

Avon Township Board of Audit Meeting Minutes

February 10, 2015

Call to order – Supervisor John Merdan called the meeting to order at 7:30 PM in the main chamber of the Avon Town Hall, 16881 Queens Road, Avon (MN).

Pledge of Allegiance – The pledge was recited.

Roll Call – Present: John Merdan, Roger Nelson, Kelly Martini, and Stephen Saupe. Absent: Richard Bresnahan. Also present: Marion Gondringer (Deputy Clerk), Paul Buttweiler (Deputy Treasurer)

Approval of agenda – Nelson moved to approve the agenda as presented. Merdan second. All in favor. Motion carried.

Scheduled Business

1. **Financial Record Audit** – The financial records separately maintained by the Treasurer and by the Clerk / Deputy Clerk were examined (*appended, documents supplied by the Treasurer and Deputy Clerk/Clerk, respectively*). The numbers from the two independently maintained records were identical. Nelson moved to approve the yearly audit of the Avon Township financial records. Merdan second. All in favor. Motion carried. The Cash Control Summary Statement from 2014 is also appended (*document supplied by Treasurer Martini*).
2. **Examination of Claims** – The Supervisors examined the claims. Five claims from 2014 were selected at random. These were: #7855 – CloudNet (\$50.00); #7973 – Mileage, Roger Nelson (\$7.28); #7753 – The Store, fuel (\$1917.19); #7943 – Star Publications (\$166.65); and #7849 – Reimbursement, Stephen Saupe (\$66.82). The claims were examined and found to be in order. Nelson moved to approve the audit of the randomly selected claims records. Merdan second. All in favor. Motion carried.
3. **Budget/Levy for 2016** – After carefully examining the disbursements (*appended, document supplied by Treasurer Martini*), and receipts for 2014 (*appended, document supplied by Treasurer Martini*), the budget and levy for 2016 were set (*appended – Avon Township Proposed Budget*). The total levy amount has not changed in several years. The levy amounts for 2016 that will be recommended to the residents for approval at the Annual Meeting are summarized below:

Avon Township – Summary of Levy Amounts, 2013 - 2016				
Fund	2013	2014	2015	2016
General Revenue	\$149,400	\$153,900	\$145,200	\$149,700
Road & Bridge	\$201,200	\$196,700	\$205,900	\$198,400
Fire	\$63,500	\$63,500	\$63,500	\$66,000
Capital Reserve	\$10,000	\$10,000	\$10,000	\$10,000
Total	\$424,100	\$424,100	\$424,100	\$424,100

4. **Adjournment** – Nelson moved to adjourn at 9:35 PM. Merdan second. All in favor.
Motion carried.

Respectfully submitted,
Stephen Saupe, Clerk

Supervisor Approval:

Richard Bresnahan

LeRoy Gondringer

John Merdan

Attest

Date

Avon Township - Financial Statement - Receipts						
Year Ending December 2014						
	General	Road & Bridge	Fire	Rd Damage	Capital	Total Funds
State of Minnesota	\$ 8,678.39					\$ 8,678.39
Stearns County	\$ 149,970.44	\$ 192,076.57	\$ 61,869.65		\$ 9,752.24	\$ 413,668.90
Gravel Tax		\$ 7,531.16				\$ 7,531.16
Gas Tax		\$ 33,261.86				\$ 33,261.86
Wetland credit	650.04					\$ 650.04
Driveway Permit	\$ 225.00			\$ 800.00		\$ 1,025.00
Liquor License	\$ 553.12					\$ 553.12
Cert of Compliance	\$ 25.00					\$ 25.00
Public hearing	\$ 350.00					\$ 350.00
Cond Use Permit	\$ 150.00					\$ 150.00
Building Bond \$	\$ 3,184.48					\$ 3,184.48
Garbage Grant	\$ 1,000.00					\$ 1,000.00
election filing	\$ 6.00					\$ 6.00
Assesment Search	\$ 450.00					\$ 450.00
Incrochment Agreement	\$ 150.00					\$ 150.00
MISC Revenue	\$ 160.11					\$ 160.11
Intrest Earnings	\$ 1,515.67					\$ 1,515.67
Cable fee	\$ 2,814.80					\$ 2,814.80
Interm Use Permit	\$ 400.00					\$ 400.00
Variance Hearing	\$ 300.00					\$ 300.00
Garbage Charges	\$ 103.56					\$ 103.56
911 Sign		\$ 96.46				\$ 96.46
Land Sale					\$ 4,000.00	\$ 4,000.00
TOTALS:	\$ 170,686.61	\$ 232,966.05	\$ 61,869.65	\$ 800.00	\$ 13,752.24	\$ 480,074.55

2014 DISBURSEMENTS - AVON TOWNSHIP (prepared by Kelly Martini, Treasurer)

	General	R&B	Fire	Capital	Rd Damage	TOTAL
General Revenue						
Payroll:						
Supervisors/Planning Board	9,516.41	408.57				9,924.98
Clerk	6,508.61					6,508.61
Treasurer	4,166.20					4,166.20
Maintenance	6,935.47	2,647.79				9,583.26
Paved Street Main		3,477.57				3,477.57
Plowing	333.94	13,264.13				13,598.07
Fix Trucks		3,719.39				3,719.39
Weed Control		6,646.69				6,646.69
Street Signs		899.65				899.65
Mileage	1,432.51	123.61				1,556.12
IRS	6,964.71	7,283.75				14,248.46
MN Rev	126.50	1,263.02				1,389.52
Pera	4,359.57	1,494.61				5,854.18
Elections	5,254.80					5,254.80
Office supplies/postage	863.34					863.34
Annual Mtg	104.00					104.00
Workshops	1,190.16					1,190.16
Twensp dues	1,618.02					1,618.02
Truth in Taxation	202.00					202.00
Assessing fees	13,444.75					13,444.75
Rinke Noonan	1,398.70	655.00				2,053.70
Legal notices	1,817.86	199.50				2,017.36
Bank Box	7.50					7.50
David Drown	200.00					200.00
Town Hall Building	76,825.00					76,825.00
Building maintenance	2,588.96	183.30				2,772.26
Wenner Gas	576.75					576.75
Electric	5,867.65					5,867.65
Septic	120.00					120.00
Garbage	1,239.00					1,239.00
Internet	626.21					626.21
Land tax	6.00					6.00
MATIT Insurance	4,610.00					4,610.00
Worker's comp	1,390.00					1,390.00
Subtotal	160,294.62	42,266.58	0.00	0.00	0.00	202,561.20
Road & Bridge						
Animals/gophers		471.00				471.00
Street maintenance		977.95				977.95
Knife River		451,114.30				451,114.30
Westwood Professionals		26,291.06				26,291.06
Lange Trenching		1,836.00				1,836.00
Salt sand		21,510.00				21,510.00
Melrose Towing		217.76				217.76
Ditch mowing		1,707.86				1,707.86
Ditch brushing		6,874.77				6,874.77
signs		2,085.02				2,085.02
crack sealing						

Truck Fuel		10,806.47				10,806.47
Truck Parts/maintenance		13,974.62				13,974.62
Shop materials/tools		1,223.74		7,648.30		8,872.04
trailer				12,456.50		12,456.50
ditch mower				8,977.72		8,977.72
Rd Damage Refund					200.00	200.00
Subtotal	0.00	539,090.55	0.00	29,082.52	200.00	568,373.07
Fire						
Fire			65,400.00			65,400.00
TOTALS:	160,294.62	581,357.13	65,400.00	29,082.52	200.00	836,334.27

Avon Township Cash Control Statement – for 01/01/2014 – 12/31/2014

<u>Name of Fund</u>	<u>Beginning Balance</u>	<u>Total Receipts</u>	<u>Total Disbursed</u>	<u>Ending Balance</u>
General Revenue	\$76,380.06	\$170,686.61	\$160,294.62	\$86,772.05
Road and Bridge	\$399,833.37	\$232,966.05	\$580,457.48	\$52,341.94
Fire	\$9,627.52	\$61,869.65	\$65,400.00	\$6,097.17
Road Damage Deposit	\$400.00	\$800.00	\$200.00	\$1,000.00
Capital Reserve Fund	\$68,027.20	\$13,752.24	\$29,082.52	\$52,696.92
Total	\$554,268.15	\$480,074.55	\$835,434.62	\$198,908.08

Avon Township Proposed Budget – Year 2016

	Expense	Income	Levy Amount
GENERAL REVENUE			
Payroll – including PERA, Medicare, IRS, MN Revenue	31,000		
Office Supplies	1,000		
Mileage	1,500		
Elections - judges, machines	5,000		
Stearns County - Assessments, Taxation, etc	13,500		
MN Assoc of Townships - Workers Comp	7,000		
Township Association Dues	1,700		
Legal Notices	2,000		
Attorney Fees	3,000		
Utilities	7,500		
Compost / garbage	1,000		
Facility Debt Payment	76,000		
Miscellaneous	4,000		
Permits, licenses, public hearings, etc.		2,000	
Midcontinent Cable		2,500	
Total	154,200	4,500	149,700
ROAD & BRIDGE			
Payroll – including PERA, Medicare, IRS, MN Revenue	48,000		
Road maintenance & repair	11,300		
Fuel	11,000		
Truck maintenance	14,000		
Salt sand	18,000		
Shop Materials	1,200		
Reconstruction & improvements	124,900		
Signs	2,000		
Gas & gravel tax		32,000	
Total	230,400	32,000	198,400
FIRE			
Fire protection fees	66,000		
Total	66,000	0	66,000
CAPITAL IMPROVEMENT			
Capital fund	10,000		
Total	10,000	0	10,000
Grand Total	460,600	36,500	424,100

Clerk Financial Report - Year End 2014

Avon Township

For the Period 01/01/2014 to 12/31/2014

Name of Fund	Beginning Balance	Total Receipts	Total Disbursed	Ending Balance
General Revenue	\$76,380.06	\$170,686.61	\$160,294.62	\$86,772.05
Road and Bridge	\$399,833.37	\$232,966.05	\$580,457.48	\$52,341.94
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Road Damage Deposit	\$400.00	\$800.00	\$200.00	\$1,000.00
Capital Reserve				
Fund	<u>\$68,027.20</u>	<u>\$13,752.24</u>	<u>\$29,082.52</u>	<u>\$52,696.92</u>
Totals	\$554,268.15	\$480,074.55	\$835,434.62	\$198,908.08

Bank Accounts

Bank Accounts	Account Balances (12/31/2014)
Avon Checking	Checking (Avon State Bank) <u>\$14,348.48</u> Outstanding Checks <u>\$452,725.30</u> Ending Checkbook Balance <u>-\$438,376.82</u>

Avon Savings Money Market (Avon State Bank) \$527,638.99

Credit Union Savings Money Market (Credit Union) \$109,645.91

End of the Year Bank Balance \$198,908.08

Supervisor Bresnahan

Clerk Stephen Saupe

Supervisor John Merdan

Supervisor Roger Nelson



TREASURER FINANCIAL REPORT - YEAR ENDING 2014

Avon Township

For the Period 01/01/2014 to 12/31/2014

Name of Fund	Beginning Balance	Total Receipts	Total Disbursed	Ending Balance
General Revenue	\$ 76,380.06	\$ 170,686.61	\$ 160,294.62	\$ 86,772.05
Road and Bridge	\$ 399,833.37	\$ 232,966.05	\$ 580,457.48	\$ 52,341.94
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Road Damage Deposit	\$ 400.00	\$ 800.00	\$ 200.00	\$ 1,000.00
Capital Reserve Fund	\$ 68,027.20	\$ 13,752.24	\$ 29,082.52	\$ 52,696.92
TOTALS	\$ 554,268.15	\$ 480,074.55	\$ 835,434.62	\$ 198,908.08

Bank Accounts and Balances for year ending 2014

Avon Checking:	\$ 14,348.48	Checking Avon:	\$ (438,376.82)
outstanding checks:	\$ (452,725.30)	MMR Avon Bank:	\$ 527,638.99
Checking Balance:	\$ (438,376.82)	MMR Credit Union:	\$ 109,645.91
Total Balance in all accounts:			\$ 198,908.08

Richard Bresnahan - Supervisor

Date

John Merdan - Supervisor

Date

Roger Nelson - Supervisor

Date