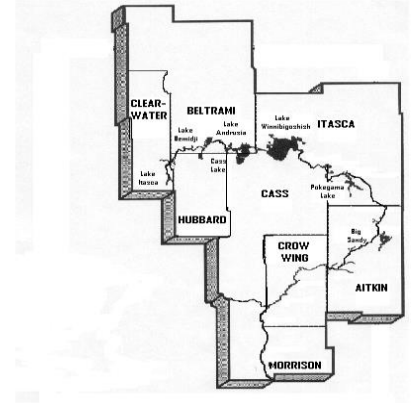




**Mississippi Headwaters Board  
Meeting Agenda  
Cass County Courthouse  
Walker, MN  
January 24, 2020  
10:00 am**



**10:00 AM**

- **Call to Order/Pledge of Allegiance**
- **Officer Election- 2019 Officers-** Chairman- Mike Wilson (Morrison), Vice Chair- Neal Gaalswyk (Cass), Secretary/Treasurer- Davin Tinquist (Itasca) **process in folder**

**10:05 AM Approve/Amend**

- Agenda
- Consent Agenda – November '19 Minutes & November & December Expenses

**Planning and Zoning (Actions)**

- None

**Correspondence**

- Leech Lake Association INC

**Action / Discussion Items:**

- Annual Work Plan approval
- Audit
- BWSR CWF grant application status
- Executive Director's Report
- AMC Legislative Day 2/25-2/27

**Closed Meeting for Executive Director's Annual Performance Evaluation**

- Performance Review Summary (enclosed in Packet)
- Resolution 2020-01 (enclosed in Packet)

**Misc:** ☀ Legislature Update (if any)      ☀ County Updates

**Meeting Adjourned - Thank you**

**Mtgs: February 28, '19, 10:00 AM – MHB Board Meeting- Walker, MN**

### **Article III - OFFICERS**

1. The officers of the board shall consist of a chair, vice chair, and a secretary-treasurer.
2. The Board will select a Chair once a year and will serve a one year term. An existing board member will be selected the following year to serve as Chair provided that they have served at least one year on the Board. A board member can serve as Chair for multiple terms.
3. The office of Vice Chair shall be selected by the MHB Board and will serve a one year term. An existing board member will be selected the following year to serve as Vice Chair provided that they have served at least one year on the Board. A board member can serve as Vice Chair for multiple terms.
4. The office of Secretary-Treasurer shall be selected by the MHB Board and serve a one year term. An existing board member will be selected the following year to serve as Secretary-Treasurer provided that they have served at least one year on the Board. A board member can serve as Secretary-Treasurer for multiple terms.
6. The Mississippi Headwaters Board shall request the county to replace any member who misses two consecutive meetings without notice.
7. The majority of the Board is five members.

## **Attachment 1 & 2**

Draft Minutes

Monthly Expenses

Mississippi Headwaters Board  
November 22, 2019  
Cass County Courthouse  
Walker, MN 56484

MEETING  
MINUTES

Members present: Craig Gaasvig (Beltrami), Ted Van Kempen (Hubbard), Neal Gaalswyk (Cass), Davin Tinquist (Itasca), Dean Newland (Clearwater), Mike Wilson (Morrison), and Tim Terrill (Executive Director).

Others Present: Dan Hecht, Clearwater ESD, Glenn Olander-Quamme

Comm. Wilson opened the meeting with the pledge of allegiance.

**M/S (Newland/Van Kempen) to approve of the agenda with the addition of the RCPP Letter of Support added to the agenda. Motion Carried.**

**M/S (Tinquist/Van Kempen) to approve of the consent agenda. Motion Carried.**

### **Planning & Zoning**

**CI11a19- Clearwater Staehnke Variance-** The Clearwater ESD, Dan Hecht, began discussing the process by which the Staehnke variance was approved by the Board of Adjustment (BOA). Mr. Staehnke is requesting a variance to build a new home on the site of the existing home at this property. The existing home will be demolished. The OHW setback of the existing home is 78 feet and the OHW setback proposed for the new home is 87 feet, with all other dimensions of the new home being expanded beyond the footprint of the existing home to accommodate an attached garage and larger living area on one floor. The proposed building height is 15 feet, 2 inches. The reason for the need for the variance is primarily due to the depth of the property between the river and the west lot line, where the setback is proposed to be 30 feet rather than the minimum required 20 feet. This extra 10 foot spacing is being requested to accommodate maintenance of the driveway the follows the property boundary. Attorney Glen Olander-Quamme said he is representing the neighbor on the adjacent property and provided a brief history of the project. Glenn stated that he is in favor of a new house being built, but he has an issue with the size of it, and that process was not followed concerning the Unified Site Plan (USP). He said that the items required in the USP were not in the variance packet and wondered how the BOA made a decision that it did not affect the character of the neighborhood because it is a much larger house than most houses on the Miss. River in Clearwater county. Commissioner Gaalswyk examined the MHB Comp. plan and noted that many of the items listed on the USP were not in the variance packet and wondered if there was enough information to make the decision. Tim Terrill explained that when the Comp plan was revised, it was suggested that the USP be followed as a guideline rather than a mandatory requirement. That brought up the question as to whether or not the county could verify that they made a good decision without having all the information present. Dan Hecht explained that the BOA actually went out to the site so they had a good idea of what the house would look like. Many board members felt this was a good way to know the character of the site and ask any questions regarding the variance. Dan also stated that the findings of fact regarding the character of the neighborhood would not cause substantial detriment was checked "No" because many homes are getting torn down and getting rebuilt into larger homes on the river. **M/S (Newland/Gaalswyk) to certify the variance contingent upon the USP being presented prior to certification.** There was some discussion as to how the MHB could make sure as to

whether regular county processes are being followed as the Comp. plan suggests, and it was suggested that maybe two sentences be added to the findings of fact that states: “Does this fall within the jurisdiction of the MHB;” and “Does this variance follow the guidelines of the Comprehensive Plan.” The ESD’s could simply check the box. Comm. Gaasvig and Newland pointed out that we should not be dictating what the individual counties do, but rather we expect them to follow our guidelines of the Comp plan and this is the reason we have certification meetings. It was thought that these questions should have been brought up at the Clearwater BOA meeting and not at the MHB Board meeting. **Commissioner Newland pulled the motion from the table. M/S (Newland/Tinquist) to certify the variance. 6 ayes, 1 Nay from Gaalswyk .**

### **Action/Discussion Items**

1. **St. Louis County AIS grant and Resolution of Support-** Tim gave a brief history of the MHB funding support so far for the MN Traditions AIS program. He stated that he is branching out and recommending it to other counties because all MN counties benefit from the program, and that is why he is requesting funding from St. Louis county. He stated that the grant requires him to get a resolution of support allowing him to apply, and that is the matter before them. Comm. Wilson asked if there was some type of way MN Traditions could get an equal amount from each county so things would be fair. Comm. Gaalswyk explained that fairness is subjective, and that getting something from each county is better than an all or nothing approach. **M/S (Tinquist/Van Kempen) to approve the Resolution 2019-03. Motion carried unanimously.**
2. **Miss. River Signage Update-** Tim gave a report on what he is working on in the winter for the project. He stated he is going to different jurisdictional entities and getting approval to place signage on their property. He has talked with Cohasset, Little Falls and MN Power and received approval. Tim said he is setting up a meeting with the DNR so that DNR administered accesses can participate with a blanket MOU and be American Disability Act compliant.
3. **Biennial Conference Feedback-** Tim requested feedback from the Board about the biennial conference. Many stated that there was a good turnout, and were pleased with the time allowed and the ability to network with others. One improvement that could be implemented in the following years is to get board members more involved so it makes the meeting feel more “board approved.”
4. **RCPP Letter of Support-** Tim gave a brief explanation of the purpose of the letter and how it affects the Sentinel Landscape area. He said it will allow landowners to receive more points on an application if they are in an approved NRCS RCPP area. **M/S (Gaalswyk/Newland) to approve of the Letter of Support. Motion carried unanimously.**
5. **December MHB monthly meeting-** Tim stated that he could not make a 12/20 MHB board meeting but that he was open if needed to have a meeting on 12/27. He said it is an awkward time as it is between Christmas and New Years. Tim asked who couldn't make it, and Mike, Davin, and Neal said they could not, but Neal later stated that it is a possibility if he really needed to be there. Later Tim found out that Anne could not make it either. Tim said he would wait until he found out from Steve if he could make it, and then see if it was worth having a meeting on the 27<sup>th</sup>.
6. **Executive Director’s Report**
  - a. Tim said that the Miss. River Signage project is fully funded by Enbridge to cover time, equipment, and expenses related to the project.
  - b. Tim said he attended the Upper Miss. 1W1P and they are about halfway through the process. He noted that some MHB funded activities are being placed into the plan.
  - c. Tim said that the Rainy River watershed is looking at doing a signage project on that river, so he forwarded the Miss. River signage project ppt. to BWSR staff to give them an example of how it could be done.
  - d. Tim said that he had a conversational meeting with Pete Stauber’s field service person to discuss the federal dam renovation project. He provided Louis Crombie with what has

occurred; what is taking place; and what the future looks like. We both agreed that this project needs a champion legislator to move it forward.

7. **MHB Overview ppt.**- Tim provided the board with a ppt. of what has been done in the past, and how MHB leadership can be involved in the future. He cited examples like Letters of Support; updating the Comprehensive Plan; the easement and acquisition program; and the biennial conference by which board members can utilize their leadership.

Legislative & County Updates- None.

**M/S (Gaaswyk/Gaasvig) to adjourn the meeting. Motion Carried.**

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Chairman Mike Wilson

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Executive Director Tim Terrill

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Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 11 TO 2019 11

P 1  
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ORG YR/PR	OBJECT PROJ JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
74	10001	Cash & Pooled Investments							
						SOY BALANCE		328,985.03	
					PER 01		-1,932.67	327,052.36	
					PER 02		34,775.58	361,827.94	
					PER 03		-3,813.66	358,014.28	
					PER 04		-43,929.80	314,084.48	
					PER 05		21,666.47	335,750.95	
					PER 06		-26,775.75	308,975.20	
					PER 07		-15,655.39	293,319.81	
					PER 08		46,395.69	339,715.50	
					PER 09		-5,765.06	333,950.44	
					PER 10		16,001.19	349,951.63	
19/11	309	11/08/19	PRJ				-3,812.81	346,138.82	
19/11	388	11/08/19	GEN				1,087.64	347,226.46	
	ST OF MN	SYSTEM GENERATED DUE TO LINE							
19/11	431	11/12/19	APP C1112				-505.94	346,720.52	
	C111219								
19/11	432	11/12/19	APP A1112				-2,729.36	343,991.16	
	A111219								
19/11	464	11/12/19	GEN				6,110.16	350,101.32	
	ST OF MN	SYSTEM GENERATED DUE TO LINE							
19/11	1110	11/15/19	GNI 008409 AmyG	35072			120.00	350,221.32	
	iNovah	SYSTEM GENERATED DUE TO LINE							
19/11	1229	11/18/19	GNI				424.00	350,645.32	
	EFT	SYSTEM GENERATED DUE TO LINE							
19/11	1269	11/19/19	APP C1119				-2.05	350,643.27	
	C111919								
19/11	1270	11/19/19	APP A1119				-1,998.06	348,645.21	
	A111919								
19/11	1438	11/22/19	PRJ				-3,846.20	344,799.01	
19/11	1801	11/30/19	GNI OCT				-968.82	343,830.19	
	WF PCARD	SYSTEM GENERATED DUE TO LINE							
19/11	1820	11/30/19	GEN				-525.00	343,305.19	
	RECURRING	DUE TO / DUE FROM							
	LEDGER BALANCES --- DEBITS:		126,580.73		CREDITS:	-112,260.57	NET:	14,320.16	

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Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 11 TO 2019 11

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ORG YR/PR	OBJECT PROJ JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
74	20050	Vouchers Payable							
					SOY BALANCE			-305.25	
					PER 01		305.25	.00	
					PER 02		-547.34	-547.34	
					PER 03		547.34	.00	
					PER 05		-581.18	-581.18	
					PER 06		581.18	.00	
					PER 08		-425.62	-425.62	
					PER 09		425.62	.00	
19/11	334 11/12/19	API B	4158				-505.94	-505.94	
	W C111219								
19/11	429 11/12/19	API B	4162				-2,729.36	-3,235.30	
	W A111219								
19/11	431 11/12/19	APP C1112					505.94	-2,729.36	
	C111219	AP CASH DISBURSEMENTS JOURNAL							
19/11	432 11/12/19	APP A1112					2,729.36	.00	
	A111219	AP CASH DISBURSEMENTS JOURNAL							
19/11	510 11/19/19	API B	4166				-2.05	-2.05	
	W C111919								
19/11	1267 11/19/19	API B	4183				-1,998.06	-2,000.11	
	W A111919								
19/11	1269 11/19/19	APP C1119					2.05	-1,998.06	
	C111919	AP CASH DISBURSEMENTS JOURNAL							
19/11	1270 11/19/19	APP A1119					1,998.06	.00	
	A111919	AP CASH DISBURSEMENTS JOURNAL							
	LEDGER BALANCES --- DEBITS:		7,400.05		CREDITS:	-7,094.80	NET:	305.25	
74	38400	Expenditures							
					SOY BALANCE			.00	
					PER 01		21,612.53	21,612.53	
					PER 02		9,986.30	31,598.83	
					PER 03		13,319.31	44,918.14	
					PER 04		76,535.09	121,453.23	
					PER 05		14,262.38	135,715.61	
					PER 06		33,831.70	169,547.31	
					PER 07		18,991.58	188,538.89	
					PER 08		16,075.48	204,614.37	
					PER 09		8,777.27	213,391.64	
					PER 10		16,667.82	230,059.46	
19/11	309 11/08/19	PRJ PR1108	1191108	1191108			3,812.81	233,872.27	
	PAY110819	WARRANT=191108	RUN=1	BI-WEEKL					



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Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 11 TO 2019 11

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
19/11	334	11/12/19	API B	4158				505.94	234,378.21	
	W	C111219								
19/11	429	11/12/19	API B	4162				2,729.36	237,107.57	
	W	A111219								
19/11	510	11/19/19	API B	4166				2.05	237,109.62	
	W	C111919								
19/11	1267	11/19/19	API B	4183				1,998.06	239,107.68	
	W	A111919								
19/11	1438	11/22/19	PRJ PR1122	1191122	1191122			3,846.20	242,953.88	
	PAY112219	WARRANT=191122	RUN=1	BI-WEEKL						
19/11	1801	11/30/19	GNI OCT					968.82	243,922.70	
	WF	PCARD								
19/11	1820	11/30/19	GEN					525.00	244,447.70	
		RECURRING								
	LEDGER BALANCES	---	DEBITS:	244,447.70		CREDITS:	.00	NET:	244,447.70	
74	38500		Revenues			SOY BALANCE			.00	
						PER 01		-19,985.11	-19,985.11	
						PER 02		-44,214.54	-64,199.65	
						PER 03		-10,052.99	-74,252.64	
						PER 04		-32,605.29	-106,857.93	
						PER 05		-35,347.67	-142,205.60	
						PER 06		-7,637.13	-149,842.73	
						PER 07		-3,336.19	-153,178.92	
						PER 08		-62,045.55	-215,224.47	
						PER 09		-3,437.83	-218,662.30	
						PER 10		-32,669.01	-251,331.31	
19/11	388	11/08/19	GEN					-1,087.64	-252,418.95	
	ST OF MN									
19/11	464	11/12/19	GEN					-6,110.16	-258,529.11	
	ST OF MN									
19/11	1110	11/15/19	GNI 008409	AmyG	35072			-120.00	-258,649.11	
	iNovah									
19/11	1229	11/18/19	GNI					-424.00	-259,073.11	
	EFT									
	LEDGER BALANCES	---	DEBITS:	.00		CREDITS:	-259,073.11	NET:	-259,073.11	

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Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 11 TO 2019 11

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ORG YR/PR	OBJECT PROJ JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE	
74830	53180	Environmental Assistance /MPCA			REVISED BUDGET					.00
					PER 01		-359.25	-359.25		
					PER 02		-953.66	-1,312.91		
					PER 03		-1,480.99	-2,793.90		
					PER 06		-7,637.13	-10,431.03		
					PER 07		-3,116.19	-13,547.22		
					PER 09		-3,337.83	-16,885.05		
19/11	388 11/08/19	GEN					-1,087.64	-17,972.69		
	ST OF MN	INV 40								
LEDGER BALANCES --- DEBITS:					.00	CREDITS:	-17,972.69	NET:	-17,972.69	
74830	53290	Natural Resources			REVISED BUDGET					.00
					PER 01		-9,125.86	-9,125.86		
					PER 02		-34,688.88	-43,814.74		
					PER 04		-8,137.29	-51,952.03		
					PER 05		-33,847.67	-85,799.70		
					PER 08		-62,045.55	-147,845.25		
					PER 10		-32,669.01	-180,514.26		
19/11	464 11/12/19	GEN					-6,110.16	-186,624.42		
	ST OF MN	3								
LEDGER BALANCES --- DEBITS:					.00	CREDITS:	-186,624.42	NET:	-186,624.42	
74830	58300	Miscellaneous Other Revenue			REVISED BUDGET					.00
					PER 02		-8,572.00	-8,572.00		
					PER 03		-8,572.00	-17,144.00		
					PER 04		-24,468.00	-41,612.00		
19/11	1229 11/18/19	GNI					-424.00	-42,036.00		
	EFT	MINNESOTA COUNTIES MHB								
LEDGER BALANCES --- DEBITS:					.00	CREDITS:	-42,036.00	NET:	-42,036.00	
74830	58400	MHB - Sales			REVISED BUDGET					.00
					PER 07		-220.00	-220.00		
					PER 09		-100.00	-320.00		
19/11	1110 11/15/19	GNI 008409 AmyG		35072			-120.00	-440.00		
	iNovah	12 GUIDEBOOK SALES								

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Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 11 TO 2019 11

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
LEDGER BALANCES --- DEBITS:					.00	CREDITS:		-440.00	NET:	-440.00
74830	61000	Salaries & Wages - Regular				REVISED BUDGET				.00
						PER 01		5,136.04	5,136.04	
						PER 02		5,205.92	10,341.96	
						PER 03		7,808.88	18,150.84	
						PER 04		5,205.91	23,356.75	
						PER 05		5,205.92	28,562.67	
						PER 06		5,205.92	33,768.59	
						PER 07		5,205.92	38,974.51	
						PER 08		7,808.88	46,783.39	
						PER 09		5,205.91	51,989.30	
						PER 10		5,205.92	57,195.22	
19/11	309	11/08/19	PRJ PR1108	1191108	1191108			2,602.96	59,798.18	
			PAY110819 WARRANT=191108 RUN=1 BI-WEEKL							
19/11	1438	11/22/19	PRJ PR1122	1191122	1191122			2,602.96	62,401.14	
			PAY112219 WARRANT=191122 RUN=1 BI-WEEKL							
LEDGER BALANCES --- DEBITS:					62,401.14	CREDITS:		.00	NET:	62,401.14
74830	61200	Active Insurance				REVISED BUDGET				.00
						PER 01		1,647.16	1,647.16	
						PER 02		1,647.16	3,294.32	
						PER 03		1,650.16	4,944.48	
						PER 04		1,648.16	6,592.64	
						PER 05		1,648.16	8,240.80	
						PER 06		1,648.16	9,888.96	
						PER 07		1,648.16	11,537.12	
						PER 08		1,648.16	13,185.28	
						PER 09		1,648.16	14,833.44	
						PER 10		1,648.16	16,481.60	
19/11	309	11/08/19	PRJ PR1108	1191108	1191108			834.89	17,316.49	
			PAY110819 WARRANT=191108 RUN=1 BI-WEEKL							
19/11	1438	11/22/19	PRJ PR1122	1191122	1191122			813.27	18,129.76	
			PAY112219 WARRANT=191122 RUN=1 BI-WEEKL							
LEDGER BALANCES --- DEBITS:					18,129.76	CREDITS:		.00	NET:	18,129.76
74830	61300	Employee Pension & FICA				REVISED BUDGET				.00
						PER 01		743.17	743.17	
						PER 02		753.77	1,496.94	

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Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 11 TO 2019 11

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
						PER 03		1,148.10	2,645.04	
						PER 04		753.76	3,398.80	
						PER 05		753.76	4,152.56	
						PER 06		749.93	4,902.49	
						PER 07		749.94	5,652.43	
						PER 08		1,150.40	6,802.83	
						PER 09		749.93	7,552.76	
						PER 10		754.53	8,307.29	
19/11	309	11/08/19	PRJ PR1108	1191108	1191108			374.96	8,682.25	
			PAY110819 WARRANT=191108 RUN=1 BI-WEEKL							
19/11	1438	11/22/19	PRJ PR1122	1191122	1191122			374.97	9,057.22	
			PAY112219 WARRANT=191122 RUN=1 BI-WEEKL							
			LEDGER BALANCES --- DEBITS:		9,057.22		CREDITS:	.00	NET:	9,057.22
74830	62100		Telephone				REVISED BUDGET			.00
						PER 01		58.56	58.56	
						PER 02		61.77	120.33	
						PER 03		57.88	178.21	
						PER 04		55.00	233.21	
						PER 05		61.00	294.21	
						PER 06		56.91	351.12	
						PER 07		57.67	408.79	
						PER 08		58.72	467.51	
						PER 09		59.41	526.92	
						PER 10		56.26	583.18	
19/11	510	11/19/19	API 006205		112162		20632	2.05	585.23	
			W C111919 MONTHLY CTC BILL				CONSOLIDATED TELECOM			
19/11	1438	11/22/19	PRJ PR1122	1191122	1191122			55.00	640.23	
			PAY112219 WARRANT=191122 RUN=1 BI-WEEKL							
			LEDGER BALANCES --- DEBITS:		640.23		CREDITS:	.00	NET:	640.23
74830	62680		Non-Employee Per Diems				REVISED BUDGET			.00
						PER 02		500.00	500.00	
						PER 03		50.00	550.00	
						PER 04		250.00	800.00	
						PER 05		550.00	1,350.00	
						PER 07		300.00	1,650.00	
						PER 08		400.00	2,050.00	
						PER 10		200.00	2,250.00	
19/11	334	11/12/19	API 002534		112024		20603	50.00	2,300.00	
			W C111219 MHB PER DIEM				NEWLAND, DEAN			

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Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 11 TO 2019 11

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
19/11	334	11/12/19	API 001099		112025	20596		50.00	2,350.00	
	W C111219	MHB MEETING PER DIEM AND MILEA MARCOTTE, ANNE								
19/11	334	11/12/19	API 100532		112027	1919475		50.00	2,400.00	
	W C111219	MIKE WILSON MHB PER DIEM MORRISON COUNTY AUDI								
19/11	334	11/12/19	API 003257		112028	20584		50.00	2,450.00	
	W C111219	MHB MEETING PER DIEM AND MILEA GAASVIG, CRAIG								
19/11	334	11/12/19	API 003356		112029	20589		50.00	2,500.00	
	W C111219	TED VANKEMPEN MHB MEETING AND HUBBARD COUNTY TREAS								
		LEDGER BALANCES --- DEBITS:			2,500.00			CREDITS: .00	NET: 2,500.00	
74830	62720	Non-Employee Mileage								
										REVISED BUDGET .00
						PER 02		635.48	635.48	
						PER 03		40.60	676.08	
						PER 04		249.40	925.48	
						PER 05		661.20	1,586.68	
						PER 07		330.02	1,916.70	
						PER 08		491.26	2,407.96	
						PER 10		156.02	2,563.98	
19/11	334	11/12/19	API 001099		112025	20596		64.38	2,628.36	
	W C111219	MHB MEETING PER DIEM AND MILEA MARCOTTE, ANNE								
19/11	334	11/12/19	API 101580		112026	20617		104.40	2,732.76	
	W C111219	MHB MILEAGE WILSON, MICHAEL								
19/11	334	11/12/19	API 003257		112028	20584		59.16	2,791.92	
	W C111219	MHB MEETING PER DIEM AND MILEA GAASVIG, CRAIG								
19/11	334	11/12/19	API 003356		112029	20589		28.00	2,819.92	
	W C111219	TED VANKEMPEN MHB MEETING AND HUBBARD COUNTY TREAS								
		LEDGER BALANCES --- DEBITS:			2,819.92			CREDITS: .00	NET: 2,819.92	
74830	62990	Prof. & Tech. Fee - Other								
										REVISED BUDGET .00
						PER 01		8,300.66	8,300.66	
						PER 02		882.50	9,183.16	
						PER 03		2,113.49	11,296.65	
						PER 04		67,907.34	79,203.99	
						PER 05		5,192.31	84,396.30	
						PER 06		25,229.00	109,625.30	
						PER 07		10,223.00	119,848.30	
						PER 08		4,013.01	123,861.31	
						PER 09		525.00	124,386.31	

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
19/11	429	11/12/19	API 101308		112089	PER 10		8,018.77	132,405.08	
	W	A111219	WSN INVOICE #41			20621		2,283.06	134,688.14	
						WIDSETH SMITH NOLTIN				
19/11	429	11/12/19	API 002876		112090	20619		154.50	134,842.64	
	W	A111219	PACE LABS #41			PACE ANALYTICAL SERV				
19/11	429	11/12/19	API 002876		112091	20619		291.80	135,134.44	
	W	A111219	PACE LABS # 41			PACE ANALYTICAL SERV				
19/11	1267	11/19/19	API 005122		112599	20666		250.00	135,384.44	
	W	A111919	AITKIN GIS SIGNAGE			AITKIN COUNTY GIS				
19/11	1267	11/19/19	API 009999		112601	20680		1,439.06	136,823.50	
	W	A111919	CHASE ON THE LAKE			Unknown				
19/11	1267	11/19/19	API 002876		112603	20708		57.50	136,881.00	
	W	A111919	PACE LABS EXTRA			PACE ANALYTICAL SERV				
19/11	1267	11/19/19	API 002876		112604	20708		251.50	137,132.50	
	W	A111919	PACE LABS EXTRA			PACE ANALYTICAL SERV				
19/11	1820	11/30/19	GEN					525.00	137,657.50	
			RECURRING FINANCIAL SERVICE							
LEDGER BALANCES --- DEBITS:				137,657.50	CREDITS:		.00	NET:	137,657.50	
74830	63320	Employee Mileage			REVISED BUDGET					.00
						PER 01		342.32	342.32	
						PER 02		290.23	632.55	
						PER 03		381.29	1,013.84	
						PER 04		426.30	1,440.14	
						PER 05		186.64	1,626.78	
						PER 06		390.91	2,017.69	
						PER 07		405.54	2,423.23	
						PER 08		469.68	2,892.91	
						PER 09		557.84	3,450.75	
						PER 10		550.42	4,001.17	
19/11	1801	11/30/19	GNI OCT					71.92	4,073.09	
	WF	PCARD	1434 - AIS intrvw Walker MN							
			TIM TERRILL-OOP							
19/11	1801	11/30/19	GNI OCT					39.79	4,112.88	
	WF	PCARD	1434 - Aitkin AIS committee							
			TIM TERRILL-OOP							
19/11	1801	11/30/19	GNI OCT					28.65	4,141.53	
	WF	PCARD	1434 - camp ripley coordin MTG							
			TIM TERRILL-OOP							
19/11	1801	11/30/19	GNI OCT					60.90	4,202.43	
	WF	PCARD	1434 - Cass SWCD brd AIS pres							
			TIM TERRILL-OOP							

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE	
19/11	1801	11/30/19	GNI	OCT				74.24	4,276.67		
	WF	PCARD	1434	- dnr COMM bsd marketing							
				TIM TERRILL-OOP							
19/11	1801	11/30/19	GNI	OCT				74.24	4,350.91		
	WF	PCARD	1434	- DNR social mrktng MTG							
				TIM TERRILL-OOP							
19/11	1801	11/30/19	GNI	OCT				36.95	4,387.86		
	WF	PCARD	1434	- LF to blanchard dam							
				TIM TERRILL-OOP							
19/11	1801	11/30/19	GNI	OCT				100.92	4,488.78		
	WF	PCARD	1434	- Upper Miss. lWlP							
				TIM TERRILL-OOP							
			LEDGER BALANCES --- DEBITS:		4,488.78			CREDITS:	.00	NET: 4,488.78	
74830	63340		Hotel & Meals Travel Expense								
								REVISED BUDGET		.00	
								PER 01	191.11	191.11	
								PER 02	9.47	200.58	
								PER 03	23.06	223.64	
								PER 04	34.06	257.70	
								PER 06	26.82	284.52	
								PER 07	26.72	311.24	
								PER 08	11.52	322.76	
								PER 09	17.96	340.72	
								PER 10	40.52	381.24	
19/11	1801	11/30/19	GNI	OCT				11.63	392.87		
	WF	PCARD	Little Falls kayak trip								
			TIM TERRILL-DAIRY QUEEN #11343								
			LEDGER BALANCES --- DEBITS:		392.87			CREDITS:	.00	NET: 392.87	
74830	64090		Office Supplies								
								REVISED BUDGET		.00	
								PER 01	5.51	5.51	
								PER 03	45.85	51.36	
								PER 04	5.16	56.52	
								PER 05	3.39	59.91	
								PER 06	524.05	583.96	
								PER 07	44.61	628.57	
								PER 08	23.85	652.42	
								PER 09	13.06	665.48	
								PER 10	37.22	702.70	
19/11	1801	11/30/19	GNI	OCT				28.00	730.70		
	WF	PCARD	additional biennial conf. mate								
			TIM TERRILL-ALLEGRA BRAINERD								
19/11	1801	11/30/19	GNI	OCT				51.00	781.70		
	WF	PCARD	additional printing								
			TIM TERRILL-ALLEGRA BRAINERD								
19/11	1801	11/30/19	GNI	OCT				379.64	1,161.34		

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
19/11	WF PCARD	printing of Comprehensive Plan								
		TIM TERRILL-ALLEGRA BRAINERD								
	1801	11/30/19 GNI OCT						10.94	1,172.28	
	WF PCARD	guidebook mailing								
		TIM TERRILL-USPS PO 2611000401								
LEDGER BALANCES --- DEBITS:				1,172.28						
						CREDITS:	.00			
								NET:	1,172.28	
GRAND TOTAL --- DEBITS:				617,688.18						
						CREDITS:	-625,501.59			
								NET:	-7,813.41	

74 Records printed

\*\* END OF REPORT - Generated by Korie Bedard \*\*





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ACCOUNT DETAIL HISTORY FOR 2019 12 TO 2019 12

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE	
19/12	384	12/03/19	API B	4225				-1,418.98	-1,852.14		
	W	A120319									
19/12	387	12/03/19	APP C1203					433.16	-1,418.98		
	C120319		AP CASH DISBURSEMENTS JOURNAL								
19/12	388	12/03/19	APP A1203					1,418.98	.00		
	A120319		AP CASH DISBURSEMENTS JOURNAL								
19/12	705	12/17/19	API B	4253				-3.01	-3.01		
	W	C121719									
19/12	832	12/17/19	APP C1217					3.01	.00		
	C121719		AP CASH DISBURSEMENTS JOURNAL								
LEDGER BALANCES --- DEBITS:				4,019.79	CREDITS:			-3,714.54	NET:	305.25	
74	38400	Expenditures									
									SOY BALANCE	.00	
								21,612.53	21,612.53		
								9,986.30	31,598.83		
								13,319.31	44,918.14		
								76,535.09	121,453.23		
								14,262.38	135,715.61		
								33,831.70	169,547.31		
								18,991.58	188,538.89		
								16,075.48	204,614.37		
								8,777.27	213,391.64		
								16,667.82	230,059.46		
								14,388.24	244,447.70		
19/12	118	12/03/19	API B	4216				433.16	244,880.86		
	W	C120319									
19/12	384	12/03/19	API B	4225				1,418.98	246,299.84		
	W	A120319									
19/12	501	12/06/19	PRJ PR1206	1191206	1191206			3,812.82	250,112.66		
	PAY120619		WARRANT=191206	RUN=1	BI-WEEKL						
19/12	705	12/17/19	API B	4253				3.01	250,115.67		
	W	C121719									
19/12	919	12/20/19	PRJ PR1220	1191220	1191220			3,846.20	253,961.87		
	PAY122019		WARRANT=191220	RUN=1	BI-WEEKL						
19/12	1059	12/26/19	GNI NOV					486.61	254,448.48		
	WF	PCARD									
19/12	2260	12/31/19	GEN					525.00	254,973.48		
			RECURRING								

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Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 12 TO 2019 12

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ORG YR/PR	OBJECT PROJ JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
	LEDGER BALANCES --- DEBITS:			254,973.48			CREDITS: .00	NET: 254,973.48	
74	38500		Revenues						
							SOY BALANCE	.00	
							PER 01	-19,985.11	-19,985.11
							PER 02	-44,214.54	-64,199.65
							PER 03	-10,052.99	-74,252.64
							PER 04	-32,605.29	-106,857.93
							PER 05	-35,347.67	-142,205.60
							PER 06	-7,637.13	-149,842.73
							PER 07	-3,336.19	-153,178.92
							PER 08	-62,045.55	-215,224.47
							PER 09	-3,437.83	-218,662.30
							PER 10	-32,669.01	-251,331.31
							PER 11	-7,741.80	-259,073.11
19/12	543 12/05/19	GEN						-3,085.65	-262,158.76
	ST OF MN								
	LEDGER BALANCES --- DEBITS:			.00			CREDITS: -262,158.76	NET: -262,158.76	
74830	53180		Environmental Assistance /MPCA						
							REVISED BUDGET		.00
							PER 01	-359.25	-359.25
							PER 02	-953.66	-1,312.91
							PER 03	-1,480.99	-2,793.90
							PER 06	-7,637.13	-10,431.03
							PER 07	-3,116.19	-13,547.22
							PER 09	-3,337.83	-16,885.05
							PER 11	-1,087.64	-17,972.69
19/12	543 12/05/19	GEN						-3,085.65	-21,058.34
	ST OF MN	INV 41							
	LEDGER BALANCES --- DEBITS:			.00			CREDITS: -21,058.34	NET: -21,058.34	
74830	61000		Salaries & Wages - Regular						
							REVISED BUDGET		.00
							PER 01	5,136.04	5,136.04
							PER 02	5,205.92	10,341.96
							PER 03	7,808.88	18,150.84
							PER 04	5,205.91	23,356.75
							PER 05	5,205.92	28,562.67
							PER 06	5,205.92	33,768.59
							PER 07	5,205.92	38,974.51
							PER 08	7,808.88	46,783.39

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
						PER 09		5,205.91	51,989.30	
						PER 10		5,205.92	57,195.22	
						PER 11		5,205.92	62,401.14	
19/12	501	12/06/19	PRJ PR1206	1191206	1191206			2,602.96	65,004.10	
			PAY120619	WARRANT=191206	RUN=1 BI-WEEKL					
19/12	919	12/20/19	PRJ PR1220	1191220	1191220			2,602.96	67,607.06	
			PAY122019	WARRANT=191220	RUN=1 BI-WEEKL					
LEDGER BALANCES --- DEBITS:				67,607.06		CREDITS:	.00	NET:	67,607.06	
74830	61200	Active Insurance				REVISED BUDGET				.00
						PER 01		1,647.16	1,647.16	
						PER 02		1,647.16	3,294.32	
						PER 03		1,650.16	4,944.48	
						PER 04		1,648.16	6,592.64	
						PER 05		1,648.16	8,240.80	
						PER 06		1,648.16	9,888.96	
						PER 07		1,648.16	11,537.12	
						PER 08		1,648.16	13,185.28	
						PER 09		1,648.16	14,833.44	
						PER 10		1,648.16	16,481.60	
						PER 11		1,648.16	18,129.76	
19/12	501	12/06/19	PRJ PR1206	1191206	1191206			834.89	18,964.65	
			PAY120619	WARRANT=191206	RUN=1 BI-WEEKL					
19/12	919	12/20/19	PRJ PR1220	1191220	1191220			813.27	19,777.92	
			PAY122019	WARRANT=191220	RUN=1 BI-WEEKL					
LEDGER BALANCES --- DEBITS:				19,777.92		CREDITS:	.00	NET:	19,777.92	
74830	61300	Employee Pension & FICA				REVISED BUDGET				.00
						PER 01		743.17	743.17	
						PER 02		753.77	1,496.94	
						PER 03		1,148.10	2,645.04	
						PER 04		753.76	3,398.80	
						PER 05		753.76	4,152.56	
						PER 06		749.93	4,902.49	
						PER 07		749.94	5,652.43	
						PER 08		1,150.40	6,802.83	
						PER 09		749.93	7,552.76	
						PER 10		754.53	8,307.29	
						PER 11		749.93	9,057.22	
19/12	501	12/06/19	PRJ PR1206	1191206	1191206			374.97	9,432.19	
			PAY120619	WARRANT=191206	RUN=1 BI-WEEKL					



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Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 12 TO 2019 12

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ORG YR/PR	OBJECT JNL	PROJ EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
	LEDGER BALANCES	---	DEBITS:		2,700.00	CREDITS:		.00	NET:	2,700.00
74830	62720		Non-Employee Mileage							
										REVISED BUDGET .00
						PER 02		635.48		635.48
						PER 03		40.60		676.08
						PER 04		249.40		925.48
						PER 05		661.20		1,586.68
						PER 07		330.02		1,916.70
						PER 08		491.26		2,407.96
						PER 10		156.02		2,563.98
						PER 11		255.94		2,819.92
19/12	118	12/03/19	API 002809		113323	20859		69.60		2,889.52
	W	C120319	MHB MEETING MILEAGE AND PER DI TINQUIST, DAVIN C							
19/12	118	12/03/19	API 003257		113324	20830		59.16		2,948.68
	W	C120319	MHB MEETING PER DIEM AND MILEA GAASVIG, CRAIG							
19/12	118	12/03/19	API 101580		113325	20863		104.40		3,053.08
	W	C120319	MHB MILEAGE WILSON, MICHAEL							
	LEDGER BALANCES	---	DEBITS:		3,053.08	CREDITS:		.00	NET:	3,053.08
74830	62990		Prof. & Tech. Fee - Other							
										REVISED BUDGET .00
						PER 01		8,300.66		8,300.66
						PER 02		882.50		9,183.16
						PER 03		2,113.49		11,296.65
						PER 04		67,907.34		79,203.99
						PER 05		5,192.31		84,396.30
						PER 06		25,229.00		109,625.30
						PER 07		10,223.00		119,848.30
						PER 08		4,013.01		123,861.31
						PER 09		525.00		124,386.31
						PER 10		8,018.77		132,405.08
						PER 11		5,252.42		137,657.50
19/12	384	12/03/19	API 101308		113532	20867		1,418.98		139,076.48
	W	A120319	WSN INVOICE 42 WIDSETH SMITH NOLTIN							
19/12	2260	12/31/19	GEN					525.00		139,601.48
			RECURRING FINANCIAL SERVICE							
	LEDGER BALANCES	---	DEBITS:		139,601.48	CREDITS:		.00	NET:	139,601.48

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ORG YR/PR	OBJECT PROJ JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
74830	63320	Employee Mileage							
						REVISED BUDGET			.00
					PER 01		342.32	342.32	
					PER 02		290.23	632.55	
					PER 03		381.29	1,013.84	
					PER 04		426.30	1,440.14	
					PER 05		186.64	1,626.78	
					PER 06		390.91	2,017.69	
					PER 07		405.54	2,423.23	
					PER 08		469.68	2,892.91	
					PER 09		557.84	3,450.75	
					PER 10		550.42	4,001.17	
					PER 11		487.61	4,488.78	
19/12	1059 12/26/19	GNI NOV					28.65	4,517.43	
	WF PCARD	1434 - cmp rip sntnl landscape							
		TIM TERRILL-OOP							
19/12	1059 12/26/19	GNI NOV					81.78	4,599.21	
	WF PCARD	1434 - city of cohasset signag							
		TIM TERRILL-OOP							
19/12	1059 12/26/19	GNI NOV					59.74	4,658.95	
	WF PCARD	1434 - L.F. Rec. signage city							
		TIM TERRILL-OOP							
19/12	1059 12/26/19	GNI NOV					64.38	4,723.33	
	WF PCARD	1434 - Long Prairie AIS mtg							
		TIM TERRILL-OOP							
19/12	1059 12/26/19	GNI NOV					100.92	4,824.25	
	WF PCARD	1434 - Upper Miss. 1W1P							
		TIM TERRILL-OOP							
19/12	1059 12/26/19	GNI NOV					61.48	4,885.73	
	WF PCARD	1434 - biennial conf							
		TIM TERRILL-OOP							
19/12	1059 12/26/19	GNI NOV					61.48	4,947.21	
	WF PCARD	1434 - MHB board mtg							
		TIM TERRILL-OOP							
		LEDGER BALANCES --- DEBITS:		4,947.21					
					CREDITS:		.00	NET:	4,947.21
74830	63340	Hotel & Meals Travel Expense							
						REVISED BUDGET			.00
					PER 01		191.11	191.11	
					PER 02		9.47	200.58	
					PER 03		23.06	223.64	
					PER 04		34.06	257.70	
					PER 06		26.82	284.52	
					PER 07		26.72	311.24	
					PER 08		11.52	322.76	
					PER 09		17.96	340.72	
					PER 10		40.52	381.24	
					PER 11		11.63	392.87	
19/12	1059 12/26/19	GNI NOV					10.02	402.89	
	WF PCARD	Upper Miss. 1W1P							

01/10/2020 11:50  
KorieB

Crow Wing County  
ACCOUNT DETAIL HISTORY FOR 2019 12 TO 2019 12

P 8  
glacthst

ORG YR/PR	OBJECT PROJ JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
19/12	1059 12/26/19			TIM TERRILL-MCDONALD'S F18824			7.22	410.11	
	WF PCARD			Rec. signage mtg meal					
				TIM TERRILL-SUBWAY	00069831				
	LEDGER BALANCES --- DEBITS:			410.11		CREDITS:	.00	NET:	410.11
74830	64090	Office Supplies				REVISED BUDGET			.00
				PER 01			5.51	5.51	
				PER 03			45.85	51.36	
				PER 04			5.16	56.52	
				PER 05			3.39	59.91	
				PER 06			524.05	583.96	
				PER 07			44.61	628.57	
				PER 08			23.85	652.42	
				PER 09			13.06	665.48	
				PER 10			37.22	702.70	
				PER 11			469.58	1,172.28	
19/12	1059 12/26/19			GNI NOV			10.94	1,183.22	
	WF PCARD			Guidebook mailing					
				TIM TERRILL-USPS PO 2611000401					
	LEDGER BALANCES --- DEBITS:			1,183.22		CREDITS:	.00	NET:	1,183.22
	GRAND TOTAL --- DEBITS:			630,703.33		CREDITS:	-401,976.19	NET:	228,727.14

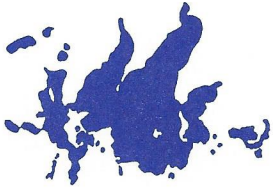
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# **Planning and Zoning**

**None**



# Leech Lake

## ASSOCIATION INC



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PO Box 1613, Walker, Minnesota 56484

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U.S. Army Corps of Engineers  
St. Paul District  
180 5<sup>th</sup> St. E., Suite 700  
St. Paul, MN 55101

January 3, 2020

Attn: Col. Karl Jansen,

High water conditions that occurred during the spring and summer of 2019 caused significant damages to shorelines, structures, rice beds, etc., on Mississippi River headwaters in the vicinity of Grand Rapids, Walker, and Cass Lake. This again brought to our attention how Mississippi River channel flood control modifications to protect Aitkin create a bottleneck that results in inordinately high-water levels or flood conditions upstream from Aitkin. We are aware that the U.S. Army Corps of Engineers operates under a set of guidelines (the Reservoir Operating Plan or ROPE) in managing Mississippi River and reservoir levels and flows, and that it was studied and updated in the 2000's. But we would like to learn more from the Corps of Engineers regarding specific issues that result in Aitkin flood conditions, creating more serious lake and stream flood conditions upstream.

The cumulative impacts on all these systems are particularly noteworthy. We are not suggesting that another operating plan be developed. However, we are wondering if there might not be room for ideas about changes in the Aitkin flood control system that could lower the frequency, duration, and/or peak levels on upstream rivers, lakes and reservoirs. It was our understanding that the ROPE could or would lead to spinoff projects for improvements; at least that's what was being stated by the Corps of Engineers during ROPE public meetings held around the headwaters during the time of the ROPE study.

In addition to possible operational or structural changes in or around Aitkin that could provide flood relief, it is our feeling that by looking at this as a Northern Headwaters wide project, the

*Yours for a better and cleaner Leech Lake and environment!*

cost/benefits have a potential to be a win for all constituencies from Aitkin to Bemidji. We also feel that if there were studies and/or physical measures undertaken that the costs could not only be shared among federal and state entities, but might also include, through cost-share partnerships, non-governmental organizations like The Nature Conservancy. The Association of Cass County Lakes (ACCL) organization could possibly help facilitate discussion and support among lake associations on constituent water bodies.

We ask that the Corps of Engineers look at this as an initial effort to solve serious existing economic and ecological problems that are likely to be exacerbated by continued trends in Minnesota weather (e. g. increased precipitation and storminess) resulting from global climate change. Perhaps with an open mind and through deliberations that could only be considered exploratory, we might arrive at solutions that seem now like very large hurdles. Northern Headwaters shorelines and other natural water-related resources are highly valued assets whose value is increasing exponentially and whose protection is vital to our area. We need your help in protecting them!

Respectfully,

Leech Lake Association

Robert Gisvold, President <dlaurs@arvig.net>

Association of Cass County Lakes

Linda Blake, President <blake@umn.edu>

Cc:

Cass County Environmental Services Department

Leech Lake Band of Ojibwe

MN Department of Natural Resources Fisheries Office, Bemidji

MN Department of Natural Resources Fisheries Office, Walker

Chippewa National Forest, Cass Lake, MN

The Nature Conservancy Mississippi Headwaters Program

Administrator, City of Grand Rapids

Administrator, City of Bemidji

Administrator, City of Walker

Administrator, City of Cass Lake

BWSR Central Office, St. Paul

Izaak Walton League of America, NW Chapter

Cass County SWCD

Mississippi Headwaters Board

Rep. John Persell

Sen. Justin Eichorn

Sen. Carrie Rudd

Rep. John Poston

Rep. Pete Stauber

Sen. Amy Klobuchar

Sen. Tina Smith

Administrator, Beltrami County, MN

Administrator, Itasca County, MN

Administrator, Cass County, MN

Minnesota Pollution Control Agency, Brainerd

# **Action/Discussion**

**Annual Work Plan**

**Audit**

**BWSR CWF grant application status**

**Executive Director's Report**

**AMC Legislative Day 2/25-2/27**

# Mississippi Headwaters Board Work Plan July 1<sup>st</sup>, 2020 to June 30<sup>th</sup>, 2021 SFY 2021

This Work Plan is submitted as required by Minnesota Statute 103F.361 to 103F.377 and the MNDNR. The Work Plan is to be implemented by the joint powers board member counties of Aitkin, Beltrami, Cass, Clearwater, Crow Wing, Hubbard, Itasca and Morrison in conjunction with the attached budget. This proposed budget recognizes the work that has been accomplished the last couple of years, and looks forward to full funding of what we can accomplish with ever increasing responsibility to protect the first 400 miles of the Mississippi River.

## **WORK PLAN:**

The Mississippi Headwaters Board (MHB) participates with and provides leadership and staff support to citizens and partners within the Upper 400 mile Mississippi River corridor, as funding permits, in four program areas:

- A.1. Protect and Enhance Scientific Values
- A.2. Protect and Enhance Natural Values
- A.3. Protect and Enhance Historic/Cultural Values
- A.4. Protect and Enhance Recreational Values
- A.5. Administration

The Mississippi Headwaters Board has made river protection a priority, and remains ready to champion the development of this cause. The funding necessary to complete this will require utilizing many revenue streams such as: Clean Water Legacy, general appropriation, Outdoor Heritage funding, and private funding opportunities. The work plan and budget constitute an effective plan to coordinate Mississippi Headwaters Board efforts with the Minnesota's water protection initiatives. This organization is up to the challenge with and through the on-going support of the state of Minnesota, our eight member counties, various local agencies, and private partners. Below are key initiatives that the Mississippi Headwaters Board plans to execute, followed by the four program area details as mentioned above.

## **SFY 2021 INITIATIVES**

### **I. Stormwater Implementation**

The Executive Director will implement the LCCMR grant to help acquire approximately 14 acres for Baxter.

**Outcome:** Land will be acquired.

**Result:**

## **II. Aquatic Invasive Species (AIS)**

Implement funding for Social Media.

**Outcome:** Behavioral changes will result in increased protection of our lakes, rivers, and streams.

**Measurable:** Measure increase in followers and organic sharing on Facebook and Twitter

**Result:**

## **III. Natural Resource Protection**

The MHB will implement the new legislative appropriation from the Outdoor Heritage Council

**Outcome:** Easements and acquisitions will be obtained in the program.

**Measurable:** Tim will report acres and projected acres that the program has preserved.

**Result:**

## **IV. Recreational signage**

Work with the DNR to develop signage requirements for the Miss. River to help the recreational user with enjoying and protecting the Miss. River.

**Outcome:** Produce an MOU between the MHB and DNR that promotes recreational signage on DNR administered accesses.

**Measurable:** Tim will have a MOU signed that will allow recreational signage on DNR administered accesses.

## **PROGRAM AREAS**

### **A.1.To Protect and Enhance Scientific Values**

**Goal:** Organize agencies and organizations to promote protection of the Mississippi River regarding water monitoring and scientific data accumulation and modeling.

The MHB will:

—use data to identify and prioritize water quality issues pertaining to stormwater, groundwater, and source water protection;

—promote the use of best available technologies and develop processes to ensure that data is incorporated into state and county planning efforts.

### **A.2.To Protect and Enhance Natural Values**

**Goal:** To preserve and protect the habitat and water quality of the Mississippi River and watersheds that drain into it by coordinating partnerships that meet the goals of the MHB.

The MHB will:

- form partnerships to promote the leadership of the MHB while leveraging resources to protect the river;
- protect and restore parcels along the Corridor and catchments to enhance the habitat and water quality of the catchment in cooperation with government and non-profit agencies;
- work with federal, state, and local agencies to ensure consistent communication between multi-jurisdictional entities;
- continue regional planning and implementation of stormwater protection practices with cities to help preserve the Mississippi River and continue developing regional and statewide awareness and education efforts about aquatic invasive species;
- maintain and enforce the Plan and minimum zoning standards to promote consistent performance-based zoning; mitigate impervious lot expansion through BMPs and plans; and maintain public land ownership in the Corridor.

### **A.3.To Protect and Enhance Historic/Cultural Values**

**Goal:** Create partnerships and strategies with organizations to develop, protect, promote, store, display, and increase awareness about the Mississippi River’s valuable history and cultural areas.

The MHB will:

- utilize its website and the best available technologies to collect, store, and disseminate historical and cultural information;
- coordinate partners and tribes to gain and disseminate information of culturally significant areas and encourage the preservation of historic maps, photographs, and documents.

### **A.4.To Protect and Enhance Recreational Values**

**Goal:** Facilitate and maintain new and existing partnerships with stakeholders to promote, develop, and protect the recreational opportunities that complement the Mississippi River.

The MHB will:

- work with local, county, and state partners to coordinate efforts and improvements to the Great River Road and the Mississippi River Trail to help people experience the river in a meaningful way;
- help coordinate multi-purpose water and recreational trail plans to encourage planning and implementation consistency at a regional level.
- work with local, county, and state partners to coordinate efforts to protect the member counties from invasive species.

### **A.5. Administration:**

Consistent with the MCIT (Minnesota County Trust Insurance) and other government policies, Mississippi Headwaters Board will administer, coordinate, and communicate efficiently and ethically in the public interest, to provide cost efficient, reliable and courteous public service to the best of its ability. This will be accomplished in compliance with the enabling statute and the Comprehensive Land-use Plan. The computer programs will be used to the maximum potential within the abilities of staff, taking into consideration that many constituents rely on traditional means of communication and cannot be neglected.



1. Provide technical support, staff support, comment, training and review as needed.
2. Ensure consistent, administered action of minimum standards through zoning procedures and a prioritized risk assessment methodology for specific river focused objectives.
3. Provide review and comment of conditional use projects in the corridor.
4. Certify county actions on variances, ordinances, and amendments to zoning ordinances; or utilize process for appeal.
5. Work with applicants (and/or local zoning personnel) prior to the board meeting in order to improve application quality and compliance.
6. Meetings (External Operations)
  - a. The Mississippi Headwaters Board will meet monthly or as necessary to review and certify zoning variances, amendments and ordinances from the eight member counties.
  - b. Prepare testimony as needed.
  - c. Provide an agenda that provides information on budget, correspondence, actions, and pertinent issues.
  - d. Meet with the Technical Advisory Committee as deemed necessary to review over the Comprehensive plan and area zoning requirements.
  - e. Mississippi Headwaters Advisory Committee will meet according to the by-laws and as deemed necessary.
  - f. Assemble a Project Review Committee to assist the board with filtering area zoning/environmental projects for board involvement.
  - g. Administer and maintain professional services and contracts as needed.
7. Internal Operations
  - a. The Executive Director with the direction of the Mississippi Headwaters Board will oversee activities in compliance with the Crow Wing Personnel Policy and continue the planning process to acquire funding for the position to oversee day to day operations and ensure funding sustainability.
    - i. Define duties & obligations.
    - ii. Assure eight county participation with the Mississippi Headwaters Board activities.
    - iii. Locate/strengthen ties with other partners and legislative agencies.
    - iv. Formal planning process for continued development of Mississippi Headwaters Board role.
  - b. The Fiscal Agent with the direction of the Executive Director will perform office duties in compliance with the Personnel Policy.
    - i. Maintain office and computer network.
    - ii. Maintain website and mailing list files.
    - iii. Archive old files.
    - iv. Address needs in compliance with the MCIT, OSHA, and other recommendations.
    - v. Maintain financial system and provide:
      - Revenue accounts, invoices, contracts and expenditures.
      - Monthly financial reports to the Mississippi Headwaters Board.
      - Assistance for audits.
      - Prepare annual and FY budget, materials, and requests for each county.
      - Coordinate annual budget.
  - c. Staff Development
    1. Continued professional education of staff.

2. Fulfill federal, state, local and Mississippi Headwaters Board requirements for employees as discussed in the Crow Wing County Personnel Policy.

**MISSISSIPPI HEADWATERS BOARD**  
BRAINERD, MINNESOTA

FINANCIAL STATEMENTS

with

INDEPENDENT AUDITOR'S REPORT

Year Ended June 30, 2019

HUGH HEINECKE, CPA  
Certified Public Accountants

MISSISSIPPI HEADWATERS BOARD  
Brainerd, Minnesota

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*Hugh Heinecke, CPA*  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT**

**To the Board of Managers  
Mississippi Headwaters Board  
Brainerd, Minnesota**

We have audited the accompanying financial statements of the governmental activities and the general fund of Mississippi Headwaters Board, Brainerd, Minnesota, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of Mississippi Headwaters Board, Brainerd, Minnesota, as of June 30, 2019, and the respective changes in financial position, and, the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Hugh Heinicke, CPA*

December 16, 2019

MISSISSIPPI HEADWATERS BOARD

Brainerd, Minnesota

STATEMENT OF NET POSITION  
AND GOVERNMENTAL FUND BALANCE SHEET

As of June 30, 2019

	<u>General Fund</u>	<u>Adjustments See Notes</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
Cash and investments	\$ 308,975	\$ -	\$ 308,975
Accounts receivable	65,162	-	65,162
Capital Assets:			
Equipment (net of accumulated depreciation)	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Assets</b>	<b><u>\$ 374,137</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 374,137</u></b>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable	\$ 7,917	\$ -	\$ 7,917
<b>Long-Term Liabilities:</b>			
Compensated absences	<u>                    </u>	<u>14,181</u>	<u>14,181</u>
<b>Total Liabilities</b>	<b><u>\$ 7,917</u></b>	<b><u>\$ 14,181</u></b>	<b><u>\$ 22,098</u></b>
<b>FUND BALANCE/NET POSITION</b>			
<b>Fund Balance:</b>			
Unrestricted			
Nonspendable	\$ -	\$ -	\$ -
Unassigned	<u>366,220</u>	<u>(366,220)</u>	<u>                    </u>
<b>Total Fund Balance</b>	<b><u>\$ 366,220</u></b>	<b><u>\$ (366,220)</u></b>	<b><u>\$ -</u></b>
<b>Net Position:</b>			
Investment in capital assets Unrestricted		\$ - <u>352,039</u>	\$ - <u>352,039</u>
<b>Total Net Position</b>		<b><u>\$ 352,039</u></b>	<b><u>\$ 352,039</u></b>

See notes to basic financial statements.

MISSISSIPPI HEADWATERS BOARD

Brainerd, Minnesota

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the year ended June 30, 2019

	<u>General Fund</u>	<u>Adjustments See Notes</u>	<u>Statement of Activities</u>
<b>REVENUES</b>			
Intergovernmental	\$ 201,219	\$ -	\$ 201,219
Charges for services	60,506	-	60,506
Investment earnings	-	-	-
Miscellaneous	100	-	100
	<u>261,825</u>	<u>-</u>	<u>261,825</u>
<b>Total Revenues</b>			
<b>EXPENDITURES</b>			
Conservation			
Current	251,895	2,720	254,615
Capital outlay	-	-	-
	<u>251,895</u>	<u>2,720</u>	<u>254,615</u>
<b>Total Expenditures</b>			
<b>Excess of Revenues Over/ (Under) Expenditures</b>	9,930	(2,720)	7,210
<b>Fund Balance/Net Position-July 1</b>	<u>356,290</u>	<u>(11,461)</u>	<u>344,829</u>
<b>Fund Balance/Net Position-June 30</b>	<u>\$ 366,220</u>	<u>\$ (14,181)</u>	<u>\$ 352,039</u>

See notes to basic financial statements.



**MISSISSIPPI HEADWATERS BOARD**

Brainerd, Minnesota

**BUDGETARY COMPARISON STATEMENT**

**BUDGET AND ACTUAL**

**GENERAL FUND**

For the year ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Favorable</u>
	<u>Original</u>	<u>Final</u>		<u>(Unfavorable)</u>
				<u>Budget</u>
				<u>Variance</u>
<b>REVENUES</b>				
Intergovernmental				
State sources	\$ 132,500	\$ 132,500	\$ 189,219	\$ 56,719
County sources	12,000	12,000	12,000	-
Local sources	-	-	-	-
Charges for services	55,000	55,000	60,506	5,506
Investment earnings	-	-	-	-
Miscellaneous	500	500	100	(400)
<b>Total Revenues</b>	<u>200,000</u>	<u>200,000</u>	<u>261,825</u>	<u>61,825</u>
<b>EXPENDITURES</b>				
<b>District Operations</b>				
Personnel services	145,500	145,500	102,587	42,913
Other services and charges	53,000	53,000	17,937	35,063
Supplies	-	-	710	(710)
Capital outlay	1,000	1,000	-	1,000
<b>Total District Operations</b>	<u>199,500</u>	<u>199,500</u>	<u>121,234</u>	<u>78,266</u>
<b>Project Expenditures</b>				
MN Traditions/Outreach	500	500	60,000	(59,500)
MHHCP contractor	-	-	27,038	(27,038)
State	-	-	43,623	(43,623)
<b>Total Project Expenditures</b>	<u>500</u>	<u>500</u>	<u>130,661</u>	<u>(130,161)</u>
<b>Total Expenditures</b>	<u>200,000</u>	<u>200,000</u>	<u>251,895</u>	<u>(51,895)</u>
<b>Excess of Revenues Over/ (Under)</b>				
<b>Expenditures</b>	-	-	9,930	9,930
<b>Fund Balance - July 1</b>	<u>356,290</u>	<u>356,290</u>	<u>356,290</u>	<u>-</u>
<b>Fund Balance - June 30</b>	<u>\$ 356,290</u>	<u>\$ 356,290</u>	<u>\$ 366,220</u>	<u>\$ 9,930</u>

See notes to basic financial statements.

# MISSISSIPPI HEADWATERS BOARD

Brainerd, Minnesota

## NOTES TO FINANCIAL STATEMENTS

As of June 30, 2019

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial reporting policies of the Mississippi Headwaters Board conform to accounting principles generally accepted in the United State of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations).

#### **A. Reporting Entity**

The Mississippi Headwaters Board (MHB) was formed in 1980 as an alternative to designation of the river into the National Wild and Scenic River System, and works to protect and preserve the first 400 miles of the Mississippi River in Minnesota.

The Board is organized as a joint powers board of Aitkin, Beltrami, Cass, Clearwater, Crow Wing, Hubbard, Itasca and Morrison Counties and is mandated by Minnesota Statutes Chapter 103F.361-377 to enhance and protect the natural, cultural, historic, scientific and recreational values of the headwaters region.

MHB is governed by a Board of Managers composed of eight members, each appointed by the County Board of Commissioners of their respective County for a one year term.

The mission of the Board is to enhance and protect outstanding and unique natural, scientific, historical, recreational, and cultural values in the first 400 miles of the Mississippi River from its source at Lake Itasca in Clearwater County to the southerly boundary of Morrison County, Minnesota.

Each fiscal year the Board develops a work plan that is used as a guide in using resources effectively to provide maximum conservation of all lands within its boundaries.

Generally accepted accounting principles require that the financial reporting entity include the primary government and component units for which the primary government is financially accountable. Under these principles the Board does not have any component units.

#### **B. Basis of Presentation – Fund Accounting**

The accounts of the Mississippi Headwaters Board are organized on the basis of a fund which is considered a separate accounting entity. The operations of the fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures.

##### **1. Government Fund: General Fund**

The General Fund is used to account for all revenues and expenditures incurred in operating the Board.

#### **C. Government-Wide Financial Statements**

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all the nonfiduciary activities of the Board. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

# MISSISSIPPI HEADWATERS BOARD

Brainerd, Minnesota

## NOTES TO FINANCIAL STATEMENTS

As of June 30, 2019

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

#### **C. Government-Wide Financial Statements** (Continued)

Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Intergovernmental revenues are reported in conformity with the legal and contractual requirements of the individual programs. Generally, grant revenue is recognized when the corresponding expenditure is incurred. The Board also receives an annual appropriation from each County, which is recognized as revenue when received, unless it is received prior to the period to which it applies. In that case, revenue recognition is then deferred until the appropriate period.

Investment earnings are recognized when earned.

Project expenditures represent costs that are funded from federal, state, or Board revenues. State project expenditures consist of grants that follow program guidelines. Board project expenditures are costs of materials and supplies in Board projects.

#### **Fund Financial Statements**

The government reports the general fund as its only major governmental fund. The general fund accounts for all financial resources of the government.

The Board's financial statements (general fund) are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual, that is, both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenue sources susceptible to accrual include intergovernmental revenues, charges, and interest. Expenditures are recorded when the corresponding liabilities are incurred.

Intergovernmental revenues are reported in conformity with the legal and contractual requirements of the individual programs. Generally, grant revenues are recognized when the corresponding expenditures are incurred. If the Board also receives an annual appropriation from each County, it is recognized as revenue when received, unless it is received prior to the period to which it applies. In that case, revenue recognition is then deferred until the appropriate period.

Investment earnings are recognized when earned.

Project expenditures represent costs that are funded from federal, state, or Board revenues. State project expenditures consist of grants that follow program guidelines. Board project expenditures are costs of materials and supplies in Board projects.

In accordance with Governmental Accounting Standards Board Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, revenues for nonexchange transactions are recognized based on the principal characteristics of the revenue. Exchange transactions are recognized as revenue when the exchange occurs.

#### **D. Budget Information**

The Board adopts an estimated revenue and expenditure budget for the General Fund. Comparisons of estimated revenues and budgeted expenditures to actual are presented in the financial statements in accordance with generally accepted accounting principles. Amendments to the original budget require board approval. Appropriations lapse at year-end. The Board does not use encumbrance accounting.

MISSISSIPPI HEADWATERS BOARD

Brainerd, Minnesota

NOTES TO FINANCIAL STATEMENTS

As of June 30, 2019

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**E. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principals requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

**F. Assets, Liabilities and Net Position**

**Assets** – Investments are stated at fair value, except for non-negotiable certificates of deposit, which are on a cost basis, and short-term money market investments, which are stated at amortized cost.

Capital assets are reported on a net (depreciated) basis. Capital assets are valued at historical or estimated historical cost.

**Liabilities** – Long-term liabilities, such as compensated absences, are accounted for in the governmental activities at the government-wide level.

**Classification of Net Position** – Net position in government-wide financial statements are classified into the following categories:

Investment in capital assets – the amount of net position representing capital assets net of accumulated depreciation.

Restricted net position – the amount of net position for which external restrictions have been imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – the amount of net position that does not meet the definition of restricted or investment in capital assets.

**Classification of Fund Balances** – Fund balance is divided into five classifications based primarily on the extent to which the Board is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable fund balances cannot be spent either because they are not in a spendable form (i.e. inventories or prepaid amounts), or they are legally or contractually required to be maintained intact.

Restricted fund balance indicates amounts that can only be used for specific purposes because of (a) constitutional provisions or enabling legislation or (b) externally imposed constraints.

Committed balances can only be used for specific purposes because of a formal action by the government's highest level of decision-making authority.

Assigned balances are intended to be used for specific purposes but they do not meet the criteria to be classified as restricted or committed.

Unassigned balances are the residual classification for the general fund (i.e. everything that is not in another classification or in another fund).

# MISSISSIPPI HEADWATERS BOARD

Brainerd, Minnesota

## NOTES TO FINANCIAL STATEMENTS

As of June 30, 2019

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

#### **F. Assets, Liabilities and Net Position** (Continued)

##### **Classification of Fund Balances** (Continued)

The Board applies restricted resources first when expenditures incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be use.

#### **G. Explanation of Adjustments Column in Statements**

Capital Assets – In the Statement of Net Position and Governmental Fund Balance Sheet, an adjustment is made if the Board has capital assets. This adjustment equals the net book balance of capitalized assets as of the report date, and reconciles to the amount in the Capital Assets Note.

Long-Term Liabilities – In the Statement of Net Position and Governmental Fund Balance Sheet, an adjustment is made to reflect the total Compensated Absence Liability the Board has as of the report date. The Board had a \$14,181 compensated balance liability as of the report date.

Depreciation and Change in Compensated Absences for the Year – In the Statement of Activities and Governmental Revenues, Expenditures and Changes in Fund Balance, the adjustment equals the total depreciation for the year reported, plus/minus the change in Compensated Absences between the reporting year and previous year.

#### **H. Compensated Absences**

The Board's only employee, the Executive Director, is employed directly by Crow Wing County which then charges the Board for all actual employment costs. As an employee of Crow Wing County, the Executive Director follows Crow Wing County's employee benefit plans.

The Executive Director earns personal time off (PTO) at varying amounts based on length of service. PTO accrual varies from 21 to 34 days per year. Maximum PTO accrual is 480 hours.

The Executive Director shall be entitled to all accrued personal time off benefits up to a maximum of four hundred eighty hours (480) as severance pay upon retirement, death, resignation in good standing or layoff. In the event of the death of the employee, the severance pay shall be paid to the designated beneficiary or to the employee's estate.

#### **I. Subsequent Events**

In preparing the financial statements, the Board has evaluated events and transactions for potential recognition or disclosure through December 16, 2019, the date the financial statements were available to be issued.

### **2. DEPOSITS AND CUSTODIAL CREDIT RISK DEPOSITS**

Minnesota Statutes 118A.02 and 118A.04 authorize the Board to designate a depository for public funds and to invest in certificates of deposit. Minnesota Statutes 118A.03 requires that all Board deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged shall be at least ten percent more than the amount on deposit plus accrued interest at the close of the financial institution's banking day, not covered by insurance or bonds.

MISSISSIPPI HEADWATERS BOARD

Brainerd, Minnesota

NOTES TO FINANCIAL STATEMENTS

As of June 30, 2019

2. **DEPOSITS AND CUSTODIAL CREDIT RISK DEPOSITS** (Continued)

Authorized collateral includes treasury bills, note and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

**Custodial Credit Risk Deposits** – Custodial risk is the risk that in the event of a financial institution failure, the Board's deposits may not be returned to it. The Board does not have a deposit policy for custodial credit risk. As of June 30, 2018, the Board's deposits were not exposed to custodial credit risk.

3. **CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2019 is as follows:

	<u>Balance</u> <u>06-30-18</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06-30-19</u>
Furniture and equipment	\$ 1,513	\$ -	\$ -	\$ 1,513
Accumulated depreciation	(1,513)	-	-	(1,513)
<b>Net Capital Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The cost of property, plant and equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed on the straight-line method. The useful lives of furniture and equipment for the purpose of computing depreciation is 3 to 7 years. Depreciation expense for the year ended June 30, 2019 is \$-0-.

The Board uses a threshold of \$1,000 for capitalizing assets purchased. Those physical assets under \$1,000 are expensed directly and not capitalized.

4. **LONG-TERM LIABILITIES COMPENSATED ABSENCES**

Changes in long-term liabilities for the year ended June 30, 2019 is as follows:

Balance July 1, 2018	\$11,461
Net change in compensated absences	<u>2,720</u>
<b>Balance June 30, 2019</b>	<b><u>\$14,181</u></b>

5. **RISK MANAGEMENT**

The Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employee health and dental coverage; and natural disasters. Property and casualty liabilities and workers compensation are insured through the Minnesota Counties Intergovernmental Trust. The Board is covered for errors and omissions through the Minnesota Counties Intergovernmental Trust. The Board retains risk for the deductible portions of the insurance. The amounts of these deductibles are considered immaterial to the basic financial statements.

The Minnesota Counties Intergovernmental Trust is a public entity risk pool currently operated as a common risk management and insurance program for its members. The Board pays an annual premium based on its payroll. There were no significant increases or reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

MISSISSIPPI HEADWATERS BOARD

Brainerd, Minnesota

NOTES TO FINANCIAL STATEMENTS

As of June 30, 2019

**6. CONTINGENCIES**

Board management is aware of no existing, pending, or threatened legal action against the Board at June 30, 2019.

The Board has received State grants for specific purposes that are subject to review and audit by the respective agencies. Such audits or reviews could lead to requests for reimbursements for expenditures disallowed under the terms of the grants and loans, however, Board management is of the opinion that any such reimbursements would be minor.

**7. RECONCILIATION OF FUND BALANCE TO NET POSITION**

Governmental Fund Balance – July 1, 2018	\$ 356,290
Less: Excess of Expenditures over Revenue	<u>9,930</u>
Governmental Fund Balance – June 30, 2018	\$ 366,220
Adjustment from Fund Balance to Net Position:	
Plus: Capital Assets	-
Less: Long-Term Liabilities	<u>14,181</u>
Net Position	<u>\$ 352,039</u>

**8. RECONCILIATION OF CHANGE IN FUND BALANCE TO CHANGE IN NET POSITION**

Change in Fund Balance	\$ 9,930
Capital Outlay	-
The cost of capital assets are allocated over the capital assets' useful lives at the government-wide level	-
In the statement of activities certain operating expenses (including compensated absences pension expense) are measured by the amounts earned	<u>-2,720</u>
Change in Net Position	<u>\$ 7,210</u>

*Hugh Heinecke, CPA*  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE**

**To the Board of Managers  
Mississippi Headwaters Board  
Brainerd, Minnesota**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Mississippi Headwaters Board, Brainerd, Minnesota, as of and for the year ended June 30, 2019, and the related notes to financial statements, and have issued our report thereon dated December 16, 2019.

The *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our study included all of the listed categories, except that we did not test for compliance in public indebtedness because the Board is not allowed to issue debt.

In connection with our audit, nothing came to our attention that caused us to believe that the Board failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*. 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 Board's noncompliance with the above referenced provisions.

This report is intended for the information and use of those charged with governance and the Board of Managers, Minnesota Board of Water and Soil Resources, and the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Hugh Heinecke, CPA*

December 16, 2019



**FY2020 Clean Water Fund Project and Practices Allocation Table**

<b>Grant ID</b>	<b>Title of Proposal</b>	<b>Grantee</b>	<b>Total (\$)</b>
C20-6375	Goose Lake Alum Treatment 2020	Vadnais Lake Area WMO	\$ 190,000
C20-6316	Lake Irving TMDL Stormwater Retrofit and Iron Enhanced Sand Filter	Beltrami SWCD	\$ 156,000
C20-5613	Sunrise River Chain of Lakes Carp Management	Anoka CD	\$ 148,000
C20-6193	Buffalo River Grade Stabilization Project	Clay SWCD	\$ 165,600
C20-7180	Lake Wassermann Internal Load Management	Minnehaha Creek WD	\$ 284,720
C20-3913	2020 Lower Clearwater River Subwatershed Water Quality Agricultural Practices (Phase II)	Red Lake SWCD	\$ 274,275
C20-5654	Coon Creek Park Stream Restoration	Coon Creek WD	\$ 395,000
C20-4233	Trout Lake Stormwater Enhancement Project	Itasca SWCD	\$ 351,000
C20-7113	South Branch Wild Rice Sediment Reduction Project - Phase II	Becker SWCD	\$ 470,428
C20-6056	Spectacle Lake Focused Activity	Isanti SWCD	\$ 93,532
C20-7291	River Park Stormwater Improvements	Brooklyn Park, City of	\$ 250,000
C20-7191	Washington Judicial Ditch 6 Headwaters Iron-Enhanced Sand Filter	Comfort Lake-Forest Lake WD	\$ 747,400
C20-7122	Phase 1 of Five Mile Creek and Marsh Lake Improvement Strategy	Big Stone SWCD	\$ 274,000
C20-6395	2020 City of Glenwood Targeted Urban Stormwater Implementation Project Phase 1	Pope SWCD	\$ 292,500
C20-6440	Partridge River E. Coli Reduction Match	Todd SWCD	\$ 81,909
C20-6055	Lily Lake Phosphorus Reductions for Delisting	Middle St. Croix River WMO	\$ 513,500
C20-4093	Lake Washington Nutrient Reduction Project	Le Sueur County SWCD	\$ 310,250
C20-7176	Lake Traverse Water Quality Project Phase 1	Bois de Sioux WD	\$ 336,775
C20-6034	2020 - Sediment Reduction in the Flute Reed River Watershed	Cook SWCD	\$ 91,245
C20-7189	Sunrise River Drained Wetland Restoration	Comfort Lake-Forest Lake WD	\$ 492,000
	Sartell Riverside Avenue/County Road 1		

# Executive Director Report

November-January 2019

## Personnel, Budget, Administration, Information & Education, Correspondence

1. Reviewed monthly budget.
2. Prepared monthly agenda packet.
3. Sent in monthly expense report.
4. Reviewed potential variances that may be coming before the Board next month.
5. Attended call in meetings with MPCA.
6. Developed MOU to present before entities wanting to participate in the Rec. signage project.
7. Scheduled meeting with DNR Visitor Services and Water Recreation program personnel to discuss signage project and guidelines to follow for signage on DNR administered accesses.
8. Set up meeting with outfitters to discuss potential recreational opportunity with Miss. River signage project
9. Commented and updated performance review comments.
10. Sent email to Julie Larson reminding her that she will need to appear before the MHB board if she requests money for the No. MN. Science Fair. This is following the request of the board from the 2.8.19 board meeting minutes.
11. Because of the state MMB revised budget numbers, OHF funds received an additional \$18.2 (easement and acquisition) in funds. Every approved applicant received additional funds of \$35,000 more, and 20 programs received above that. Of the 20 programs that received more, only 8 received over \$900K. Our easement and acquisition program received \$935,000 more, which moved our funding recommendation from \$3.375M to \$4.310M.
12. Sent in MPCA budget for new contract.
13. MOU's are getting signed by different entities participating in the Rec. signage program that the MHB developed.
14. Updated Top 10 AIS email list so that they can see what MN Traditions has produced for 2020.
15. Sent out county appropriation request letters to MHB counties requesting \$1,500.
16. Aitkin county approved of the Boundary Land company acquisition of 440 acres.

## Meetings & Networking

1. Met with Little Falls City Council and received approval for placing signage on Maple Island Park.
2. Met with Todd county AIS committee to introduce them to our social media program. They will decide in January if and how much to contribute.

3. Attended Top 10 county AIS meeting and gave presentation about MN Traditions. I was able to get 1 county to provide me with an RFP to help fund MN Traditions.
4. Attended MPCA impaired waters listing conference. MPCA found that 56% of the lakes and rivers in MN are impaired and added more than 580 waters to the impaired waters list. That is up approximately 40% from two years ago. The reason for the large increase is because we now have studied every water body in MN. The other reason is because in 2018 the drainage ditches were assessed and they were not in previous years. This added many waterbodies to the list that were not there before.
5. Held meeting with the DNR to discuss signage program with them. DNR is interested, but has their own signage program that they are implementing and they would like to see standardization across the first 400 miles. The DNR signs cater to the advanced, prepared, and planned recreational user who knows where websites and information is located and desires to camp overnight; whereas the MHB signage is more geared to the unprepared, uninformed, recreational adventurer who wants to take a short 3-5 hour trip down the river. We both agreed that there is a place for both and it was decided that we should work on a case by case basis and see how we can be standardized yet harmoniously filling the need of each user.
6. Held meetings with Outfitters (Crow Wing Kayak, Sally Mae's, Cyclepath and Paddle, and Paddlefolk) to discuss the signage program and ways to promote it. The clubs found the logistics to running a kayak rental opportunity at access points difficult as a business model. Instead, they provided me with valuable information as to where people like to paddle and what are the most popular places to place signage. The meeting concluded with the agreement that I produce the infrastructure and send them pictures so that they can promote on their website as excursions.
7. Attended DNR Regional Management Team meeting in Bemidji. I provided them with our fee-title acquisition and easement program overview, and how well it is producing results.
8. Produced flyer for outfitters to utilize on the website that support the Miss. River Excursions.
9. Attended North Central Conservation Roundtable meeting to discuss easement and acquisition programs that are occurring in primarily the Miss. River basin. Discussion ensued about creating a internal map of a geographical area in which the partners work so that when landowners choose to protect a resource that may not fit into one agencies program, they can be informed on where to go. I gathered from the conversation that most of the MHB counties are doing that across borders, but that some type of customer service training may be warranted.
10. Attended meeting with WSN and MPCA on new water monitoring contract. Staff rates are in review for WSN.