

Township of Avon
County of Stearns | State of Minnesota

Audit Board Report for 2022

The Board of Supervisors for the Town of Avon met on February 8, 2022 in their capacity as the annual Board of Audit as required by State Law. All claims submitted to the Town during 2021 were brought before the Board of Supervisors. The Supervisors divided up roles to ensure different people were involved with the different parts of this internal audit review. Claims were randomly selected and examined in detail. A listing of the specific claims examined in the audit accompanies the Audit Board Minutes. A listing of all claims against the Township accompanies the monthly Clerk minutes. No discrepancies were found. No claims were denied for payment. The financial records (year-end cash control statement & bank account summary) maintained separately and independently by the Treasurer and Clerk (Deputy Clerk) were identical. As a result of this audit, no discrepancies were found.

The year-end cash control statement for the Township as of December 31, 2021 is given below:

Avon Township Year End Cash Control Statement – 2021				
	Adjusted Beginning Balance (\$)	Receipts (\$)	Disbursements (\$)	Ending Balance (\$)
General Revenue	\$179,390.63	\$111,838.38	\$104,149.86	\$187,079.15
Road & Bridge	\$320,622.26	\$339,038.18	\$425,356.40	\$234,304.04
Road Damage Deposit	\$4,150	-	\$1,200	\$2,950.00
Demolition Escrow	\$2,000	-	-	\$2,000
Fire	\$35,886.15	\$73,843.61	\$128,818.00	(\$19,088.24)
Capital Reserve	\$47,087.86	\$8,658.09	\$2,400	\$53,345.95
ARPA Grant	-	\$131,160.20	\$750.97	\$130,409.23
Total	\$589,136.90	\$664,538.46	\$662,675.23	\$591,000.13

The funds in Township Accounts as of December 31, 2021 are summarized below:

Avon Township Year End Bank Account Summary – 2021	
Account	Amount (\$)
Checking (<i>American Heritage Bank</i>)	\$131,883.13
Outstanding Checks (<i>American Heritage Bank</i>)	\$553.38
Money Market (<i>American Heritage Bank</i>)	\$436,811.78
Money Market (<i>Credit Union</i>)	\$20,858.60
CD (Demolition escrow)	\$2,000
Total	\$591,000.13

The Supervisors analyzed the receipts and disbursements for 2021, the budget for 2022, and then determined a budget for 2023. Based on their analysis, the Supervisors recommend the following levy amounts for 2023: Total levy – \$530,000; General Revenue – \$101,310; Road & Bridge – \$343,690; Fire – \$83,000; Capital Reserve – \$2,000. The levy amount recommended by the Supervisors are the same as last year.

Conclusion: The Township is in good financial shape. The Township also has \$131,160.20 in American Rescue Plan Act (ARPA) funds. We expect to receive an approximately equal amount later this summer. Original guidelines for use of these funds were relatively restrictive. However, new guidelines allow the Town to use these funds for vehicles, road maintenance and other critical expenses. These monies are welcome additions to the budget and will help to fund items such as a new snowplow and tractor that would have been difficult to fund through our budgeted levy.

Supervisor Approval

LeRoy Gondringer

Will Huston

Rich Sanoski

Attest

Stephen G. Saupe, Clerk

Date