



SECRETARY-TREASURER TRAINING

SEPTEMBER 30, 2025

INTRODUCTION

MELISSA HINKEMEYER

DIRECTOR, SECRETARY OF THE
CASS COUNTY WATER RESOURCE DISTRICTS

AGENDA

- Administrative Checklist
 - Annual
 - Quarterly
 - Monthly
 - Weekly
 - Daily
- Best Practices
 - Agendas
 - Minutes
 - Record-keeping

HOUSEKEEPING

Ask questions at any time!

There may be some items in this training that do not apply to you, feel free to disregard these. 😊



ADMINISTRATIVE CHECKLIST

ANNUALLY

KEY MONTHS:

JANUARY

- Reorganization of Boards
- Approve depositories of public funds
- Approve Pledge of Assets list
- Tax-related items (if this applies to you)

FEBRUARY/MARCH

- Audit (timing depends on your auditors)
- 1099s filed with the IRS

MAY/JUNE

- Prepare next year's budget

ANNUALLY

KEY MONTHS CONTINUED:

JULY

- Approve Pledge of Assets list
- Budget hearing(s) — timing depends on your County

AUGUST

- Most new laws in effect 8/1

DECEMBER

- Set regular meeting dates, times and location(s) for the next year and send the schedule to the County Auditor's office
- Year-end accounting items:
 - Balance the budget
 - Close out the year / rollover to next year
 - Financial statements / prep for audit
 - Update assets list

AUDITS AND BUDGETS

Audits

- Under the ND Auditor's Office purview as of this legislative session
- Joint board audits
- Audits may not be needed for all boards – check with ND Auditor's Office
- Board approves the audit when complete
- If you have a bond –
 - Financial statements uploaded to EMMA

Budgets

- WRD Fiscal year: January 1 – December 31
- Budgets developed by October 1 each year (usually much earlier based on County guidelines) and sent to County
- General budget + maintenance levies + special assessments (construction levies)
- Financial report for preceding calendar year filed with County

OTHER ANNUAL TASKS

Insurance coverage

- For your board(s)
- For WRD employee(s) – 2 year coverage through NDIRF (NDCC 61-16.1-05)
- Review additional insured parties
 - Joint boards
 - North Dakota State Water Commission (for cost-share)
 - Others

- Review policies
- SAM Renewal – for federal funding

www.sam.gov

Biannually:

- NDDWR Water Development Plan

Quarterly items are generally payroll related.

This information will not apply to all water resource districts.

- Federal 941 forms
- Job Service ND — unemployment report
- WSI — worker's compensation report
- State tax quarterly report and potential payment

QUARTERLY

MONTHLY

- Board meetings
- Send in cost-share payment requests
- Benefits such as NDPERS contributions (if this applies to you)
- Payroll and per diem taxes (if this applies to you)
- Bank reconciliations

BOARD MEETINGS

- Meeting preparation:
 - Agenda
 - Send out draft minutes for review
 - Attendance list
 - Minutes template
 - Prepare financial reports
 - Print documents and checks for signature(s)
 - Meeting packet
- During the meeting:
 - Roll call method
- Post-meeting:
 - Process documents, permits, etc.
 - Pay bills
 - Including payroll and per diem tax withholdings
 - Write and post minutes (within 10 days)

ROLL CALL EXAMPLE

		1	2	3	4	5	6	7	8	9	10	11	12
X	Manager Smith	Y	↓	N	↓	↓	Y						
X	Manager Johnson	↓	Y	Y	↓	↓	↓						
X	Manager Anderson	↓	↓	★ Y	↓	↓	↓						
X	Manager Jones	↓	↓	N	Y	↓	↓						
X	Manager Williams	↓	↓	Y	↓	Y	↓						
X	Office Staff												
X	Legal Counsel X1												
	Legal Counsel X2												
X	Engineer X1												
X	Engineer X2												
	Engineer X3												
X	Engineer X4												
X	County Commissioner												
X	County Engineer												
	Guests:												
X	John Does												
X	Jane Doe												

- Weekly meeting schedule
- Update website
- Update check registers
 - Excel spreadsheet for tracking revenues, expenses and bank account balances
 - Balanced with our accounting software and bank statements at the end of every month

WEEKLY

DAILY

- Emails, phone calls and voicemails
- Standard business
- Check bank accounts
 - Create alerts
 - Positive Pay system



TIPS AND BEST PRACTICES

AGENDAS

- Use consistent wording and naming of projects
- Standard items:
 - Approval of agenda
 - Approval of Minutes
 - Financial Report / Bills
 - Public Comment
- Group like items together
 - Drain items
 - Permits
 - Notifications / receive and file items
 - Items to comment on (planning, etc.)
- Special Meetings
- Must post a copy at the meeting location and principal office location
- Post a copy of the agenda on your website

EXAMPLE

RUSH RIVER WATER RESOURCE DISTRICT MEETING
ORIGINATING AT THE CASS COUNTY HIGHWAY DEPARTMENT
HERITAGE CONFERENCE ROOM
1201 MAIN AVENUE WEST
WEST FARGO, NORTH DAKOTA
JANUARY 21, 2025
9:00 A.M.

1. Call to order / note participants
2. Approval of agenda
3. Minutes – December 17, 2024
4. Reorganization of the Board for 2025
5. Designate depositories of Rush River Water Resource District public funds
6. Approve the *Pledge of Assets*
7. Review contract for legal services
8. Review contracts for engineering services
 - a. Moore Engineering, Inc.
 - b. Houston Engineering, Inc.
9. Metro Flood Diversion Project update
 - a. Rush River, Lower Rush River (Drain #2) and Drain #30 transitions
10. Rush River / Lower Rush River
 - a. Future bridge replacements and flattening side slopes
 - b. Siebels Third Subdivision
11. Regional Conservation Partnership Program – Rush River Watershed
12. Legislative updates
13. Reports / updates
 - a. CCJWRD – Manager Gust
 - b. RRJWRD – Manager Sundberg

(continued on the following page)

14. Bills
15. Other business

Below are 2 options to join the virtual / conference call Teams meeting. Please choose the option that fits best for you.

To join the meeting via video on your computer or mobile app, click the following link (Ctrl + Click may be needed to follow the link):

[Click here to join the meeting](#)

To join the meeting via audio only:

[1-701-526-4298](#)

Phone Conference ID: 291 243 524#

Please contact us at wrd@casscountyny.gov or 701-298-2381 if you have any questions or if you encounter issues joining the meeting.

REMINDERS/NOTES:

In accordance with North Dakota law, Water Resource Districts may, if necessary, depart from or add to the agenda at meetings. Any questions regarding agenda items should be directed to the Water Resource District office at 298-2381.

People with disabilities who plan to participate in the meeting and need special arrangements should contact the Water Resource District office at 298-2381.

MINUTES

- Use a template
- Transparency
- Consider your audience — word choice
- Availability — post on website
- Must keep hard copies of minutes forever at the principal office.

EXAMPLE

DRAFT

These are DRAFT minutes, subject to amendment before final approval by the North Cass Water Resource District.

MINUTES OF NORTH CASS WATER RESOURCE DISTRICT
ORIGINATING AT THE CASS COUNTY HIGHWAY DEPARTMENT
HERITAGE CONFERENCE ROOM
WEST FARGO, NORTH DAKOTA
AUGUST 26, 2025
8:00 A.M.

A meeting of the North Cass Water Resource District (NCWRD) was held on August 26, 2025. The meeting was called to order at 8:00 a.m.

Present were Ken Lougheed, Chairman; Robert Thompson, Manager; Jay Colwell, Manager; Melissa Hinkemeyer, Director, Secretary-Treasurer; Amy Hepper, Accountant; Elizabeth Smith, Administrative Assistant; Rita Nelson, Accounting Assistant; Sean M. Fredricks, Ohnstad Twichell, P.C.; Kurt Lysne, Alexa Ducioame, Brady Woodard, and Levi Hanson, Moore Engineering, Inc.; and Tom Soucy, Cass County Highway Department.

Approval of agenda and Minutes

It was moved by Manager Thompson, seconded by Manager Colwell, and unanimously carried to approve the order of the agenda and the minutes of the July 22, 2025, meeting as presented.

Public Comment

Drain #13 – erosion at the bridge between Sections 10 and 15 of Wiser Township
Alexa Ducioame reported Moore Engineering, Inc. is working on modeling for the Drain #13 repair project.

Drain #23 – Right of way

Brady Woodard briefly updated the Board on the status of the right of way acquisition regarding Drain #23. Mr. Woodard stated progress has been made on acquisition of right of way along Drain #23. There are three property owners who have not yet signed the documentation.

Drain #42 – slides east of Cass County Highway 31

Ms. Ducioame reported Moore Engineering, Inc. is proceeding with design for the Drain #42 slides east of Cass County Highway 31. Ms. Ducioame indicated that the Board will need to apply for cost-share through the Cass County Flood Sales Tax Committee and the Department of Water Resources for construction of the project.

DRAFT

Costello Drain

The Secretary reported she has received a few phone calls from landowners looking for information from the public meeting regarding the proposed Costello Drain.

Cass County Planning – Dows Second Subdivision

Bills

It was moved by Manager Thompson and seconded by Manager Colwell to approve payment of the wire transfers and electronic funds transfers as presented. Upon roll call vote, the motion carried unanimously.

Other business

Adjournment

There being no further business to be considered by the Board, it was moved by Manager Colwell and seconded by Manager Thompson to adjourn the meeting at 9:12 a.m. The motion carried unanimously.

APPROVED:

Ken Lougheed
Chairman

ATTEST:

Melissa Hinkemeyer
Secretary

RECORD-KEEPING

- Use a record-keeping software
 - Examples: Laserfiche, Microsoft Sharepoint site
- Make templates for commonly used documents
 - Letters, Letterhead, Spreadsheets, Forms
- Organize by Board, drain/facility/topic, project
- Consistency in naming
 - Dates
 - Abbreviations (example: “-C” for closed file)
- Indicate whether or not you have a hard copy or where the hard copy is located
- Keep important documents in a fire-safe cabinet or area — such as minutes, important historical documents, recorded documents, financial documents, sensitive documents
- NDIT has records management information on their website
 - www.ndit.nd.gov

OPEN RECORDS

- Recommend a research, copy and printing policy for open records requests
 - NDCC 44-04-18 – Access to public records
 - First hour of research is free, may charge up to \$25/hour per request for locating and redacting records, including electronic records
 - May charge up to 25 cents per paper copy
 - Can estimate request and receive payment prior to fulfilling request
 - You do not need to create or compile a record that does not exist

DOWNLOAD THE CHECKLIST

Link to download the checklist:

<https://tinyurl.com/wrdchecklist>

* The checklist is editable in Microsoft Word so you can tailor it to your WRD!



THANK YOU

Melissa Hinkemeyer

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