

Avon Township Board of Audit Meeting – Minutes

February 4, 2021

Call to order – Supervisor Mike Linn called the meeting to order at 7:03 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: Mike Linn, Kelly Martini, Ken Mergen, Rich Sanoski, and Stephen Saupe. Also present: Marion Gondringer (*Deputy Clerk*), Paul Buttweiler (*Deputy Treasurer*), LeRoy Gondringer (*Planning Commission*).

Approval of agenda – Sanoski 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 from January through October 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**). Linn moved to accept the audit of the 2020 claims. Second by Mergen. All in favor. Motion carried.

Table 1: Summary of the 2020 claims audited at the 2021 Audit Board Meeting				
Claim or Check #	Date	Amount	Claim	Allow?
3730	1/2/20	\$64.78	CenturyLink	Y
9871	2/5/20	\$732.00	Ryan Klaphake	Y
3759	3/4/20	\$319.16	Xcel	Y
3769	4/1/20	\$1.00	Kelly Martini (Beacon reimbursement)	Y
3796	5/6/20	\$227.82	The Store	Y
3808	6/3/20	\$170.40	PERA	Y
3825	7/1/20	\$68.19	Xcel	Y
3844	8/5/20	\$1000.00	City of Avon (compost site)	Y
3857	9/2/20	\$113.25	Kelly Martini	Y
3877	10/7/20	\$405.27	MN Revenue	Y

- 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. Linn moved to approve the audit of the Town financial records. Mergen 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 Linn to approve the audit of the bank records. Second by Mergen All in favor. Motion carried.
- 4. Budget for 2022** – After examining the budgeted and actual disbursements and receipts for 2020, and reviewing the 2021 budget, the Supervisors determined the budget amounts for 2022. See **Figure 3**.
- 5. Levy for 2022** – Analyzing the financial status of the Township, the Supervisors determined the levy amounts for 2022, which will be recommended to the residents for approval at the Annual Meeting. The recommended levy amounts are: General Revenue - \$86,110; Road & Bridge - \$309,840; Fire - \$75,000; Capital Reserve - \$2,000, for a total levy of \$472,950. The total levy is similar to last year (*for details, see Levy History below*). Motion by Linn to approve the budget and to recommend to the residents of Avon Township at the Annual Meeting a total levy of \$472,950 with a General Revenue levy of \$86,110, a Road & Bridge levy of \$309,840,

a Fire Fund levy of \$75,000, and a Capital Reserve levy of \$2,000. Second by Mergen. All in favor. Motion carried.

Levy History:

Fund	2010	2011	2012-2019	2020	2021	2022
General Revenue	\$34,200	\$43,300	...	\$82,850	\$79,150	\$86,110
Road & Bridge	\$300,800	\$315,800	...	\$315,600	\$307,300	\$309,840
Fire	\$55,000	\$55,000	...	\$70,000	\$75,000	\$75,000
Capital Reserve	\$25,000	\$10,000	...	\$2,000	\$9,000	\$2,000
Total	\$415,000	\$424,100	all \$424,100	\$470,450	\$470,450	\$472,950

6. Adjournment – Motion by Sanoski to adjourn the meeting at 8:36 PM. Second by Linn. All in favor. Motion carried.

Respectfully submitted,
Stephen G. Saupe, Clerk

Clerk signature: _____

date: _____

Supervisor Approval:

date: _____

Mike Linn

Ken Mergen

Rich Sanoski

Figure 1. Treasurer 2020 End-of-year financial statement

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Total Balance
General Fund	155,018.31	181,164.60	0.00	0.00	156,978.84	0.00	0.00	179,204.07	0.00	179,204.07
Road and Bridge	370,672.51	362,697.21	0.00	0.00	412,747.46	0.00	0.00	320,622.26	0.00	320,622.26
Demolition Escrow	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
Road Damage Deposit	2,850.00	3,000.00	0.00	0.00	1,700.00	0.00	0.00	4,150.00	0.00	4,150.00
Fire Fund	4,468.14	67,643.01	0.00	0.00	36,225.00	0.00	0.00	35,886.15	0.00	35,886.15
General Capital Projects	45,152.72	1,935.14	0.00	0.00	0.00	0.00	0.00	47,087.86	0.00	47,087.86
Total:	580,161.68	616,439.96	0.00	0.00	607,651.30	0.00	0.00	588,950.34	0.00	588,950.34

American Heritage Bank:	
Checking:	\$ 131,308.78
Outstanding checks:	\$ 1,341.98
MMR:	\$ 436,157.10
CD:	\$ 2,000.00
Credit Union:	\$ 20,826.44
MMR:	
Total of all accounts:	\$ 588,950.34

Supervisor: Mike Linn	Date: 2-4-2021
Supervisor: Ken Mergen	Date: 2-4-2021
Supervisor: Rich Sanoski	Date: 2-4-2021

Figure 2. Clerk/Deputy Clerk 2020 End-of-year financial statement

Clerk Financial Report 12/31/2020

Account Name	Beginning Balance	Receipts	Disbursements	2020 Ending Balance
General revenue	\$ 155,018.31	\$181,164.60	\$ 156,978.84	\$ 179,204.07
Road and bridge	\$ 370,672.51	\$ 362,697.21	\$ 412,747.46	\$ 320,622.26
Demolition CD	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
Road Damage Deposit	\$ 2,850.00	\$ 3,000.00	\$ 1,700.00	\$ 4,150.00
Fire	\$ 4,468.14	\$ 67,643.01	\$ 36,225.00	\$ 35,886.15
Capital Reserve Fund	\$ 45,152.72	\$ 1,935.14	\$ -	\$ 47,087.86
Total	\$ 580,161.68	\$ 616,439.96	\$ 607,651.30	\$ 588,950.34

Bank Account Balances 12/31/2020

Checking (American Heritage Bank)	\$ 131,308.78
Outstanding Checks	\$ (1,341.98)
Deposits in Transit	0.00
Checking Balance (American Heritage Bank)	\$ 129,966.80
Money Market (American Heritage Bank)	\$ 436,157.10
Money Market (Credit Union)	\$ 20,826.44
End of the Year Bank Subtotal Total	\$ 586,950.34
Demolition CD	\$2,000.00
Total	\$ 588,950.34


 Supervisor Mike Linn

 Clerk Stephen Sauger


 Supervisor Ken Mergen
 2-4-2021
 Date


 Supervisor Rich Sanoski

Figure 3. Levy Worksheet

2020 Receipts	2020 Disbursements	Budget 2022	Income 2022	Levy 2022
General Revenue				
Prop tax	\$ 110,770.37	\$ 12,025.77	\$ 13,000.00	
Mobile Home tax	\$ 52.22	\$ 6,855.25	\$ 6,000.00	
Permits	\$ 4,312.70	\$ 14,683.25	\$ 14,600.00	
Election	\$ 8.00	\$ 13,786.76	\$ 13,800.00	
Grants (Co)	\$ 2,000.00	\$ 6,452.83	\$ 6,500.00	
Interest	\$ 752.85	\$ 609.95	\$ 500.00	
Cable	\$ 3,915.02	\$ 35,160.29	\$ 31,490.00	
Solar	\$ 1,028.44	\$ 8,346.00	\$ 5,000.00	
		\$ 1,094.00	\$ 1,210.00	
		\$ 7.50	\$ 10.00	
CARES ACT	\$ 58,325.00	\$ 57,957.24		
			\$ 500.00	
			\$ 3,500.00	
			\$ 2,000.00	
Totals;	\$ 181,164.60	\$ 156,978.84	\$ 92,110.00	\$ 86,110.00
Road & Bridge				
Prop tax	\$ 303,409.57	\$ 176.00	\$ 100.00	
Mobile Home tax	\$ 93.90	\$ 3,191.25	\$ 3,000.00	
Gravel Tax	\$ 326.04	\$ 8,167.18	\$ 8,000.00	
Gas Tax	\$ 43,968.66	\$ 350,782.98	\$ 277,740.00	
911 sign	\$ 325.00	\$ 2,476.42	\$ 2,500.00	
Permits (drive permit)	\$ 300.00	\$ 6,057.56	\$ 5,500.00	
Refund Stantec	\$ 14,274.04	\$ 13,294.00	\$ 14,000.00	
		\$ 9,396.80	\$ 13,000.00	
		\$ 9,392.14	\$ 15,000.00	
		\$ 6,672.45	\$ 8,500.00	
		\$ 2,515.68	\$ 2,500.00	
		\$ 625.00	\$ -	
			\$ 40,000.00	
TOTALS:	\$ 362,697.21	\$ 412,747.46	\$ 349,840.00	\$ 309,840.00
Fire				
	\$ 67,643.01	\$ 36,225.00	\$ 75,000.00	
TOTALS:	\$ 3,000.00	\$ 1,700.00	\$ 75,000.00	\$ 75,000.00
Rd Damage Deposit/Retund				
Capital Improvements				
Capital Improvements	\$ 1,935.14	\$ -		
Totals:	\$ 1,935.14	\$ -		\$ 2,000.00
GRAND TOTALS:	\$ 616,439.96	\$ 607,651.30	\$ 516,950.00	\$ 472,950.00