting Minutes were approved as presented. Payment of billings was approved with the addition of the following late bills: Wambach and Hanson Trust Account in the amount of \$53,625.44 and Wambach and Hanson Trust Account in the amount of \$2,351.77. The year end 2022 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 final closeout was received in late December for the Community Flood Protection project in Halstad. The next steps are to finalize the update to the Operation and Maintenance Plan, USACE 408 permission closeout and verify any additional project expenses from the County. We anticipate returning excess funds to the RRWMB in the Spring.

Bid opening for WRWD land was held on January 10, 2023. We received 5 total bids, 2 of the bids were incomplete. The highest bidder on all 3 parcels was Luke Steffel with New Vision Ag, LLC. The Board accepted the highest bid. The list of official newspapers was approved. If the SWCD applies, \$200 was approved for the Envirothon Request Policy. The office received a proposal from Jon Peterson to continue to mow the Lockhart Flood Storage Project for \$450 per year for the next 3 years. The Board approved the proposal.

The list of Auto Pay vendors was approved. 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.

The District received ring dike applications from two parties. We are working through the preliminary design on those. Administrator Jensen reported that discussion was held at RRWMB board meeting on January 10, 2023, about creating a Red River Valley RIM program to allow shifting funds within the districts where the money is needed instead of having to send it back.

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 9:39 a.m.

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## **February 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, February 8, 2023. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Mark Harless, Duane Erickson, Curt Johannsen, and Mike Christensen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. Various other interested taxpayers and landowners attended in person or 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: Norman-Polk Project Team. Billings were approved as presented. The Managers approved the January 11, 2023, meeting minutes as presented. The January 31, 2023, the financial report was approved as presented.

The work is done on the Halstad project, and the Operations & Maintenance Manual will be updated. 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 9:21 am.

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## **March 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, March 8, 2023. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Duane Erickson, and Curt Johannsen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. Various other interested taxpayers and landowners attended in person or via electronic means. Managers Harless and Christensen were absent.

Chairman Holmvik called the meeting to order 8:30 a.m. with the pledge of allegiance. The agenda was approved with the following addition: Leased Buyout Properties. The February 8, 2023, meeting minutes were approved as presented. The monthly financial report dated February 28, 2023, was approved as presented. Billings were approved as presented.

Preliminary plans and estimates have been calculated for the 2 new ring dike applicants. We are waiting to see if the property owners want to proceed after they are notified of their cost share amount.

Staff advertised for the Keith Jacobson buyout property and received 2 identical bids of \$250.00 per year plus taxes. Administrator Jensen will reach out to both parties and ask them if they would like to raise their bids.

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

Our current CD investments will start expiring April 19, 2023. The Board authorized staff to solicit new rates to present to the Board next month.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 9:55 am.

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## **April 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, April 12, 2023. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Duane Erickson, and Curt Johannsen. In addition, the following persons were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. Various other interested taxpayers and landowners attended in person or via electronic means. Managers Harless and Christensen were absent.

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 8, 2023, Regular Meeting Minutes were approved as presented. Monthly billings were approved with the addition of two late bills from Border Appraisals totaling \$2,625.00. The monthly and financial report dated March 31, 2023, was approved as presented.

Students from the Norman County East High School River Watch program presented an update of their projects to the Board. The Board approved a \$1,500 donation to River Watch.

Administrator Jensen reached out to the 2 bidders who submitted identical bids last month for the Keith Jacobson buyout property. Both parties submitted revised bids. The Board accepted the highest bid which was from Rick Prussia.

CD investment options were presented from area banks. The Board voted to invest \$2 million for 9 months with Red River State Bank, when our current CD investment term ends.

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 11:27 am.

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## **May 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, May 10, 2023. Managers in attendance included: Greg Holmvik, Dean Spaeth, Raymond Hanson, Duane Erickson, Mark Harless, Mike Christensen and Curt Johannsen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. Various other interested taxpayers and landowners attended in person or via electronic means.

The meeting agenda was approved as presented with removal of "1W1P" and the addition of "Cris Anderson hearing" from Manager Erickson. The payment of billings and the April 12, 2023, meeting minutes were approved as presented. The monthly financial report dated April 30, 2023, and the quarterly transfers between unassessed projects and ditches and the Red River Construction Account were approved as presented.

Terry Burd spoke during open mic about the area near 190th Street and 340th Avenue on the Norman Polk Ditch. He suggested putting in an overflow culvert instead of the previously approved box culvert. He would like WRWD to help with it. Suggestions from the board were as follows: Submit a revised permit, suggest the idea at the next Norman Polk Project Team meeting, or find out the cost and make the decision after that. Mr. Burd stated that the Township will file an amended permit and he stated that FEMA has approved paying for the previously approved box culvert.

No action was needed on the open complaints listed below, as work cannot be completed at this time.

The Operation and Maintenance Manual for Halstad is complete. He anticipates being able to close out the project at the next meeting. Board reorganization and Committee Assignments



were discussed. After discussion, existing officers will continue in their current positions on the WRWD Board and there were no changes requested for committee assignments.

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

Administrator Jensen reported that our audit has not been completed at this time. We are required to have a single source audit done this year due to the buyout grant received. She plans to ask Norman County to contribute to the cost of the federal audit. She is actively working with our current auditors to find a firm that can perform both audits for the District.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:00 am.

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## **June 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, June 14, 2023. Managers in attendance included: Greg Holmvik, Raymond Hanson, Duane Erickson, Mike Christensen, and Curt Johannsen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. Various other interested taxpayers and landowners attended in person or via electronic means. Manager Harless and Manager Spaeth were absent.

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 "2022 Annual Report". The monthly meeting minutes dated May 10, 2023, were approved as presented. The payment of billings was approved with the addition of one late bill from Lucas McArthur for \$2,885.05. The monthly financial report dated May 31, 2023, was approved as presented. An update was provided on the open complaints.

The District received 2 lease requests for the Swenson property North of Halstad. The high offer is from the current tenant at \$1,500 per year plus taxes for 10 years. The Board accepted the offer on the condition the term is for 5 years. The Board approved a donation of \$250.00 to the Norman County Agricultural Society for the Norman County Fair. 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 10:06 am.

---

## **July 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, July 12, 2023. Managers in attendance included: Greg Holmvik, Raymond Hanson, Duane Erickson, Mark Harless, Dean Spaeth and Mike Christensen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. Various other interested taxpayers and landowners attended in person or via electronic means. Manager Johannsen was absent.

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: MAWD Resolutions, MAWD Board Training Survey, 2023 Drainage Research Forum and MACATFO/MADI Drainage Conference. The monthly meeting minutes dated June 14, 2023, were approved as presented. The payment of billings was approved as presented. The monthly financial reports dated June 30, 2023, and the quarterly transfers between unassessed projects and ditches and the Red River Construction Account, were approved as presented.

Jesse Lee of Good Hope Township presented a request to the Board for financial assistance to install the culvert previously approved under permit #23-044. The Board approved payment to Good Hope Township in the amount of \$5,000.

An update was provided on the open complaints.

The District received a Petition to outlet into Project #27-Mahnomen County Ditch 3. After further staff review, it was determined that the land is assessed into the system and there is no need for a petition. Halstad is complete and we anticipate closing out the project at the next meeting.

The 2022 Annual Report was handed out at the June meeting for the Managers to review. The Board voted to approve the Annual Report as presented. Administrator Jensen reported that her search continues for an auditing firm to complete our federal audit.

Administrator Jensen presented a memo to the Board. Resolutions are due by September 1, 2023. The Board would like to renew the MNDNR Permit Resolution. Staff will bring the Resolution to the August Board meeting for review. Administrator Jensen presented a voluntary MAWD survey to the Board.

The Board approved scheduling the Budget and Levy Hearing for 9:30 a.m. during the August Board meeting. The 2024 draft budget and levy were presented to the Board.

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 10:06 am.

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## August 2023

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, August 9, 2023. Managers in attendance included: Greg Holmvik, Raymond Hanson, Duane Erickson, Mark Harless, Dean Spaeth, Curt Johannsen and Mike Christensen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. 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. The agenda was approved as presented with the following addition: Clean Water Fund Application. The monthly meeting minutes dated July 12, 2023, was approved as presented. The payment of billings was approved as presented. The monthly financial report dated July 31, 2023, was also approved. An update was given on open complaints.

Executive Director, Rob Sip, presented the 2024 RRWMB Budget and Levy and the 2023 Bonding Allocations / Legislative results to the Board.

Chairman Holmvik called the Budget and Levy Hearing to order at 9:58 am. The General Administrative Levy Budget, project levees, and survey and data levy were adopted as published and presented. The Red River Watershed Management Board Levy was approved as presented. Chairman Holmvik closed the Budget and Levy Hearing at 10:01 a.m.

Administrator Jensen presented and read the Resolution of the Wild Rice Watershed District Board of Managers to Expand Minn. Stat. §103D.345, Subd. 5 to Include the Department of Natural Resources in Addition to the Department of Transportation. The Board passed the Resolution.

Engineer Bents introduced Wade Opsahl to the Board. Mr. Opsahl takes the place of Mike Buerkley as the project maintenance contact for Houston Engineering.

Engineer Bents reported that the application window is open. Staff discussed applying for funding for the South Branch project. Staff reached out to the MNDNR and BWSR and they were both supportive of the idea. The Board authorized staff to submit the application.

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

Administrator Jensen received one proposal for our Federal audit from Clifton, Larson, Allen LLP for \$34,125.00 and presented it to the Board. Norman County has agreed to contribute \$5,000.00 towards the cost of the audit. The Board accepted the proposal.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:46 am.

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## **September 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, September 13, 2023. Managers in attendance included: Greg Holmvik, Raymond Hanson, Duane Erickson, Mark Harless, Dean Spaeth, Curt Johannsen and Mike Christensen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. 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 following items removed: Ring Dikes and 2023 Flood Repairs. The August 9, 2023, Regular Meeting Minutes, Billings, and the monthly financial report dated August 31, 2023, were also approved as presented.

An update on all open complaints was provided. The November Board meeting date was moved to November 15, 2023. Staff was authorized to send a letter of support for the Rice Creek Watershed District MAWD Resolution.

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 10:52 am.

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## **October 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, October 11, 2023. Managers in attendance included: Greg Holmvik, Raymond Hanson, Duane Erickson, Mark Harless, Dean Spaeth, Curt Johannsen and Mike Christensen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. 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 following addition: Audit Proposals. The Regular Meeting Minutes from September 13, 2023, were approved with a correction to the meeting date in item #1.

The monthly billings were approved as presented. The monthly financial reports dated September 30, 2023, and the quarterly transfers between unassessed projects and ditches and the Red River Construction Account were approved as presented.

David Vipond was present and discussed permitting obstacles he was encountering with another government entity.

An update was given on open complaints.

Manager Hanson gave examples of 2 complaints filed recently that he described as unfounded. The Board discussed the option of charging a complaint fee. Attorney Hanson provided information on the necessary process to implement such a fee. The Board authorized Attorney Hanson to further research the process.

Engineer Bents reported that we abandoned the bridge to Mr. Ueland's property on JD 53 Lateral 1 as the bridge is no longer used.

The packet for the Annual Conference is expected to come out this week. Manager Johannsen and Chairman Holmvik will be attending. Staff will send information packets out as soon as they are available. Manager Johannsen offered to be a delegate.

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

Administrator Jensen presented audit proposals from Brady Martz and Clifton Larson Allen for 2023, 2024 and 2025. The Board accepted the proposal from Brady Martz.

The Board authorized staff to attend the 41st Annual RRBC Conference January 16-18, 2024.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 10:25 am.

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## **November 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, November 15, 2023. Managers in attendance included: Greg Holmvik, Raymond Hanson, Duane Erickson, Mark Harless, Dean Spaeth, and Mike Christensen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. Various other interested taxpayers and landowners attended in person or via electronic means. Manager Curt Johannsen was absent.

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 "Leased Parcels". The October 11, 2023, Regular Meeting Minutes were approved as presented. The payment of billings was approved with a late bill from Clearwater County SWCD for \$3,850.00. The monthly financial report dated October 31, 2023, was approved as presented.

An update was given on open complaints. Attorney Hanson presented his findings on whether other districts impose a Complaint Fee. His conclusion is that we don't have the authority to impose such a fee.

Andrew Graham is approaching Watershed Districts asking for participation in a 5-year monitoring program. Administrator Jensen provided his email to the Board. The purpose is to look at projects that were developed using the work group. In our case, Dalen Coulee and Goose Prairie are the projects proposed. The Board voted to decline participation in the program.

The District received a request to lease the Wagner flood buyout property for 10 years for \$250/year plus property taxes. The Board voted to accept the bid subject to include that the tenant comply with the open space easement that is placed on the property.

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 10:31 am.

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## **December 2023**

The regular meeting of the Wild Rice Watershed District Board of Managers was held on Wednesday, December 13, 2023. Managers in attendance included: Greg Holmvik, Duane Erickson, Curt Johannsen, Mark Harless, Dean Spaeth, and Mike Christensen. In addition, the following people were in attendance: Administrator Tara Jensen, Engineer Jerry Bents, and Attorney Elroy Hanson. Various other interested taxpayers and landowners attended in person or via electronic means. Manager Raymond Hanson was absent.

Chairman Holmvik called the meeting to order at 8:30 a.m. The agenda was approved with the following correction: Drainage Conference date corrected to February 7-8, 2024. The Regular Meeting Minutes dated November 15, 2023, were approved as presented. The billings were approved as presented. The monthly financial report dated November 30, 2023, was approved as presented.

Wade Jackson, Agricultural Manager with White Earth Reservation Natural Resources, introduced himself to the Board.

An update was given on open complaints.

Staff received a request from White Earth Nation to receive notice of all permits within the Reservation boundaries. The Board discussed ideas on how to accommodate the request and asked for input from staff and Mr. Jackson during the discussion. Some of the information requested is available on the public database. Staff will provide instructions on navigating the database and begin uploading permit tables displaying Board action to the database following each meeting.

Manager Per Diems and expenses were paid as distributed. The Board authorized staff to attend the following events: Drainage Conference, February 7-8, 2024, and MN Watersheds Legislative Event, March 6-7, 2024.

There being no further business to come before the Board of Managers, Chairman Holmvik adjourned the meeting at 9:44 am.

## VI. Financial and Audit Reports

This section summarizes the District's financial activity for the period from January 1 through December 31, 2023.

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 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 aid, as well as reimbursement from other government agencies.

**WILD RICE WATERSHED DISTRICT  
ADA, MINNESOTA**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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**WILD RICE WATERSHED DISTRICT**  
**OFFICIALS DIRECTORY (UNAUDITED)**  
**DECEMBER 31, 2023**

**BOARD OF MANAGERS**

<u>Member</u>	<u>Position</u>	<u>Term Expires</u>
Greg Holmvik	Chairman	04-25-24
Mark Harless	Vice Chairman	04-25-24
Dean Spaeth	Treasurer	04-25-24
Curt Johansson	Secretary	04-25-25
Raymond Hanson	Manager	04-25-25
Mike Christensen	Manager	04-25-25
Duane Erickson	Manager	04-25-27

**STAFF**

Tara Jensen	Administrator
Stacy Purrington	Assistant Administrator
Hanson and Liebl Law Office, PC	Attorney
Brady Martz & Associates, P.C.	Auditor

## INDEPENDENT AUDITOR'S REPORT

Board of Managers  
Wild Rice Watershed District  
Ada, Minnesota

### Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund and the remaining fund information of the Wild Rice Watershed District, as of and for the year ended December 31, 2023, 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 Wild Rice Watershed District as of December 31, 2023, and the respective changes in cash basis financial position thereof 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 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Wild Rice Watershed 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 Matter - 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.

### 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.

## **Auditor's 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Wild Rice Watershed 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 Wild Rice Watershed 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.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole that collectively comprise the District's basic financial statements. The budgetary comparison schedule – cash basis and schedule of fund balances by project – cash basis, as presented in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.



The schedule of fund balances by project is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedule and schedule of fund balances by project are fairly stated, in all material respects, in relation to the basic financial statements as a whole as described in 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 officials directory, schedule of accounts payable and schedule of accounts receivable but does not include the basic financial statements and our auditor's 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 June 7, 2024, on our consideration of the Wild Rice Watershed District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 City of Ada, Minnesota'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 Wild Rice Watershed District's internal control over financial reporting and compliance.



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**GRAND FORKS, NORTH DAKOTA**

June 7, 2024

**WILD RICE WATERSHED DISTRICT**  
**STATEMENT OF NET POSITION – CASH BASIS**  
**DECEMBER 31, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 5,734,758
TOTAL ASSETS	<u>5,734,758</u>
NET CASH POSITION	
Restricted for capital projects	5,637,971
Unrestricted	<u>96,787</u>
TOTAL NET CASH POSITION	<u>\$ 5,734,758</u>

See Notes to the Basic Financial Statements

**WILD RICE WATERSHED DISTRICT**  
**STATEMENT OF ACTIVITIES – CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

FUNCTION	Program Receipts and Sources				Net Cash Sources (Uses) and Change in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities Total
Governmental Activities:					
General Government	\$ 328,073	\$ -	\$ -	\$ -	\$ (328,073)
Projects and Programs	<u>3,332,655</u>	<u>105,904</u>	<u>26,055</u>	<u>3,728,525</u>	<u>527,829</u>
Total Governmental Activities	<u>\$ 3,660,728</u>	<u>\$ 105,904</u>	<u>\$ 26,055</u>	<u>\$ 3,728,525</u>	<u>199,756</u>
General Receipts:					
Property taxes					1,671,290
State and Federal Grants					7,230
Unrestricted Investment Earnings					<u>95,259</u>
Total General Receipts					<u>1,773,779</u>
Changes in net position					1,973,535
Net Position, January 1					<u>3,761,223</u>
Net Position, December 31					<u>\$ 5,734,758</u>

See Notes to the Basic Financial Statements

**WILD RICE WATERSHED DISTRICT**  
**STATEMENT OF ASSETS AND FUND BALANCES – CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2023**

	General	One Watershed One Plan Fund	Red River Construction Fund	Project Fund	Total Governmental Funds
ASSETS					
Cash and investments	\$ 96,787	\$ 377,028	\$ 3,562,444	\$ 1,698,499	\$ 5,734,758
TOTAL ASSETS	<u>96,787</u>	<u>377,028</u>	<u>3,562,444</u>	<u>1,698,499</u>	<u>5,734,758</u>
CASH FUND BALANCE					
Restricted	-	377,028	3,562,444	1,698,499	5,637,971
Unassigned	<u>96,787</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,787</u>
TOTAL CASH FUND BALANCE	<u>\$ 96,787</u>	<u>\$ 377,028</u>	<u>\$ 3,562,444</u>	<u>\$ 1,698,499</u>	<u>\$ 5,734,758</u>
TOTAL LIABILITIES AND CASH FUND BALANCE	<u>\$ 96,787</u>	<u>\$ 377,028</u>	<u>\$ 3,562,444</u>	<u>\$ 1,698,499</u>	<u>\$ 5,734,758</u>

See Notes to the Basic Financial Statements

**WILD RICE WATERSHED DISTRICT**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES – CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	General	One Watershed One Plan Fund	Red River Construction Fund	Project Fund	Total
<b>RECEIPTS</b>					
Taxes	\$ 241,475	\$ -	\$ 735,338	\$ 694,477	\$ 1,671,290
Intergovernmental	7,230	776,620	2,662,739	289,166	3,735,755
Rent Income	-	-	105,904	-	105,904
Interest Earnings	49,328	-	45,931	26,055	121,314
<b>TOTAL RECEIPTS</b>	<u>298,033</u>	<u>776,620</u>	<u>3,549,912</u>	<u>1,009,698</u>	<u>5,634,263</u>
<b>DISBURSEMENTS</b>					
Administration	328,073	-	-	-	328,073
Projects and Programs	-	377,435	1,927,445	1,027,775	3,332,655
<b>TOTAL DISBURSEMENTS</b>	<u>328,073</u>	<u>377,435</u>	<u>1,927,445</u>	<u>1,027,775</u>	<u>3,660,728</u>
Receipts Over (Under) Disbursements	(30,040)	399,185	1,622,467	(18,077)	1,973,535
Transfer From (To) Other Funds	-	-	11,411	(11,411)	-
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	(30,040)	399,185	1,633,878	(29,488)	1,973,535
Cash Fund Balance - January 1	126,827	(22,157)	1,928,566	1,727,987	3,761,223
Cash Fund Balance - December 31	<u>\$ 96,787</u>	<u>\$ 377,028</u>	<u>\$ 3,562,444</u>	<u>\$ 1,698,499</u>	<u>\$ 5,734,758</u>

See Notes to the Basic Financial Statements



**WILD RICE WATERSHED DISTRICT**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2023**

<u>ASSETS</u>	<u>Custodial Fund</u>
Cash	\$ 9,813
Total Assets	<u>9,813</u>
 <u>LIABILITIES AND FUND BALANCES</u>	
Due To Red River Watershed Management Board	<u>9,813</u>
Total Liabilities	<u>\$ 9,813</u>

See Notes to the Basic Financial Statements

**WILD RICE WATERSHED DISTRICT**  
**STATEMENT OF CHANGES IN NET CASH POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Custodial Fund</u>
<u>ADDITIONS</u>	
<u>Property Taxes</u>	
Norman County	\$ 322,132
Clearwater County	19,855
Becker County	83,398
Clay County	109,329
Polk County	9,285
Mahnomen County	<u>145,578</u>
Total Property Taxes	<u>689,577</u>
<u>Intergovernmental Revenues</u>	
Norman County	240
Mahnomen County	849
Becker County	1,007
State of MN	<u>17,613</u>
Total Intergovernmental Revenues	<u>19,709</u>
TOTAL ADDITIONS	<u>709,286</u>
<u>DEDUCTIONS</u>	
Red River Watershed Management Board	<u>708,501</u>
TOTAL DEDUCTIONS	708,501
CHANGE IN NET POSITION	785
NET POSITION - BEGINNING	<u>9,028</u>
NET POSITION - ENDING	<u>\$ 9,813</u>

See Notes to the Basic Financial Statements

**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are presented on a cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**Reporting Entity**

The financial statements of the District include all organizations, funds and account groups over which the District's Board exercises significant influence over and/or is financially accountable or organizations for which the nature and significance of their relationship with the District is such that exclusion would cause the Wild Rice Watershed District's financial statements to be misleading.

The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. This criteria includes appointing a voting majority of an organization's governing body and (1) the ability of the District to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the District.

Currently, the District does not have any component units.

**Basis of Presentation**

*Government-Wide Financial Statements*

The Statement of Net Cash Position and Statement of Activities Arising from Cash Transactions display information about the reporting government taken as a whole. They include all funds of the reporting entity except any fiduciary funds. The statements would distinguish between governmental and business-type activities (if any). The District displays all operations as governmental activities because governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues.

*Fund Financial Statements*

Fund financial statements of the District are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are typically organized into three major categories: governmental, fiduciary, and proprietary. The District currently has no proprietary funds.

**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2023**

An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that type,
- AND
2. Total assets, liabilities, revenues, or expenditures of the individual governmental fund are at least 5% of the corresponding total for all governmental funds combined.

*Governmental Funds*

General Fund

The general fund is the primary operating fund of the District and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

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.

Projects Fund

The projects fund is used to account for the financial resources to be used for the acquisition or construction of capital projects. The reporting entity includes the capital projects fund as a major fund.

*Fiduciary Funds*

Custodial Fund

The reporting entity includes one custodial fund and does not involve the measurement of results of operations. The custodial fund is as follows:

**Fund**

Red River Watershed Management Board

**Brief Description**

Property Taxes are levied by the District on behalf of the Board and submitted to the Management Board.

**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2023**

**Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe the recognition of revenues and expenditures within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

*Measurement Focus*

In the government-wide Statement of Net Cash Position and the Statement of Activities Arising from Cash Transactions, governmental activities are presented using the economic resources measurement focus, within the limitations of the cash basis of accounting, as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus, as applied to the cash basis of accounting is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

*Basis of Accounting*

In the government-wide Statement of Net Cash Position and Statement of Activities Arising from Cash Transactions governmental activities are presented using the cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenditures when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of the cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or unbilled services provided in current year) and certain liabilities and their related expense (such as accounts payables, unpaid goods or services received in the current year, and accrued expenses) are not recorded in these financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financials would be presented on the accrual basis of accounting.

**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 2023 at \$250,000. The District has not prepared a budget for its major special revenue and capital projects funds.

**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2023**

**Revenues**

In the Statement of Activities Arising from Cash Transactions, cash basis revenues that are derived directly from each activity or from parties outside the District's taxpayers are reported as program revenues. The District has the following program revenues; direct project cost reimbursements and project special assessments, and capital grants specific to projects. All other governmental revenues and general tax levies are classified as general revenue.

**Property Taxes**

The District levies property taxes on property owners within the District, which becomes an enforceable lien as of January 1. Taxes are levied in September and are payable to counties on May 15 and October 15 (November 15 for farm property) of the following year. The District levies the tax, while the respective counties collect and remit the tax collections to the District. Property taxes are recognized when received from the counties under the cash basis of accounting. The District also levies special assessments through the counties against property owners who obtain direct benefits from projects or property owners who request, through the petition process, to have a project undertaken. The special assessment collections are recorded in a manner similar to that for property taxes.

**Cash and Investments**

Cash balances from all funds are pooled and invested to the extent available in authorized investments authorized by Minnesota statutes. Investments held are certificates of deposit and earnings from such investments are allocated to the respective funds on the basis of the average monthly fund balance in each fund. Interest is charged to each fund that has deficit fund balances.

**Equity**

In the government-wide financial statements, equity is classified as "net position" and displayed in two components:

1. Restricted Net Cash Position – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
2. Unrestricted Net Cash Position – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

**Cash Fund Balance**

In the governmental fund financial statements, cash fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned.

Nonspendable fund balance represents a portion of fund balance that includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance represents a portion of fund balance that reflects constraints placed on the use of resources (other than nonspendable items) that are either: (a) externally imposed by



**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2023**

creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority which is the Board of Managers through an ordinance or resolution.

Assigned fund balance represents amounts constrained by the government's intent to be used for specific purposes, but neither restricted nor committed.

Unassigned fund balance represents residual classification for the general fund. This classification represents fund balance not assigned to other funds and not restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it would be necessary to report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for use, it is the District's policy to first use restricted resources, and then use unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the District's policy to use resources in the following order: 1) committed, 2) assigned and 3) unassigned.

#### **Interfund Balances**

In the process of aggregating the fund information for the government-wide Statement of Net Cash Position and Statement of Activities Arising from Cash Transactions, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

#### **NOTE 2 CASH AND INVESTMENTS**

Minnesota Statutes require that all deposits with financial institutions be collateralized in an amount equal to 110% of deposits in excess of FDIC (100% if secured by a letter of credit). At December 31, 2023, the District's deposits were covered by Federal Depository Insurance and pledged collateral.

#### **Interest Rate Risk**

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2023**

**Credit Risk**

The District is authorized by Minnesota Statutes to invest in the following: direct obligations or obligations guaranteed by the federal government or its agencies; share of investment companies registered under the Federal Investment Company Act of 1940 and is rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of thirteen months or less; general obligations rated "A" or better; revenue obligations rated "AA" or better, general obligations of Minnesota Housing Finance Agency rated "A" or better; commercial paper issued by United States' corporations or their Canadian subsidiaries, of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank or insurance company, domestic branch of a foreign bank and with a credit quality in one of the top two highest categories; repurchase or reverse repurchase agreements and securities lending agreements with 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. The District has no investment policy that would further limit its investment choices.

**Custodial Risk**

The District does not have a formal policy which would limit the amount held by any one financial institution or investment type.



**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2023**

**NOTE 3 DEFICIT PROJECT BALANCES**

Fund	Project	Balance
Projects Fund	Site 4 - 316805 Green Meadow	\$ (150,594)
Projects Fund	Site 5 JD 51 UR	(2,012)
Projects Fund	Site 7d Hegne 36	(870)
Projects Fund	Site 1 - Project 5 NPP	(7,231)
Projects Fund	Site 2a CD18	(7,224)
Projects Fund	Site 2b CD18	(8,856)
Projects Fund	Site 3 NCD 11	(331)
Projects Fund	Site 3 CD11	(6,205)
Projects Fund	Site 4 Green Meadow	(3,304)
Projects Fund	Site 6 UR	(32,344)
Projects Fund	Site 7 McD Sec30	(11,976)
Projects Fund	Site 7A McD Sec25	(37,635)
Projects Fund	Site 7B Hegne Sec36	(6,780)
Projects Fund	Site 7C McD Sec30	(3,981)
Projects Fund	Site 7E Mary 3	(11,619)
Projects Fund	Site 7F Mary 3	(2,068)
Projects Fund	Site 8 Project 1 NCD 1	(1,422)
Projects Fund	Site 9 NCD 37	(5,059)
Projects Fund	Site 10 JD53 Lat 1	(1,045)
Projects Fund	Site 11 - Project 9 SBFD	(53,362)
Projects Fund	Site 12 McD 13-14	(10,848)
Projects Fund	Total FEMA 2023 - Other	(3,223)
Projects Fund	Upper Reaches - Other	(110,000)
Projects Fund	#12 WR Twp. Ditch	(77,130)
Projects Fund	#17 Lockhart Twp.	(13,369)
Projects Fund	#40 Dalen Coulee	(8,859)
Projects Fund	N.C. #11	(12,871)
Projects Fund	Clay Co. #4 #269	(106,498)
Projects Fund	Clay Co. #6	(18,313)
Projects Fund	Clay Co. #44	(4,389)
Projects Fund	J.D. 53 - Main - Lockhart Flood	(123,571)

These deficits will be eliminated primarily through future receipts and transfers from other projects.

**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2023**

**NOTE 4    DEFINED BENEFIT PENSION PLANS**

**A.    Plan Description**

All full-time and certain part-time employees of the Wild Rice Watershed District are covered by defined benefit plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Plan (accounted for in the General Employees Fund), which is a cost-sharing, multiple-employer retirement plan. This plan is established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

General Employees Plan members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. All new members must participate in the Coordinated Plan.

PERA provides retirement benefits as well as disability benefits to members and survivor benefits upon death of eligible members. Benefits are established by state statute. Benefits for members of the General Employees Plan vest after five years of credited service.

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. The rates are 2.2% and 2.7%, respectively, for Basic members. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service, and 2.7% for Basic members. 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.

For all General Employees Plan members hired prior to July 1, 1989 whose annuity is calculated using Method 1, a full annuity is available when age plus years of service equal 90. Method 2 provides for unreduced retirement benefits at age 65 for members first hired prior to July 1, 1989 or age 66 (the age for unreduced Social Security benefits), for those first hired on or after that date. Early retirement may begin at age 55 with an actuarial reduction (about six percent per year) for members retiring prior to full retirement age.

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—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 before retirement benefits begin.

The benefit provisions stated in the preceding paragraphs of this section are current provisions and apply to active plan participants.

PERA issues a publicly available financial report that includes financial statements and required supplementary information for the General Employees Plan. That report may be obtained on the PERA's website at [www.mnpera.org/about/financial/](http://www.mnpera.org/about/financial/).

**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2023**

**B. 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 6.5% of their annual covered salary in 2023. In 2023, the Wild Rice Watershed District was required to contribute the following percentages of annual covered payroll: 7.5% for Coordinated Plan members. The District's contribution to the Public Employees Retirement Fund for the year ended December 31, 2023 was \$15,846.

**NOTE 5 RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District carries commercial insurance coverage on its commercial property and for liability, personal and advertising injury, non-owned auto and a miscellaneous floater. Insurance coverage has not been reduced from the prior year, and settlements have not exceeded insurance coverage in any of the past three years.

**NOTE 6 CONTINGENCIES**

**Grants**

The District participates in state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of money received may be required and the collectability of any related receivable at December 31, 2023, may be impaired. The District is not aware of any significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

**Claims and Litigation**

The District may be subject to legal actions relating to projects undertaken or attempted to be undertaken. Although the outcomes cannot be determined, the District consults with legal counsel and carries various insurance coverage to minimize the impact of such litigation.

**NOTE 7 COMMITMENTS**

As of December 31, 2023, the District has commitments totaling approximately \$255,000 for four construction projects. These projects are scheduled to be completed in 2024.

**NOTE 8 INTERFUND TRANSFERS**

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Red River Construction Fund	Projects Fund	\$ (11,411)

The purpose of the transfer is to move revenue and expenses into correct project classes.

**WILD RICE WATERSHED DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2023**

**NOTE 9 LEASES**

The District is the lessor of several farm fields which it rents out to farmers. Receipts for these leases were \$105,904 for the year ended December 31, 2023.

The following is the expected future maturities of these leases as of December 31:

2024	\$	105,771
2025		105,771
2026		404
2027		404
Total	\$	<u>212,350</u>

**NOTE 10 SUBSEQUENT EVENTS**

No significant events occurred subsequent to the District's year end. Subsequent events have been evaluated through June 7, 2024, which is the date these financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION**



**WILD RICE WATERSHED DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE – CASH BASIS**  
**YEAR ENDED DECEMBER 31, 2023**

	<u>Budget Amounts</u>		<u>Final Budget</u>
	<u>Original and</u>	<u>Actual</u>	<u>to Actual</u>
	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
RECEIPTS			
Taxes	\$ 250,000	\$ 241,475	\$ (8,525)
Intergovernmental	-	7,230	7,230
Interest earnings	-	49,328	49,328
	<u>250,000</u>	<u>298,033</u>	<u>48,033</u>
TOTAL RECEIPTS	<u>250,000</u>	<u>298,033</u>	<u>48,033</u>
DISBURSEMENTS			
Administration:			
Administrative	106,000	155,201	49,201
Advisory board	2,000	1,133	(867)
Annual report/audit	8,000	23,753	15,753
Capital improvement	10,000	-	(10,000)
Education programs	4,000	1,318	(2,682)
Engineering	12,000	17,348	5,348
Insurance and bonds	13,000	12,637	(363)
Legal fees	10,000	11,284	1,284
Managers expenses	42,500	55,884	13,384
Office equipment and maintenance	13,000	12,413	(587)
Organization dues	7,000	1,533	(5,467)
Reimbursements and other	-	2,770	2,770
Supplies, publications and postage	6,500	8,721	2,221
Technical equipment and support	11,000	19,169	8,169
Utilities	5,000	4,909	(91)
TOTAL DISBURSEMENTS	<u>250,000</u>	<u>328,073</u>	<u>78,073</u>
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	-	(30,040)	(30,040)
Fund Balance, January 1	<u>-</u>	<u>126,827</u>	<u>126,827</u>
Fund Balance, December 31	<u>\$ -</u>	<u>\$ 96,787</u>	<u>\$ 96,787</u>

**WILD RICE WATERSHED DISTRICT**  
**SCHEDULE OF FUND BALANCES BY PROJECT – CASH BASIS**  
**DECEMBER 31, 2023**

	Receipts	Disbursements	Receipts Over (Under) Disbursements	Net Transfers	Fund Balance 1/1/2023	Fund Balance 12/31/2023
PROJECTS FUND:						
J.D. 53 Lat #1	\$ 1,610	\$ 28,397	\$ (26,787)	\$ -	\$ 131,271	\$ 104,484
J.D. 53 Lat #2	33,061	10,886	22,175	-	7,631	29,806
J.D. 53 Lat #56	9,994	399	9,595	-	143,559	153,154
J.D. #56, Lat #1	7,946	6,969	977	-	63,423	64,400
#358 Clearwater Co. #3	13,534	3,825	9,709	-	64,867	74,576
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	3,512	-	3,512	7,588	(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	-	3,334	(3,334)	3,606	(272)	-
Site 4 - 316805 Green Meadow	-	-	-	144	(150,738)	(150,594)
FEMA 2019 - Other	-	-	-	(9,391)	9,391	-
Site 5 JD 51 UR	-	2,012	(2,012)	-	-	(2,012)
Site 7d Hegne 36	-	870	(870)	-	-	(870)
Site 1 - Project 5 NPP	-	7,231	(7,231)	-	-	(7,231)
Site 2a CD18	-	7,224	(7,224)	-	-	(7,224)
Site 2b CD18	-	8,856	(8,856)	-	-	(8,856)
Site 3 NCD 11	-	331	(331)	-	-	(331)
Site 3 CD11	-	6,205	(6,205)	-	-	(6,205)
Site 4 Green Meadow	-	3,304	(3,304)	-	-	(3,304)
Site 6 UR	-	32,344	(32,344)	-	-	(32,344)
Site 7 McD Sec30	-	11,976	(11,976)	-	-	(11,976)
Site 7A McD Sec25	-	37,635	(37,635)	-	-	(37,635)
Site 7B Hegne Sec36	-	6,780	(6,780)	-	-	(6,780)
Site 7C McD Sec30	-	3,981	(3,981)	-	-	(3,981)
Site 7E Mary 3	-	11,619	(11,619)	-	-	(11,619)
Site 7F Mary 3	-	2,068	(2,068)	-	-	(2,068)
Site 8 Project 1 NCD 1	-	1,422	(1,422)	-	-	(1,422)
Site 9 NCD 37	-	5,059	(5,059)	-	-	(5,059)
Site 10 JD53 Lat 1	-	1,045	(1,045)	-	-	(1,045)
Site 11 - Project 9 SBFD	-	53,362	(53,362)	-	-	(53,362)
Site 12 McD 13-14	-	10,848	(10,848)	-	-	(10,848)
Total FEMA 2023 - Other	-	3,223	(3,223)	-	-	(3,223)
Project 706573 Cat Z	6,392	-	6,392	(6,392)	-	-
Site 1 - 316790 Proj 9 South Br	-	623	(623)	623	-	-

**WILD RICE WATERSHED DISTRICT**  
**SCHEDULE OF FUND BALANCES BY PROJECT – CASH BASIS - CONTINUED**  
**DECEMBER 31, 2023**

	Receipts	Disbursements	Receipts Over (Under) Disbursements	Net Transfers	Fund Balance 1/1/2023	Fund Balance 12/31/2023
Ph 11 2019 Bank Repair	\$ -	\$ 14,340	\$ (14,340)	\$ 59,746	\$ (45,406)	\$ -
Ph 12 - 2019 Bank Repair Section	-	178	(178)	968	(790)	-
Upper Reaches - Other	267,667	270,237	(2,570)	(60,715)	(46,715)	(110,000)
#1 Norman Co. D. #1	2,441	13,717	(11,276)	-	75,575	64,299
#3 Ditch #20, Mary Twp	6,170	169	6,001	-	(5,230)	771
#5 Norman Polk	34,864	19,457	15,407	-	102,053	117,460
#6 Lake Ida	7,343	1,522	5,821	-	41,921	47,742
#9 South Branch	88,393	35,268	53,125	-	138,330	191,455
#12 WR Twp. Ditch	25,908	3,141	22,767	-	(99,897)	(77,130)
#14 N.C. Ditch #45	20,981	4,477	16,504	-	71,200	87,704
#16 Anthony Twp.	3,653	-	3,653	-	16,201	19,854
#17 Lockhart Twp.	25,093	5,096	19,997	-	(33,366)	(13,369)
#18 N.C. Ditch #64	11,653	330	11,323	-	26,853	38,176
#19 Ditches 35, 10 & 16	30,688	27,374	3,314	-	33,583	36,897
#20 Clay J.D. #45, Lat. 1&2	15,873	19,803	(3,930)	-	148,980	145,050
#25 NC Ditch #38	11,023	2,316	8,707	-	32,225	40,932
#27, Lat. A Mahn Co. #3	2,853	1,384	1,469	-	10,158	11,627
#29 Atlanta Twp.	1,077	415	662	-	23,389	24,051
#30 Anth. Pl. V. Gr. Medo	40,250	29,839	10,411	-	311,679	322,090
#31 Hegne Twp. Ditch	10,341	7,010	3,331	(7,588)	78,108	73,851
#32 Hegn Anthony Cutoff	2,902	4,867	(1,965)	-	17,565	15,600
#34 Lat. B Mahn #3	3,536	177	3,359	-	605	3,964
#40 Dalen Coulee	42,147	6,366	35,781	-	(44,640)	(8,859)
N.C. #11	3,252	4,893	(1,641)	-	(11,230)	(12,871)
N.C. #12-Proj #24	1,694	1,947	(253)	-	35,495	35,242
N.C. #15	3,028	5,365	(2,337)	-	29,006	26,669
N.C. #18	9,392	35,050	(25,658)	-	56,171	30,513
N.C. #18, Lat. #1	910	174	736	-	10,418	11,154
N.C. #21	2,245	533	1,712	-	19,881	21,593
N.C. #37	1,675	1,209	466	-	7,695	8,161
Clay Co. #4 #269	-	2,789	(2,789)	-	(103,709)	(106,498)
Clay Co. #6	21,896	961	20,935	-	(39,248)	(18,313)
Clay Co. #8	23,519	207	23,312	-	172,756	196,068
Clay Co. #14	3,952	151	3,801	-	88,298	92,099
Clay Co. #18	10,895	41,111	(30,216)	-	85,828	55,612
Clay Co. #42	3,400	83	3,317	-	15,938	19,255
Clay Co. #44	4,132	398	3,734	-	(8,123)	(4,389)
Clay Co. #52	4,210	79	4,131	-	3,043	7,174
NC #22	18	-	18	-	1,650	1,668
Clay Co #7	19	-	19	-	1,739	1,758
NC #34	312	7,164	(6,852)	-	33,344	26,492
#2 Heiberg Dam	3,566	449	3,117	-	71,804	74,921
#4 Becker Dams	8,481	2,118	6,363	-	185,310	191,673
#13 Olson Agassiz	7,757	915	6,842	-	15,332	22,174
#43 Perley	6,443	-	6,443	-	22,058	28,501
#44 Hendrum	11,947	3,623	8,324	-	14,494	22,818
J.D. 53 - Main - Lockhart Flood	21,716	179,239	(157,523)	-	33,952	(123,571)
<b>TOTAL</b>	<b>\$ 1,009,692</b>	<b>\$ 1,027,769</b>	<b>\$ (18,077)</b>	<b>\$ (11,411)</b>	<b>\$ 1,727,987</b>	<b>\$ 1,698,499</b>



**WILD RICE WATERSHED DISTRICT**  
**SCHEDULE OF ACCOUNTS PAYABLE (UNAUDITED)**  
**DECEMBER 31, 2023**

Fund	Name	Item or purpose	Amount
1W1P	Norman County SWCD	Coordinator Costs	\$ 180,298
Capital	Clay County Union	Advertising Public Notice	192
Capital	Eric & Amy Dyrdaul	Option agreement	100
Capital	Gordon Construction, Inc.	Gate repair	4,649
Capital	Houston Engineering, Inc.	Engineering	69,184
Capital	Norman County Recorder	Recording fees-Dyrdaul and Maher	184
Capital	Riceville Township	Proj #4 Becker Dams, Road Issues	3,926
Capital	Tony Sip	Tree removal	5,700
Capital	Visser Trenching	Fill washout	76
Capital	Wambach & Hanson Law Office Trust Account	Option agreements-Dyrdaul and Maher	1,400
General	Anders Valley Publishing, LLC	Advertising	59
General	Clifton Larson Allen LLP	Audit	6,825
General	Elan Financial Services	December Statement	2,004
General	Hanson & Liebl Law Office, P.C.	December Legal	1,668
General	Kenneth Aaron Kesselberg	Snow removal	130
General	Morris Electronics, Inc.	IT Support	1,037
General	Office Supplies Plus	Supplies	44
General	Supermarket Foods	Supplies	97
General	Western National Insurance Group	Commercial Insurance Policy	14,422
General	Office Supplies Plus	Supplies	80
General	Renae Kappes	Office cleaning	280
General	Arvig	Utilities	365
General	MARCO, Inc.	Office equipment	690
General	Verizon Wireless	Telephone	50
General	Pitney Bowes	Postage	91
General	Ada City	Utilities	333
General	Minnesota Energy Resources Corporation	Utilities	82
RRC	Clay Soil & Water District	Structural Ag and Project Development	44,720
RRC	Derek & Tiffany Maher	Option agreement	100
RRC	KRJB Radio	Advertising-Farm Programs	495
RRC	Landwehr Construction, Inc.	Pay request 9	2,740
RRC	Mahnomen Soil & Water Cons. District	Coordinator costs	22,734
RRC	Norman County Index-Ada	Advertising Public Notice	257
RRWMB	Red River Watershed Management Board	Tax share	10,205
Total			<u>\$ 375,217</u>

**WILD RICE WATERSHED DISTRICT**  
**SCHEDULE OF ACCOUNTS RECEIVABLE (UNAUDITED)**  
**DECEMBER 31, 2023**

Fund	Name	Purpose	Amount
RRC	State Of MN	Grants income	\$ 730,925
Capital	State Of MN	Grants income	221,128
1W1P	State Of MN	Grants income	194,650
General	NC Auditor/Treasurer	Property taxes	3,969
Capital	NC Auditor/Treasurer	Property taxes	114,628
RRC	NC Auditor/Treasurer	Property taxes	11,314
RRWMB	NC Auditor/Treasurer	Property taxes	11,314
General	Clearwater Co Treasurer	Property taxes	120
RRC	Clearwater Co Treasurer	Property taxes	368
RRWMB	Clearwater Co Treasurer	Property taxes	346
Capital	Clearwater Co Treasurer	Property taxes	121
General	Red Rvr Water Mngmnt Board	Reimbursements	760
Capital	Red Rvr Water Mngmnt Board	Property taxes	12,184
RRWMB	Red Rvr Water Mngmnt Board	Grants income	178,072
RRC	USGS-MN	Reimbursements	49,823
General	Clay Co Treasurer	Property taxes	3,404
RRC	Clay Co Treasurer	Property taxes	9,715
RRWMB	Clay Co Treasurer	Property taxes	9,715
Capital	Clay Co Treasurer	Property taxes	25,177
General	Becker Co Treasurer	Property taxes	1,406
RRC	Becker Co Treasurer	Property taxes	4,018
RRWMB	Becker Co Treasurer	Property taxes	4,018
RRC	Becker Co Treasurer	Property taxes	426
General	Polk Co Treasurer	Property taxes	69
RRC	Polk Co Treasurer	Property taxes	193
RRWMB	Polk Co Treasurer	Property taxes	193
RRC	Polk Co Treasurer	Property taxes	375
General	Mahnomen Co Treasurer	Property taxes	1,405
RRC	Mahnomen Co Treasurer	Property taxes	4,009
RRWMB	Mahnomen Co Treasurer	Property taxes	4,009
Capital	Mahnomen Co Treasurer	Property taxes	999
	Total		<u>\$ 1,598,853</u>

**WILD RICE WATERSHED DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor / Pass-through Grantor / Program Title	Assistance Listing Number	Federal Expenditures
Department of Homeland Security		
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Passed through from the state of Minnesota Department of Public Safety)	97.036	\$ 163,052
Total Disaster Grants - Public Assistance		163,052
Hazard Mitigation Grant Program (HMGP) (Passed through from the state of Minnesota Department of Public Safety, #A-HMGP-DR4442-WILDRICE-011 and #A-HMGP-DR4531-WILDRICE-006)	97.039	651,738
Total Hazard Mitigation Grant		651,738
Total Department of Homeland Security		814,790
Total Expenditures of Federal Awards		\$ 814,790

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the accompanying schedule of expenditures of federal awards (Schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 2 INDIRECT COST RATE**

The District has not elected to use the 10% de minimis cost rate.

**NOTE 3 BASIS OF PRESENTATION**

The Schedule includes the federal award activity of the Wild Rice Watershed District under programs of the federal government for the year ended December 31, 2023. 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*. Because the Schedule presents only selected portions of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**INDEPENDENT AUDITOR'S 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**

To the 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 financial statements of the governmental activities and each major fund of Wild Rice Watershed District, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Wild Rice Watershed District's basic financial statements and have issued our report thereon dated June 7, 2024.

**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 entity'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 2023-001 and 2023-002 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, non-compliance 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 Responses to Findings**

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

## **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**GRAND FORKS, NORTH DAKOTA**

June 7, 2024

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the 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 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 Wild Rice Watershed District's major federal program for the year ended December 31, 2023. Wild Rice Watershed District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wild Rice Watershed District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

#### *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; 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Wild Rice Watershed 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 Wild Rice Watershed 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 Wild Rice Watershed District's federal programs.

### ***Auditor's 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 Wild Rice Watershed 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 generally accepted auditing standards, *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 Wild Rice Watershed District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Wild Rice Watershed 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 Wild Rice Watershed 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 Wild Rice Watershed 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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.



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**GRAND FORKS, NORTH DAKOTA**

June 7, 2024



**WILD RICE WATERSHED DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Section I – Summary of Auditor's 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 that are  
not considered to be material weaknesses?

       Yes   x   None reported

Non-compliance 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 that are  
not considered to be material weaknesses?

       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 200.516(a)?

       Yes   x   No

Identification of major programs:

AL Number(s)

Name of Federal Program

97.039

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**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Section II - Financial Statement Findings**

**2023-001 Preparation of Financial Statements and Schedule of Expenditures of Federal Awards – Material Weakness**

**Criteria** – Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of the financial statements and the schedule of federal awards (SEFA) in accordance with the requirements of cash basis financial statements.

**Condition** – The District's personnel prepare periodic financial information for internal use that meets the needs of management and the Board of Managers. However, the District does not prepare financial statements, including accompanying note disclosures, nor the SEFA, as required by accounting principles generally accepted in the United States of America. The entity has elected to have the auditors assist in the preparation of the financial statements and notes.

**Cause** – The District elect to not allocate resources for the preparation of the financial statements and the SEFA.

**Effect** – There is an increased risk of material misstatement to the District's financial statements and SEFA.

**Repeat Finding** – See 2022-001

**Recommendation** – We recommend the District consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures and SEFA and consider preparing them in the future. As a compensating control the entity should establish an internal control policy to document the annual review of the financial statements and to review a financial statement disclosure checklist.

**Views of Responsible Officials and Planned Corrective Actions** – Management recognizes the deficiency and believes that it is effectively handling the reporting responsibilities with the procedures described above. Due to cost constraints, the District will continue to have the auditors draft the financial statements and accompanying notes to the financial statements and SEFA.

**WILD RICE WATERSHED DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**2023-002 Segregation of Duties – Material Weakness**

**Criteria** – A proper system of internal control has the proper segregation of duties between authorization, custody, record keeping and reconciliation.

**Condition** – The District does not have a system in place for accounting duties to be properly segregated between authorization, custody, record keeping and reconciliation.

**Cause** – The District is subject to size and budget constraints limiting the number of personnel within the accounting department.

**Effect** – The design of internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

**Repeat Finding** – See 2022-002.

**Recommendation** – We recommend the organization review their internal controls over the accounting functions to determine if additional procedures can be implemented that are cost effective. The board should constantly be aware of this condition. Compensating controls that mitigate the related risks could be (or are) provided through appropriate oversight of the performance of these functions and review of the financial reports by individuals with knowledge of current operations and accounting principles.

**Views of Responsible Officials and Planned Corrective Actions** – The District will continue to keep its staff at the current level. The District will try to involve the Board of Managers more actively in the review and supervision of disbursements and transactions.

**Section III - Federal Award Findings and Questioned Costs**

There are no findings which are required to be reported under this section.

**WILD RICE WATERSHED DISTRICT**  
**SUMMARY OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**2022-001 Preparation of Financial Statements and Schedule of Expenditures of Federal Awards – Material Weakness**

**Criteria** – An appropriate system of internal control requires the District to prepare financial statements and the schedule of expenditures of federal awards (SEFA) in compliance with accounting principles generally accepted in the United States of America.

**Condition** – The District's personnel prepare periodic financial information for internal use that meets the needs of management and the board. However, the District currently does not prepare financial statements, including accompanying note disclosures, nor the SEFA, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

**Current Year Status**

See 2023-001.

**2022-002 Segregation of Duties – Significant Deficiency**

**Criteria** – A proper system of internal control has the proper segregation of duties between authorization, custody, record keeping and reconciliation.

**Condition** – The District does not have a system in place for accounting duties to be properly segregated between authorization, custody, record keeping and reconciliation.

**Current Year Status**

See 2023-002.

**2022-003 Out of State Travel Policy – Minnesota Legal Compliance**

**Criteria** – 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 did not have an Out of State Travel Policy implemented as of December 31, 2022.

**Current Year Status**

Corrective action taken and finding removed.

## INDEPENDENT AUDITOR'S 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, the financial statements of the governmental activities and each major fund of Wild Rice Watershed District, as of and for the year ended December 31, 2023, and the related notes to the financial statements which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 7, 2024. Wild Rice Watershed District prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

### Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that Wild Rice Watershed District failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, claims and disbursements and miscellaneous provisions 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 Wild Rice Watershed District Board's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

### Purpose of the Report

This report is intended solely for the information and use of those charged with governance and management of Wild Rice Watershed District and the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**GRAND FORKS, NORTH DAKOTA**

June 7, 2024



# *Wild Rice Watershed District*

11 5th Ave East · Ada MN 56510 · Phone (218) 784-5501 · Fax (218) 784-2459 · [www.wildricewatershed.org](http://www.wildricewatershed.org)

## **CORRECTIVE ACTION PLAN December 31, 2023**

### **2023-001**

#### Contact Person

Tara Jensen, Administrator

#### Corrective Action Plan

No action is planned on the finding. The District feels that the additional costs to the District would not be significantly beneficial. The District does mitigate this situation through the review of the draft financial statements and accompanying notes to the financial statements.

#### Planned Completion Date for CAP

None. See above.

### **2023-002**

#### Contact Person

Tara Jensen, Administrator

#### Corrective Action Plan

Management and the Board of Managers plan on reviewing control processes and segregating duties further to mitigate risk of authorized transactions or loss of assets.

#### Planned Completion Date for CAP

Ongoing.