

# Avon Township Board of Audit Meeting – Minutes

## January 30, 2019

**Call to order** – Supervisor Mike Linn called the meeting to order at 7:00 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: LeRoy Gondringer, Mike Linn, Kelly Martini, Ken Mergen, and Stephen Saupe. Also present: Marion Gondringer (*Deputy Clerk*), Paul Buttweiler (*Deputy Treasurer*), Rich Sanoski (*Planning Commission*).

**Approval of agenda** – Gondringer moved to approve the agenda. Mergen second. All in favor. Motion carried.

### **Scheduled Business**

- 1. Examination of Claims** – The Supervisors audited the claims. One claim from each month was randomly selected, examined and compared to the records maintained independently by the Treasurer and the Clerk/Deputy Clerk. The claims were found to be in order; all claims were allowed. (A summary of claims examined and allowed is given in **Table 1**). Gondringer moved to accept the audit of the 2019 claims. Second by Mergen. All in favor. Motion carried.

<b>Claim #</b>	<b>Date</b>	<b>Amount</b>	<b>Claim</b>	<b>Allow?</b>
3487	1/2/19	\$1631.46	Stearns County Assoc. of Townships	Yes
3509	2/13/19	\$62.78	CenturyLink	Yes
3524	3/6/19	\$789.64	Xcel Energy	Yes
3548	4/3/19	\$11,262.50	Westwood Professionals	Yes
3562	5/1/19	\$421.30	Xcel Energy	Yes
3589	6/5/19	\$21.98	Mac's Albany (Blue Tarp Credit)	Yes
3606	7/3/19	\$61.56	Mac's Albany	Yes
3627	8/7/19	\$2405.00	Westwood Professionals	Yes
3645	9/4/19	\$500.00	Caleb Oberg – refund damage deposit	Yes
3667	10/2/19	\$83.30	The Store	Yes
3682	11/6/19	\$729.67	Rinke-Noonan ( <i>check voided</i> )	Yes
3712	12/5/19	\$525.00	Weaver's Tree Service	Yes

- 2. Examine / Audit Town Accounts** – The year-end financial records maintained independently by the Treasurer (**Figure 1**) and by the Clerk/Deputy Clerk (**Figure 2**) were examined and compared. These records matched. Initially, the Clerk/Deputy Clerk records showed that they were \$2000 different than the Treasurer's records. This is a matter of bookkeeping. The Clerk/Deputy Clerk did not include the Demolition Escrow amount in the year-end-report, but the Treasurer did so. This was corrected for the final Clerk/Deputy Clerk financial statement. Negative numbers in financial statements will be shown with parentheses. Mergen moved to approve the audit of the Town financial records. Gondringer second. All in favor. Motion carried.
- 3. Examine / Audit Bank Accounts** – The bank account balances independently maintained by the Treasurer (**Figure 1**) and Clerk/Deputy Clerk (**Figure 2**) were examined and compared. They were identical. Motion by Mergen to approve the audit of the bank records. Second by Linn. All in favor. Motion carried.
- 4. Budget for 2021** – After examining the budgeted and actual disbursements and receipts for 2019, and reviewing the 2020 budget, the Supervisors determined the budget amounts for 2021.
- 5. Levy for 2021** – Analyzing the financial status of the Township, the Supervisors determined the levy amounts for 2021, which will be recommended to the residents for approval at the Annual Meeting. The recommended

levy amounts are: General Revenue - \$79,150; Road & Bridge - \$307,300; Fire - \$75,000; Capital Reserve - \$9,000, for a total levy of \$470,450. The levy is the same as last year (*for details, see Levy History Below*) Motion by Gondringer to approve the budget and to recommend to the residents of Avon Township at the Annual Meeting a total levy of \$470,450 with a General Revenue levy of \$79,150, a Road & Bridge levy of \$307,300, a Fire Fund levy of \$75,000, and a Capital Reserve levy of \$9,000. Second by Mergen. All in favor. Motion carried.

**Levy History:**

Fund	2010	2011	2012-2019	2020	2021
General Revenue	\$34,200	\$43,300	...	\$82,850	\$79,150
Road & Bridge	\$300,800	\$315,800	...	\$315,600	\$307,300
Fire	\$55,000	\$55,000	...	\$70,000	\$75,000
Capital Reserve	\$25,000	\$10,000	...	\$2,000	\$9,000
Total	\$415,000	\$424,100	all \$424,100	\$470,450	\$470,450

**6. Adjournment** – Motion by Mergen to adjourn the meeting at 9:00 PM. Second by Gondringer. All in favor. Motion carried.

Respectfully submitted,  
 Stephen G. Saupe, Clerk

Clerk signature: \_\_\_\_\_ date: \_\_\_\_\_;

**Supervisor Approval:** \_\_\_\_\_ date: \_\_\_\_\_

\_\_\_\_\_  
 LeRoy Gondringer

\_\_\_\_\_  
 Mike Linn

\_\_\_\_\_  
 Ken Mergen

Figure 1. Treasurer 2019 End-of-year financial statement

1/23/2020

Statement of Receipts, Disbursements and Balances (Schedule 1)

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Total Balance
General Fund	180,459.74	178,447.98	0.00	0.00	201,889.41	0.00	2,000.00	155,018.31	0.00	155,018.31
Road and Bridge	315,243.47	236,381.42	0.00	0.00	180,952.38	0.00	0.00	370,672.51	0.00	370,672.51
Demolition Escrow	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
Road Damage Deposit	1,850.00	2,000.00	0.00	0.00	1,000.00	0.00	0.00	2,850.00	0.00	2,850.00
Fire Fund	5,807.69	68,905.45	0.00	0.00	70,245.00	0.00	0.00	4,468.14	0.00	4,468.14
General Capital Projects	43,160.92	1,991.80	0.00	0.00	0.00	0.00	0.00	45,152.72	0.00	45,152.72
<b>Total:</b>	<b>546,521.82</b>	<b>487,726.65</b>	<b>0.00</b>	<b>2,000.00</b>	<b>454,086.79</b>	<b>0.00</b>	<b>2,000.00</b>	<b>580,161.68</b>	<b>0.00</b>	<b>580,161.68</b>

  

American Heritage Bank:	
Checking:	\$ 132,180.21
Outstanding checks:	\$ (311.96)
MMR:	\$ 435,456.87
CD:	\$ 2,000.00
Credit Union:	
MMR:	\$ 10,836.56
<b>Total of all accounts:</b>	<b>\$ 580,161.68</b>

  

Supervisor: Mike Linn	Date: 1-30-2020
Supervisor: Ken Mergen	Date: 1-30-2020
Supervisor: LeRoy Gondringer	Date: 1-30-2020

Figure 2. Clerk/Deputy Clerk 2019 End-of-year financial statement

Account Name	2019					
	Beginning Balance	Receipts	Disbursements	Fund Transfer In	Fund Transfer Out	Ending Balance
General revenue	\$ 180,459.74	\$178,447.98	\$ 201,889.41	0.00	\$ 2,000.00	\$ 155,018.31
Road and bridge	\$ 315,243.47	\$ 236,381.42	\$ 180,952.38	0.00	0.00	\$ 370,672.51
Demolition CD	0.00	0.00	0.00	2,000.00	0.00	\$ 2,000.00
Road Damage Deposit	\$ 1,850.00	\$ 2,000.00	\$ 1,000.00	0.00	0.00	\$ 2,850.00
Fire	\$ 5,807.69	\$ 68,905.45	\$ 70,245.00	0.00	0.00	\$ 4,468.14
Capital Reserve Fund	\$ 43,160.92	\$ 1,991.80	0.00	0.00	0.00	\$ 45,152.72
<b>Total</b>	<b>\$ 546,521.82</b>	<b>\$ 487,726.65</b>	<b>\$ 454,086.79</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 580,161.68</b>

  

Bank Account Balances 12/31/2019		
Account Name	Amount	Date
Checking (American Heritage Bank)	\$ 132,180.21	
Outstanding Checks	\$ (311.96)	
Deposits in Transit	0.00	
Checking Balance (American Heritage Bank)	\$ 131,868.25	
Money Market (American Heritage Bank)	\$ 435,456.87	
Money Market (Credit Union)	\$ 10,836.56	
<b>End of the Year Bank Subtotal Total</b>	<b>\$ 578,161.68</b>	
Demolition CD	\$ 2,000.00	
<b>Total of all Accounts</b>	<b>\$ 580,161.68</b>	

  

Building Bond	
Amount	Date
* Initial Amount - 05/19/2010	2011
Principal payments:	2012
	2013
	2014
	2015
	2016
	2017
	2018
	2019
<b>Paid to Date:</b>	\$ 560,000.00
<b>Remaining Balance:</b>	0.00