

Minutes of the Avon Township Board of Audit Meeting

February 8, 2024

Call to Order – Supervisor LeRoy Gondringer called the meeting to order at 7:00 PM in the Main Chamber of the Avon Township Hall, 16881 Queens Road, Avon (MN). The meeting was also available via Zoom (see website for login instructions).

Pledge of Allegiance – the Pledge was recited.

Roll Call – Present: LeRoy Gondringer, Chad Klocker, Kelly Martini, Rich Sanoski, Stephen Saupe. Also present: Paul Buttweiler (*Deputy Treasurer*), Marion Gondringer (*Deputy Clerk*), Lori Yurczyk (*PC chair*), Craig Blonigen (*PC Vice-chair*),.

Agenda – Discussion of the Annual Meeting agenda was added to the agenda. Sanoski moved to approve the agenda as amended. Klocker second. All in favor. Motion carried.

Scheduled Business

1. **Examination of Claims** – The Supervisors audited the claims. There were about 200 total claims in 2023. Marion Gondringer randomly selected one claim from each month (January – December). Each claim was examined and compared to the records maintained independently by the Treasurer and Clerk/Deputy Clerk. The claims were found to be in order; all claims were allowed. A summary of the claims that were reviewed and allowed is given in **Table 1**. Sanoski moved to approve the audit of the claims. Klocker second. All in favor. Motion carried.

Table 1: Summary of the 2023 claims audited at the 2024 Audit Board Meeting				
Claim/check #	Date (2023)	Amount	Claim	Allowed?
4407	Jan 4	\$136.50	Star Publications	Yes
4416	Feb 1	\$50.00	CenturyLink – internet	Yes
10775	Mar 1	\$443.28	Dylan Hedlund – snow	Yes
4447	Apr 5	\$7.50	Safety Deposit Box	Yes
4466	May 3	\$638.76	Xcel	Yes
4481	Jun 7	\$141.80	PERA	Yes
4502	Jul 5	\$325.00	Lange Trenching – sweep	Yes
4519	Aug 9	\$458.00	Red Line Apparel – safety	Yes
4539	Sep 6	\$180.90	Mac’s Albany	Yes
4552	Oct 4	\$107.00	Summit Fire Protection	Yes
4577	Nov 1	\$92.00	Stearns County Recorder	Yes
4592	Dec 6	\$223.07	PERA	Yes

2. **Examination of Receipts** – The Supervisors audited the receipts. One receipt from each month (January through December) was randomly selected by Marion Gondringer, examined and compared to the records maintained independently by the Treasurer and the Clerk/Deputy Clerk. The receipts were found to be in order. A summary of the receipts examined and allowed is given in **Table 2**. Sanoski moved to accept the audit of the 2023 receipts. Second by Klocker. All in favor. Motion carried.

3. **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. The two sets of record matched. Sanoski moved to approve the audit of the Clerk/Deputy Clerk and Treasurer year-end cash control statements. Klocker second. All in favor.

Table 2: Summary of the 2023 receipts audited at the 2024 Audit Board Meeting

Receipt #	Date	Amount	Receipt	OK
1734	Jan 12	\$329.05	MidCo	Yes
1741	Feb 27	\$2.00	Richard Bresnahan – filing fee	Yes
1752	Mar 16	\$41,693.70	Stearns Co Gas Tax	Yes
1759	Apr 24	\$599.76	MN State – ACH	Yes
1765	May 31	\$11.56	Magnifi – interest	Yes
1770	Jun 6	\$25.00	Stearns Abstract – Search	Yes
1783	Jul 3	\$400.00	Rich Sanoski – CUP	Yes
1790	Aug 1	\$50.00	Stearns Abstract Search	Yes
1801	Sep 5	\$25.00	Cert. of Compliance	Yes
1807	Oct 2	\$25.00	Cert. of Compliance	Yes
1819	Nov 16	\$2,106.00	Stearns Co – rip rap	Yes
1826	Dec 31	\$336.86	American Heritage - interest	Yes

4. **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 Sanoski to approve the audit of the bank records. Second by Klocker. All in favor. Motion carried.
5. **Audit Board Report** – the Supervisors summarized the results of the 2024 audit in the Audit Board Report (*see separate document*).
6. **Budget for 2025** – The Supervisors examined the budgeted and actual disbursements and receipts from 2023, and then developed a budget for 2025 (**Figure 3**).
7. **Levy for 2025** – After analyzing the financial status of the Township and the Levy History (**Table 3**), the Supervisors determined the levy amounts for 2025 that they will recommend to the residents for approval at the Annual Meeting (**Table 4**). Motion by Sanoski to approve the budget and to recommend to the residents of Avon Township at the Annual Meeting a total levy of \$644,100, with a General Revenue fund levy of \$112,350, a Road & Bridge levy of \$376,750, a Fire Fund levy of \$150,000, and a Capital Reserve levy of \$5,000. The total levy recommended is the same as last year.

Table 3: Avon Township Levy History (see previous Audit minutes for years prior to 2016)

Fund	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Revenue	\$149,700	\$155,000	\$162,000	\$156,000	\$82,850	\$82,850	\$86,110	\$101,310	\$109,350
Road & Bridge	\$198,400	\$199,100	\$196,100	\$196,100	\$315,600	\$315,600	\$350,000	\$343,690	\$379,750
Fire	\$66,000	\$68,000	\$63,000	\$70,000	\$70,000	\$70,000	\$92,000	\$83,000	\$150,000
Capital Reserve	\$10,000	\$2,000	\$3,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$5,000
Total	\$424,100	\$424,100	\$424,100	\$424,100	\$470,450	\$470,450	\$530,110	\$530,000	\$644,100

Table 4: Proposed Levy for 2025	
Fund	Amount
General Revenue	\$112,350
Road & Bridge	\$376,750
Fire	\$150,000
Capital Reserve	\$5,000
Total	\$644,100

- 8. **Annual Meeting** – the tentative agenda for the upcoming Annual Meeting was discussed. It will be brought to the March Supervisors’ meeting for final approval.
- 9. **Adjournment** – Motion by Sanoski to adjourn the meeting at 9:00 PM. Second by Klocker. All in favor. Motion carried. Meeting adjourned.

Respectfully submitted,
 Stephen G. Saupe, Clerk

date: March 2, 2024

Supervisor Approval:

date: _____

 LeRoy Gondringer

 Chad Klocker

 Rich Sanoski

Figure 1. Treasurer 2023 Year-end Cash Control & Financial Statement

Avon Township		Cash Control Statement					1/19/2024	
For the Period : 1/1/2023 To 12/31/2023		Beginning Balance	Total Receipts	Total Disbursed	Ending Balance	Less Deposits in Transit	Plus Outstanding Checks	Total Per Bank Statement
General Fund		\$181,798.30	\$129,434.41	\$92,725.48	\$218,507.23	\$0.00	\$1,420.40	\$219,927.63
Road and Bridge		\$224,340.41	\$402,093.08	\$566,566.94	\$59,866.55	\$0.00	\$184.67	\$60,051.22
Demolition Escrow - Maciejewski		\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Novel Solar Decommissioning Escro		\$0.00	\$262,500.00	\$262,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Novel Vegetation Plan Escro		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Road Damage Deposit		\$2,950.00	\$1,500.00	\$1,000.00	\$3,450.00	\$0.00	\$0.00	\$3,450.00
Fire Fund		(\$3,709.69)	\$80,153.19	\$43,086.50	\$33,357.00	\$0.00	\$0.00	\$33,357.00
General Capital Projects		\$41,476.52	\$5,997.83	\$1,199.00	\$46,275.35	\$0.00	\$0.00	\$46,275.35
ARPA Fund		\$181,613.30	\$0.00	\$0.00	\$181,613.30	\$0.00	\$0.00	\$181,613.30
Total		\$630,468.84	\$881,678.51	\$969,077.92	\$543,089.43	\$0.00	\$1,605.07	\$544,674.50

	 Chad Klockner City Council/Town Board, Town Supervisor Date: 2-8-24	 Leroy Gondringer Chair, Town Supervisor Date: 2-8-24
	 Richard Sanoški Vice Chair, Town Supervisor Date: 2-08-24	

American Heritage Bank:	
Checking:	\$ 240,653.62
MMR:	\$ 282,990.97
Magnifi:	
MMR:	\$ 21,029.91
TOTAL:	\$ 544,674.50

Figure 2. Clerk/Deputy Clerk 2023 Year-end Cash Control & Financial Statement

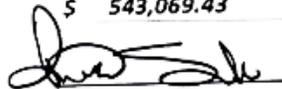
Clerk Financial Report 12/31/2023

Account Name	Beginning Balance	2023		Ending Balance
		Receipts	Disbursements	
General revenue	\$ 181,798.30	\$ 129,434.41	\$ 92,725.48	\$ 218,507.23
Road and bridge	\$ 224,340.41	\$ 402,093.08	\$ 566,566.94	\$ 59,866.55
Demolition CD	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
Novel Solar Demo Escrow	\$ -	\$ 262,500.00	\$ 262,500.00	\$ -
Road Damage Deposit	\$ 2,950.00	\$ 1,500.00	\$ 1,000.00	\$ 3,450.00
Fire	\$ (3,709.69)	\$ 80,153.19	\$ 43,086.50	\$ 33,357.00
Capital Reserve Fund	\$ 41,476.52	\$ 5,997.83	\$ 1,199.00	\$ 46,275.35
ARPA Grant	\$ 181,613.30	\$ -	\$ -	\$ 181,613.30
Total	\$ 630,468.84	\$ 881,678.51	\$ 969,077.92	\$ 543,069.43

Bank Account Balances 12/31/2023

Checking (American Heritage Bank)	\$ 240,653.62	-Cleared bal
Outstanding Checks		\$ 1,605.07
Deposits in Transit		\$ -
Checking Balance (American Heritage Bank)		\$ 239,048.55
Money Market (American Heritage Bank)	\$ 282,990.97	
Money Market (Credit Union)	\$ 21,029.91	
End of the Year Subtotal	\$ 544,674.50	
End of year minus outstanding checks value	\$ 543,069.43	


 Supervisor LeRoy Gondringer
 Chair


 Supervisor Richard Sanoski
 Vice Chair


 Supervisor Chad Klocker

 Clerk Stephen Saupe

 Date

Trailer Demolition CD value	\$ 2,000.00
Solar Decom Escrow value	\$ 205,975.65
Solar Vegetation Escrow value	\$ 64,367.39
Total with CD values	\$ 815,412.47

Figure 3. Avon Township Budget Planning Worksheet

Avon Township Proposed Budget – Year 2025; Reviewed February 2024							
GENERAL REVENUE	Actual Expenses in 2023	Actual Income in 2023	Predicted Expenses for 2025	Predicted Income for 2025	2025 Levy	% of total	2024 Levy
Election - judge stipends, machine rental, County admin. fees	\$ 5,064.00		\$ 6,000.00				
Insurance - MAT Workers Comp, building, vehicles	\$ 6,393.00		\$ 6,000.00				
Office - printers, furniture, expendable supplies, postage	\$ 1,124.00		\$ 1,500.00				
Legal - Notices	\$ 983.00		\$ 1,000.00				
Legal - Attorney fees	\$ 1,620.00		\$ 2,000.00				
Mileage	\$ 469.00		\$ 600.00				
Payroll - wages incl. Clerk, Treasurer, deputies, meeting stipends, PERA, Medicare, IRS, MN Rev	\$ 53,230.00		\$ 70,000.00				
Township Admin - MAT Dues, workshop & conferences, Co Assessor fee	\$ 16,731.00		\$ 17,000.00				
Town Hall (Maintenance) - cleaning supplies, concrete, garage door	\$ 3,520.00		\$ 3,500.00				
Town Hall - awards, celebrations, memorials, meetings			\$ 250.00				
Utilities - electric, internet, propane, septic	\$ 8,530.00		\$ 9,000.00				
Utilities - garbage, sanitation, compost site fee	\$ 1,329.00		\$ 1,200.00				
Receipts (Permits & Fees) - CUP, IUP, variances, Cert of Compliance, liquor license, encroachment agreements		\$ 4,700.00		\$ 2,000.00			
Receipts (Services) - Special assessment searches		\$ 550.00		\$ 200.00			
Receipts (Interest)		\$ 550.00		\$ 1,000.00			
Receipts (Royalties) - Midcontinent Cable (\$300/mo), Solar		\$ 5,840.00		\$ 2,500.00			
General Fund Total	\$ 98,993.00	#####	\$ 118,050.00	\$ 5,700.00	\$ 112,350.00	16.94	#####
ROAD & BRIDGE							
Fuel - gas, oil	\$ 9,650.00		\$ 10,000.00				
Payroll – Maint employee, plow drivers, Medicare, IRS, MN Revenue	\$ 28,500.00		\$ 30,000.00				
Roads (Reconstruction) - Resurface, rebuild, improvements	\$427,082.00		\$ 300,000.00				
Roads (Maintenance) - Repair, tar patch, surveys	\$ 46,600.00		\$ 50,000.00				
Roads (Snow) - Salt sand	\$ 22,460.00		\$ 12,000.00				
Signs - replacement, lost, stolen	\$ 695.00		\$ 500.00				
Truck - maintenance, registrations, shop materials, tools	\$ 18,600.00		\$ 16,000.00				
Weed control - seeder rent, chemicals, tree removal	\$ 450.00		\$ 5,500.00				
Receipts - County Gas & Gravel tax payments		#####		\$ 47,250.00			
Road & Bridge Total	\$554,037.00	#####	\$ 424,000.00	\$ 47,250.00	\$ 376,750.00	60.83	\$379,750.00
Fire Fund							
Fire - Annual protection fees			\$ 100,000.00				
Fire - Fire Hall payment			\$ 50,000.00				
Fire Total			\$ 150,000.00	\$ -	\$ 150,000.00	21.52	\$150,000.00
Capital							
Capital fund - snow plow, equipment, etc.			\$ 5,000.00		\$ 5,000.00	0.72	\$ 5,000.00
Grand Totals			\$ 697,050.00	\$ 52,950.00	\$ 644,100.00	100.00	\$644,100.00