



## Walworth County Conservation District Meeting January 13, 2026 1:00 PM Agenda



- Approve Agenda

### **Financial Report:**

- Financial report October, November, and December 2025
- Profit/Loss for 2025
- Profit/Loss Comparison for 2024 & 2025
- Balance Sheet 2025
- Summary Balance Sheet 2025

### **Old Business:**

- \$20,000 was moved to the 7 month CD on Oct 23
- Setting tree/fabric prices for 2026
  - Tree Planting: \$0.65/ft
  - Fabric: \$0.95/ft

### **New Business:**

- Reorganization of the Board
- Salaries
- Annual Dues: SDACDE
- Review Annual Plan of Work and Long-Range Plan
- Review Personal Policy and Safety Manual
- Annual review of Civil Rights Compliance
  - Confidentiality
  - County Report
  - Review Memorandum of Understanding and Cooperation Working Agreement
  - Outreach
  - Posters for display in all NRCS offices
- Selling Mazda pickup

### **Other Business:**

- Executive session if needed

### **NRCS Report:**



**Walworth County Conservation District**  
PO Box 139 | 4307 4<sup>th</sup> Ave  
Selby, SD 57472  
Tuesday, January 13, 2026 at 1:00 AM



The Walworth County Conservation District board of supervisors met at the USDA Conference Room at 1:00PM.

**Supervisors Present:** Collin Fiedler, Taite Rausch, and Helen Zabel

**Supervisors Absent:** Dean Gosch and Will Masteller

**District Employees:** Kayla Laine

**NRCS:** none

**Other:** none

Chairman Rausch called the meeting to order at 1:04 PM.

A motion was made to approve the agenda as printed by Fiedler, second by Zabel, and all carried.

A motion was made to approve the October Minutes as printed by Fiedler, second by Zabel, and all carried.

A motion was made to approve the October through December financial reports as printed by Zabel, second by Fiedler, and all carried

A motion was made to approve the Profit/Loss for 2025, Profit/Loss Comparison for 2024 and 2025, Balance Sheet for 2025, and Balance Sheet Summary for 2025 as printed by Zabel, second by Fiedler, and all carried.

**Old Business:**

The \$20,000 was put into the 7-month CD at Bankwest on Oct 23.

After some discussion, a motion was made to set the 2026 tree planting price at \$0.65/ft and the fabric instillation at \$0.95/ft by Fiedler, second by Rausch, and all carried.

**New Business:**

A motion was made to leave the Chairman, Vice Chairman and Secretary/Treasure as the previous year (Chairman: Rausch, Vice Chairman: Masteller and Secretary/Treasurer: Zabel) by Zabel, second by Fiedler, and all carried.

Discussion was had about salaries for 2026. The decision was made to leave set at \$18 starting with an increase based on previous years' experience (same as 2025).

Dues for SCACDE were discussed. Laine was in favor of paying the SDACDE dues, everyone agreed, Laine will pay those when they become due for 2026.

The Annual Work Plan and Long-Range Plan were reviewed. No changes were made. A motion was made to leave the plan as printed by Rausch, second by Fiedler, all carried.

The Personal Policy (Handbook) and Safety Manual were reviewed. No changes were made. A motion was made to leave the Policy/Manual as printed by Fiedler, second by Rausch, all carried.

The Civil Rights Compliance was reviewed. The Board was reminded to actively recruit women and minorities to serve on the board. A motion was made to approve the Civil Rights Compliance by Zabel, second by Fiedler all carried.

Laine mentioned selling the 1997 Mazda pickup. Everyone was in favor as she does not use that pickup anymore. She will look into how she needs to go about selling it. A motion was made to sell the 1997 Mazda pickup by Zabel, seconded by Rausch, and all carried.

**NRCS Report:**

The NRCS report is on the following page from Aaron Armbruster/Brandy Fjeldheim.

**April Meeting: April 14, 2026, 11:00 am in the Conference Room at the USDA office.**

**Fielder moved to adjourn the meeting at 1:36 PM, with a second from Zabel, motion carried.**

## October Deposits

Seed Sales	
Drill Rent	
Custom Seed	
Handplant	
Tubes/Fabric	\$ 279.84
Tree Planting/Fabric	
<b>Deposit 10/1/2025</b>	<b>\$ 279.84</b>
<hr/>	
<b>Total Income</b>	<b>\$ 279.84</b>

## November Deposits

Seed Sales	
Drill Rent	\$ 1,700.00
Custom Seed	
Handplant	
Tubes/Fabric	
Tree Planting/Fabric	
<b>Deposit 11/25/2025</b>	<b>\$ 1,700.00</b>
<hr/>	
Custom Seed	
Handplant	\$ 178.42
<b>Deposit 11/26/2025</b>	<b>\$ 178.42</b>
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<b>Total Income</b>	<b>\$ 1,878.42</b>

## December Deposits

Seed Sales	
Drill Rent	\$ 570.00
Custom Seed	
Handplant	
Tubes/Fabric	
Quonset Rent	\$ 3,600.00
<b>Deposit 12/15/2025</b>	<b>\$ 4,170.00</b>
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<b>Total Income</b>	<b>\$ 4,170.00</b>

## Walworth Co Cons District

## 1000 Checking, Period Ending 10/31/2025

## RECONCILIATION REPORT

Reconciled on: 11/13/2025

Reconciled by: Kayla Laine

Any changes made to transactions after this date aren't included in this report.

## Summary

USD

Statement beginning balance	15,488.20
Checks and payments cleared (9)	-6,095.01
Deposits and other credits cleared (1)	279.84
Statement ending balance	<u>9,673.03</u>

Uncleared transactions as of 10/31/2025	-1,007.25
Register balance as of 10/31/2025	8,665.78
Cleared transactions after 10/31/2025	0.00
Uncleared transactions after 10/31/2025	-37.03
Register balance as of 11/13/2025	8,628.75

## Details

Checks and payments cleared (9)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/29/2025	Check	10533	Campbell County Conservation ...	-615.00
09/29/2025	Check	10531	SD Retirement System	-475.20
09/29/2025	Check	10532	Laine, Kayla	-180.00
09/29/2025	Check	10534	Cardmember Services	-99.83
10/02/2025	Check		MDU	-30.61
10/05/2025	Check		City of Selby	-37.03
10/27/2025	Check	10537	SDML Worker's Comp	-632.00
10/31/2025	Payroll Check	DD	Kayla Laine	-3,297.22
10/31/2025	Tax Payment		IRS	-728.12
<b>Total</b>				<b>-6,095.01</b>

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/01/2025	Deposit		Laine, Kayla	279.84
<b>Total</b>				<b>279.84</b>

## Additional Information

Uncleared checks and payments as of 10/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/08/2025	Check	10530	SDACD Endowment Fund	-400.00
10/27/2025	Check	10536	Cardmember Services	-99.83
10/30/2025	Check	10538	SD Retirement System	-475.20
10/31/2025	Check		MDU	-32.22
<b>Total</b>				<b>-1,007.25</b>

Uncleared checks and payments after 10/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/05/2025	Check	10539	City of Selby	-37.03
<b>Total</b>				<b>-37.03</b>

## Walworth Co Cons District

## 1000 Checking, Period Ending 11/28/2025

## RECONCILIATION REPORT

Reconciled on: 12/03/2025

Reconciled by: Kayla Laine

Any changes made to transactions after this date aren't included in this report.

## Summary

USD

Statement beginning balance	9,673.03
Checks and payments cleared (7)	-4,622.33
Deposits and other credits cleared (2)	1,878.42
Statement ending balance	<u>6,929.12</u>

Uncleared transactions as of 11/28/2025	-585.23
Register balance as of 11/28/2025	6,343.89
Cleared transactions after 11/28/2025	0.00
Uncleared transactions after 11/28/2025	50.59
Register balance as of 12/03/2025	6,394.48

## Details

Checks and payments cleared (7)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/08/2025	Check	10530	SDACD Endowment Fund	-400.00
10/27/2025	Check	10536	Cardmember Services	-99.83
10/30/2025	Check	10538	SD Retirement System	-475.20
10/31/2025	Check		MDU	-32.22
11/05/2025	Check		City of Selby	-37.00
11/28/2025	Tax Payment		IRS	-619.44
11/28/2025	Payroll Check	DD	Kayla Laine	-2,958.64

Total	-4,622.33
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Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/25/2025	Deposit		Vogel Sautner Ranch	1,700.00
11/26/2025	Deposit		Cash Customer	178.42

Total	1,878.42
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## Additional Information

Uncleared checks and payments as of 11/28/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/26/2025	Check	10535	Cardmember Services	-162.83
11/28/2025	Check	10539	SD Retirement System	-422.40

Total	-585.23
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Uncleared checks and payments after 11/28/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/01/2025	Check		MDU	-29.46
12/03/2025	Check		John Deere Financial	-7,219.95

Total	-7,249.41
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Uncleared deposits and other credits after 11/28/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/02/2025	Transfer			7,300.00

Total	7,300.00
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## Walworth Co Cons District

## 1000 Checking, Period Ending 12/31/2025

## RECONCILIATION REPORT

Reconciled on: 01/05/2026

Reconciled by: Kayla Laine

Any changes made to transactions after this date aren't included in this report.

## Summary

USD

Statement beginning balance	6,929.12
Checks and payments cleared (8)	-11,926.07
Deposits and other credits cleared (2)	11,470.00
Statement ending balance	<u>6,473.05</u>

Uncleared transactions as of 12/31/2025	-590.87
Register balance as of 12/31/2025	5,882.18
Cleared transactions after 12/31/2025	0.00
Uncleared transactions after 12/31/2025	28,718.44
Register balance as of 01/05/2026	34,600.62

## Details

Checks and payments cleared (8)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/26/2025	Check	10535	Cardmember Services	-162.83
11/28/2025	Check	10539	SD Retirement System	-422.40
12/01/2025	Check		MDU	-29.46
12/03/2025	Check		John Deere Financial	-7,219.95
12/05/2025	Check		City of Selby	-37.03
12/30/2025	Check		MDU	-29.06
12/31/2025	Payroll Check	DD	Kayla Laine	-3,297.22
12/31/2025	Tax Payment		IRS	-728.12

Total -11,926.07

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/02/2025	Transfer			7,300.00
12/15/2025	Deposit			4,170.00

Total 11,470.00

## Additional Information

Uncleared checks and payments as of 12/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/29/2025	Check	10540	Cardmember Services	-99.83
12/31/2025	Check	10541	SD Retirement System	-491.04

Total -590.87

Uncleared checks and payments after 12/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/05/2026	Check	10542	City of Selby	-37.03

Total -37.03

Uncleared deposits and other credits after 12/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/05/2026	Deposit			28,755.47

Total 28,755.47

## 2025 Year in Review

- Leased out the John Deere No-Till drills to 12 producers for roughly 833 acres.
- Custom seeded for 6 producers for a total of 356 acres.
- Sold grass seed to 8 producers.
- Planted 4.67 acres of trees for 2 producers.
- Installed 19,868 feet of fabric, sold 3 rolls, and 200 feet of fabric by the foot.
- Sold 50 individual staples and 4 boxes (500ct) of staples.
- Sold 67 tree tubes with fiberglass stakes
- Sold 10 fiberglass stakes
- Sold 6,818 conservation grade hand plants to local producers.
- Sold 23 bareroot fruit trees.
- Sold 211 large bareroot deciduous trees.
- Sold 285 potted trees.
- Sold 29 perennial plants.
- Held Meetings of which were open to the public.
- Maintained cooperative working agreement for NRCS and FSA offices.
- Assisted NRCS with producers.
- Attended training workshops and meetings throughout the year.

# Profit and Loss

## Walworth Co Cons District

January-December, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
4100 Tree Planting Income	7,886.40
4110 Handplant Income	\$43,852.00
4110A Perennial Income	293.15
<b>Total for 4110 Handplant Income</b>	<b>\$44,145.15</b>
4120 Tree Fabric Income	18,031.30
4130 Tree Tube Income	651.00
4140 Tree Water Bags	375.00
4150 - Tree Mats	690.00
4210 No-Till Drill Rent	\$14,496.00
4210A No-Till Custom Seeding Income	12,470.15
<b>Total for 4210 No-Till Drill Rent</b>	<b>\$26,966.15</b>
4350 Seed Sale Income	12,775.02
4501 Miscellaneous Income	691.00
4510 Interest Income	463.01
4540 Real Property Income	3,600.00
Services	320.00
<b>Total for Income</b>	<b>\$116,594.03</b>
<b>Gross Profit</b>	<b>\$116,594.03</b>
Expenses	
6005 Insurance - Liability	6,201.90
6020 Employee Wage	46,424.50
6030 Employer Payroll Tax Expense	\$3,504.43
6030A Insurance - Unemployment	18.00
<b>Total for 6030 Employer Payroll Tax Expense</b>	<b>\$3,522.43</b>
6032 Retirement - Employer Cost	2,748.57
6050 Membership/Dues	50.00
6055 Other Administrative Expense	1,651.69
6056 Other Miscellaneous Expense	245.00
6073 Awards/Recognition	400.00
6110 Tree Stock	31,361.95
6114 Tree Planting Equipment	9,500.00
6117 Tree Storage Facility Repairs	54.10
6118 Tree Storage Facility Utilities	975.68
6120 Tree Fabric/Tubes Stock	5,741.00
6130 Tree Tubes	1,041.90
6211 Tree/Fabric/Seeding Fuel	750.14
6213 No-Till Drill Repairs Expense	859.00
6300 Misc Equipment Expenses	
6300 A Pickup Repairs/Expense	81.00
<b>Total for 6300 Misc Equipment Expenses</b>	<b>\$81.00</b>

**Profit and Loss**  
**Walworth Co Cons District**  
**January-December, 2025**

DISTRIBUTION ACCOUNT	TOTAL
6350 Seed Sale Expense	10,362.99
6505 Reimbursement Expense	180.00
<b>Total for Expenses</b>	<b>\$122,151.85</b>
<b>Net Operating Income</b>	<b>-\$5,557.82</b>
Other Income	
7199 Cooperative Agreements Income	1,000.00
<b>Total for Other Income</b>	<b>\$1,000.00</b>
Other Expenses	
6550 Depreciation Expense	22,053.64
<b>Total for Other Expenses</b>	<b>\$22,053.64</b>
<b>Net Other Income</b>	<b>-\$21,053.64</b>
<b>Net Income</b>	<b>-\$26,611.46</b>

# Profit and Loss Comparison

Walworth Co Cons District

January-December, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - DEC 31 2025	JAN 1 - DEC 31 2024 (PY)
Income		
4100 Tree Planting Income	7,886.40	6,189.70
4110 Handplant Income	\$43,852.00	\$25,343.50
4110A Perennial Income	293.15	484.96
<b>Total for 4110 Handplant Income</b>	<b>\$44,145.15</b>	<b>\$25,828.46</b>
4120 Tree Fabric Income	18,031.30	11,281.30
4130 Tree Tube Income	651.00	7,073.00
4140 Tree Water Bags	375.00	1,209.00
4150 - Tree Mats	690.00	
4210 No-Till Drill Rent	\$14,496.00	\$17,352.00
4210A No-Till Custom Seeding Income	12,470.15	12,608.60
<b>Total for 4210 No-Till Drill Rent</b>	<b>\$26,966.15</b>	<b>\$29,960.60</b>
4350 Seed Sale Income	12,775.02	44,234.71
4501 Miscellaneous Income	691.00	8.67
4510 Interest Income	463.01	1,211.74
4540 Real Property Income	3,600.00	3,600.00
Services	320.00	-27.00
<b>Total for Income</b>	<b>\$116,594.03</b>	<b>\$130,570.18</b>
Cost of Goods Sold		
<b>Gross Profit</b>	<b>\$116,594.03</b>	<b>\$130,570.18</b>
Expenses		
6005 Insurance - Liability	6,201.90	5,592.57
6020 Employee Wage	46,424.50	47,089.25
6030 Employer Payroll Tax Expense	\$3,504.43	\$3,506.96
6030A Insurance - Unemployment	18.00	33.00
<b>Total for 6030 Employer Payroll Tax Expense</b>	<b>\$3,522.43</b>	<b>\$3,539.96</b>
6032 Retirement - Employer Cost	2,748.57	2,750.56
6050 Membership/Dues	50.00	2,000.00
6055 Other Administrative Expense	1,651.69	3,855.70
6056 Other Miscellaneous Expense	245.00	7,130.00
6073 Awards/Recognition	400.00	
6110 Tree Stock	31,361.95	22,420.20
6114 Tree Planting Equipment	9,500.00	
6117 Tree Storage Facility Repairs	54.10	309.53
6118 Tree Storage Facility Utilities	975.68	1,057.85
6120 Tree Fabric/Tubes Stock	5,741.00	3,580.00
6130 Tree Tubes	1,041.90	7,432.80
6211 Tree/Fabric/Seeding Fuel	750.14	456.79
6213 No-Till Drill Repairs Expense	859.00	-146.85

# Profit and Loss Comparison

Walworth Co Cons District

January-December, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - DEC 31 2025	JAN 1 - DEC 31 2024 (PY)
6300 Misc Equipment Expenses		\$152.81
6300 A Pickup Repairs/Expense	81.00	2,179.58
<b>Total for 6300 Misc Equipment Expenses</b>	<b>\$81.00</b>	<b>\$2,332.39</b>
6350 Seed Sale Expense	10,362.99	37,108.98
6505 Reimbursement Expense	180.00	946.56
6072 Events		200.00
6116 Tree Planting Misc Expenses		2,050.00
6216 No-Till Drill Misc Expense		200.00
<b>Total for Expenses</b>	<b>\$122,151.85</b>	<b>\$149,906.29</b>
<b>Net Operating Income</b>	<b>-\$5,557.82</b>	<b>\$19,336.11</b>
Other Income		
7199 Cooperative Agreements Income	1,000.00	487.50
<b>Total for Other Income</b>	<b>\$1,000.00</b>	<b>\$487.50</b>
Other Expenses		
6550 Depreciation Expense	22,053.64	22,053.64
<b>Total for Other Expenses</b>	<b>\$22,053.64</b>	<b>\$22,053.64</b>
<b>Net Other Income</b>	<b>-\$21,053.64</b>	<b>-\$21,566.14</b>
<b>Net Income</b>	<b>-\$26,611.46</b>	<b>\$40,902.25</b>

# Balance Sheet 2025

## Walworth Co Cons District

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1000 Checking	5,882.18
1001 Cash Builder Account	10,828.22
1003 Passbook Savings #1093220	0.00
1100 Petty Cash	874.78
<b>Total for Bank Accounts</b>	<b>\$17,585.18</b>
<b>Accounts Receivable</b>	
1200 Accounts Receivable	0.00
<b>Total for Accounts Receivable</b>	<b>\$0.00</b>
<b>Other Current Assets</b>	
1004 Certificates of Deposits	
1004 CC CD #1000093256	0.00
1005 CC CD 7-Month CD#3000152160	20,000.00
<b>Total for 1004 Certificates of Deposits</b>	<b>\$20,000.00</b>
1201 Undeposited Funds	0.00
<b>Total for Other Current Assets</b>	<b>\$20,000.00</b>
<b>Total for Current Assets</b>	<b>\$37,585.18</b>
<b>Fixed Assets</b>	
1600 Land & Buildings	
1610 Zabel Building 2007	-\$7,694.00
1619 Original Cost	85,068.34
1710 Accumulated Depreciation	-81,014.00
<b>Total for 1610 Zabel Building 2007</b>	<b>-\$3,639.66</b>
1611 Cooler 2009	-\$1,824.00
1618 Original Cost	36,484.50
1711 Accumulated Depreciation	-30,210.00
<b>Total for 1611 Cooler 2009</b>	<b>\$4,450.50</b>
1612 Overhead Door 2010	-\$524.00
1617 Original Cost	2,613.25
1712 Accumulated Depreciation	-1,936.00
<b>Total for 1612 Overhead Door 2010</b>	<b>\$153.25</b>
1613 Repairs to Zabel Building 2016	
1616 Original Cost	75,796.13
1713 Accumulated Depreciation	-37,900.00
<b>Total for 1613 Repairs to Zabel Building 2016</b>	<b>\$37,896.13</b>
<b>Total for 1600 Land &amp; Buildings</b>	<b>\$38,860.22</b>

# Balance Sheet 2025

## Walworth Co Cons District

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
1620 Vehicles	
1621 Step Van	0.00
1622 2000 Ford Pickup	
1632 Original Cost	21,925.00
1722 Accumulated Depreciation	-21,925.00
<b>Total for 1622 2000 Ford Pickup</b>	<b>\$0.00</b>
1623 1997 Mazda Pickup	
1633 Original Cost	3,675.00
1733 Accumulated Depreciation	-3,675.00
<b>Total for 1623 1997 Mazda Pickup</b>	<b>\$0.00</b>
1624 2022 Ford Pickup	
1694 Original Cost	54,114.48
1793 Accumulated Depreciation	-15,461.28
<b>Total for 1624 2022 Ford Pickup</b>	<b>\$38,653.20</b>
<b>Total for 1620 Vehicles</b>	<b>\$38,653.20</b>
1650 Machinery & Equipment	
1651 Truax Seed Slinger	
1660 Original Cost	453.50
<b>Total for 1651 Truax Seed Slinger</b>	<b>\$453.50</b>
1652 26' Gooseneck Trailer	
1662 Original Cost	4,260.00
1752 Accumulated Depreciation	-4,260.00
<b>Total for 1652 26' Gooseneck Trailer</b>	<b>\$0.00</b>
1655 Fabric Mesh Machine	
1665 Original Cost	2,440.00
1755 Accumulated Depreciation	-2,440.00
<b>Total for 1655 Fabric Mesh Machine</b>	<b>\$0.00</b>
1658 Case IH JX 75 2005	
1668 Original Cost	22,480.00
1758 Accumulated Depreciation	-22,480.00
<b>Total for 1658 Case IH JX 75 2005</b>	<b>\$0.00</b>
1670 1590 No-Till Drill 2015	
1680 Original Cost	51,912.25
1770 Accumulated Depreciation	-36,425.24
<b>Total for 1670 1590 No-Till Drill 2015</b>	<b>\$8,833.01</b>
1671 John Deere No-Till Drill 2022	
1661 Original Cost	92,000.00
1714 Accumulated Depreciation	-13,800.00

# Balance Sheet 2025

## Walworth Co Cons District

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Total for 1671 John Deere No-Till Drill 2022</b>	<b>\$78,200.00</b>
<b>Total for 1650 Machinery &amp; Equipment</b>	<b>\$87,486.51</b>
1690 Computer/Printer 2012	
1691 Original Cost	1,755.01
1790 Accumulated Depreciation	-1,755.01
<b>Total for 1690 Computer/Printer 2012</b>	<b>\$0.00</b>
1692 Dell Computer 2017	-\$343.33
1693 Original Cost	1,011.33
1792 Accumulated Depreciation	-668.00
<b>Total for 1692 Dell Computer 2017</b>	<b>\$0.00</b>
<b>Total for Fixed Assets</b>	<b>\$164,999.93</b>
<b>Total for Assets</b>	<b>\$202,585.11</b>
Liabilities and Equity	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2023 Retirement Payable	-15.84
2024 Payroll Liabilities	\$0.00
Employee Life Insurance	0.00
Federal Taxes (941/943/944)	0.00
Federal Unemployment (940)	49.71
Medical Insurance (Co)	0.00
Retirement (Spouse option)	0.00
SD Unemployment Tax	0.00
<b>Total for 2024 Payroll Liabilities</b>	<b>\$49.71</b>
2030 Direct Deposit Payable	0.00
2100 Sales Tax Payable	\$0.00
2101 State Sales Tax	0.00
2102 City Sales Tax	0.00
<b>Total for 2100 Sales Tax Payable</b>	<b>\$0.00</b>
2103 BankWest Operating Loan	0.00
Out Of Scope Agency Payable	0.00
SD State Treasurer Payable	-\$1,060.12
Sales Tax Payable	0.00
<b>Total for SD State Treasurer Payable</b>	<b>-\$1,060.12</b>
<b>Total for Other Current Liabilities</b>	<b>-\$1,026.25</b>
<b>Total for Current Liabilities</b>	<b>-\$1,026.25</b>

# Balance Sheet 2025

Walworth Co Cons District

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Long-term Liabilities	
2650 Dept of Ag/Revolving Loan	0.00
2651 Conservation Tillage Loan	0.00
2652 2022 Drill Loan	8,340.15
2700 Crop Improvement Loan	0.00
<b>Total for Long-term Liabilities</b>	<b>\$8,340.15</b>
<b>Total for Liabilities</b>	<b>\$7,313.90</b>
Equity	
3000 Opening Balance Equity	28,674.06
3999 Retained Earnings	209,721.30
Net Income	-43,124.15
<b>Total for Equity</b>	<b>\$195,271.21</b>
<b>Total for Liabilities and Equity</b>	<b>\$202,585.11</b>

# Balance Sheet Summary

Walworth Co Cons District

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	\$202,585.11
Current Assets	\$37,585.18
Bank Accounts	\$17,585.18
Accounts Receivable	\$0.00
Other Current Assets	\$20,000.00
<b>Total for Current Assets</b>	<b>\$37,585.18</b>
Fixed Assets	\$164,999.93
<b>Total for Assets</b>	<b>\$202,585.11</b>
Liabilities and Equity	\$202,585.11
Liabilities	\$7,313.90
Current Liabilities	-\$1,026.25
Other Current Liabilities	-\$1,026.25
<b>Total for Current Liabilities</b>	<b>-\$1,026.25</b>
Long-term Liabilities	\$8,340.15
<b>Total for Liabilities</b>	<b>\$7,313.90</b>
Equity	\$195,271.21
<b>Total for Liabilities and Equity</b>	<b>\$202,585.11</b>

**NRCS Report: Aaron Armbruster – District Conservationist**  
**January 12, 2026.**

Conservation Reserve Program (CRP):

- Denis has completed all annual status reviews for expiring contracts.
- Grazing, haying, and idle records were collected for CRP Grassland Contracts. Records were justified and reported in Conservation Desktop(CD) by NRCS. Over 30,000 acres were reported.

Environmental Quality Incentive Program (EQIP)

- Certifying and paying practices as they get completed.
- We have 15 applications up to this point.
- Aaron completed planning on 2026 EQIP applications.
- Still waiting on guidance for 2026 EQIP Program and for the new Regenerative Agriculture Pilot Program that will be administered in all 50 States.

Conservation Stewardship Program (CSP):

- All CSP payments wanted in calendar year 2025 are complete. One contract holder wanting payment in 2026 is making its way through the system now. All payments will then be complete.
- We have 9 applications up to this point.
- CSP is being reworked –still waiting on this guidance.

Water Bank Program (WBP):

- No Activity

Conservation Technical Assistance (CTA):

- EQIP and CSP batching date was moved nationally to January 15<sup>th</sup> because of the furlough.

Emergency Conservation Program:

- No Activity.

Administration / Miscellaneous:

- Aaron Armbruster – had a baby boy on 1/9/2026 and is on leave.