

Windemere Township

Clerk & Treasurer's Report

BOARD OF AUDIT REVIEWED YEAR-END RESULTS

AS OF DECEMBER 31, 2022

2022 Highlights

- Total revenue above estimate (6.7%)
 - Tax forfeiture sales
 - Gas tax refund
- Total expenses significantly below estimate (-37%)
 - Deferred road projects (-\$217,000)
- Allocated all 2022 levy revenue to Roads & Bridges Fund
- Increased reserves by over \$131,000

Revenue & Expense Comparison: FY 2022 vs 2021

		2022	2021
Total Revenue	Budgeted \$570,800	\$608,823.88	\$600,593.48
Expenses			
41100 · Supervisory		19,957.98	13,600.85
41400 · Clerk and Operations		58,925.28	45,049.11
41500 · Treasurer and Financial Management		26,156.61	27,164.16
41600 · Legal Services		32,067.83	4,856.25
41900 · Planning & Zoning / Other		27,920.88	27,591.31
42000 · Public Safety and Fire		88,241.30	87,656.03
43000 · Highways, Streets, Roadways, Sanitation		<u>223,791.68</u>	<u>741,055.39</u>
Total Expenses	Budgeted \$757,660	\$477,061.56	\$946,973.10
Revenue minus Expenses		\$131,762.32	-\$346,379.62

2022 Revenue by Source

General Property Taxes:	\$400,653	Current and delinquent
State Local Government Aid:	102,846	\$96k in final COVID/ARPA funds
Refund of Gas Tax:	56,304	
Tax Forfeiture Sales:	25,279	
Zoning permits:	8,387	Below average zoning permits
Interest Earnings:	7,440	Investing began again @ higher rates
Miscellaneous Revenues:	6,081	Soil & Water Conservation District
Payment in Lieu of Taxes:	<u>1,834</u>	
Total Revenue:	\$608,824	

2022 Expense Summary

Expenses totaled over \$477,000

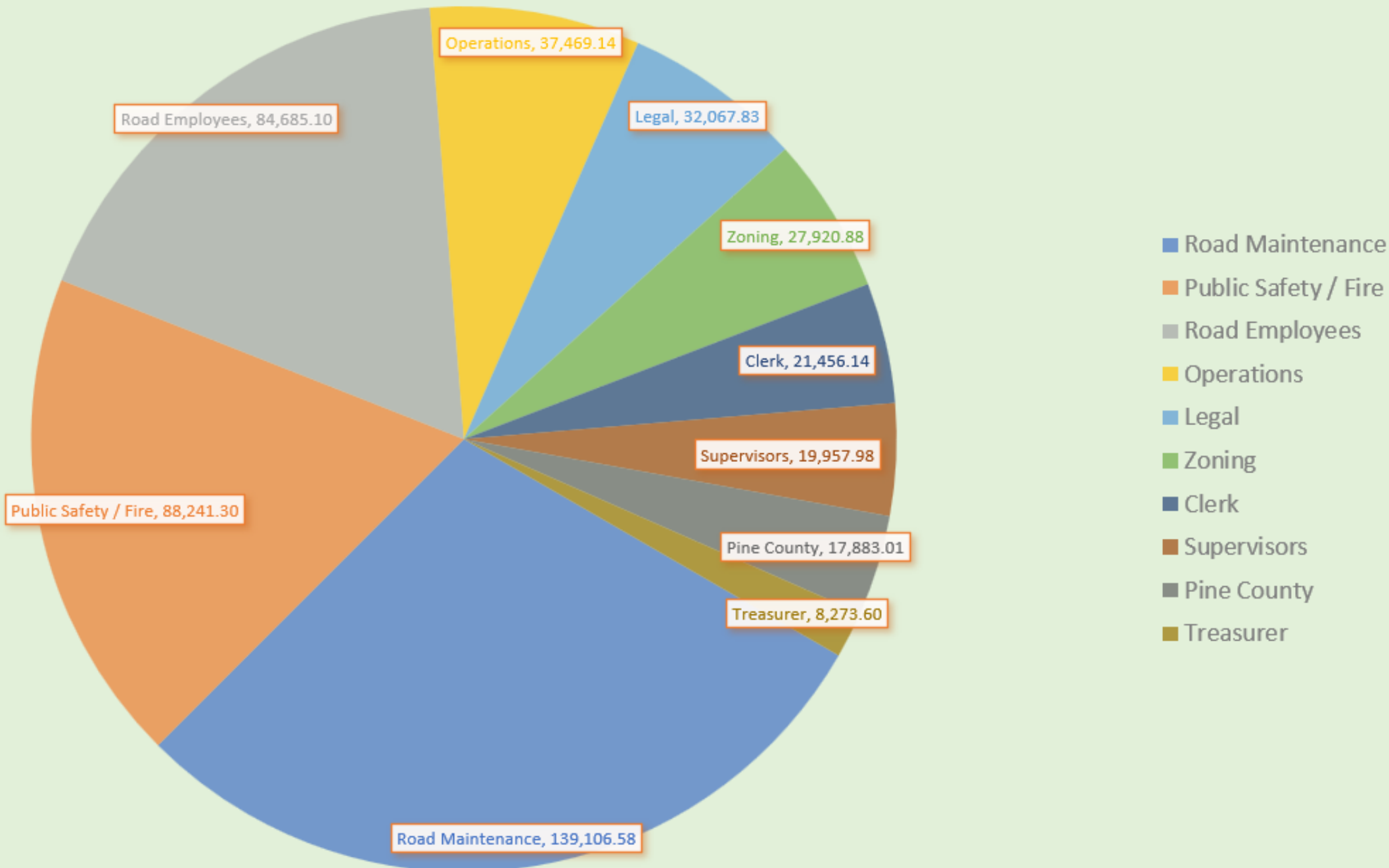
Paid 82 different “vendors” (any non-payroll payments)

Paid 10 employees

Road projects:

- Palon Road crack filing
- Minor asphalt repairs
- Rush Blvd engineering
- 295 loads of gravel delivered
- S.L. outlet feasibility study

2022 EXPENSES BY CATEGORY



Account Balance Totals as of December 31, 2022

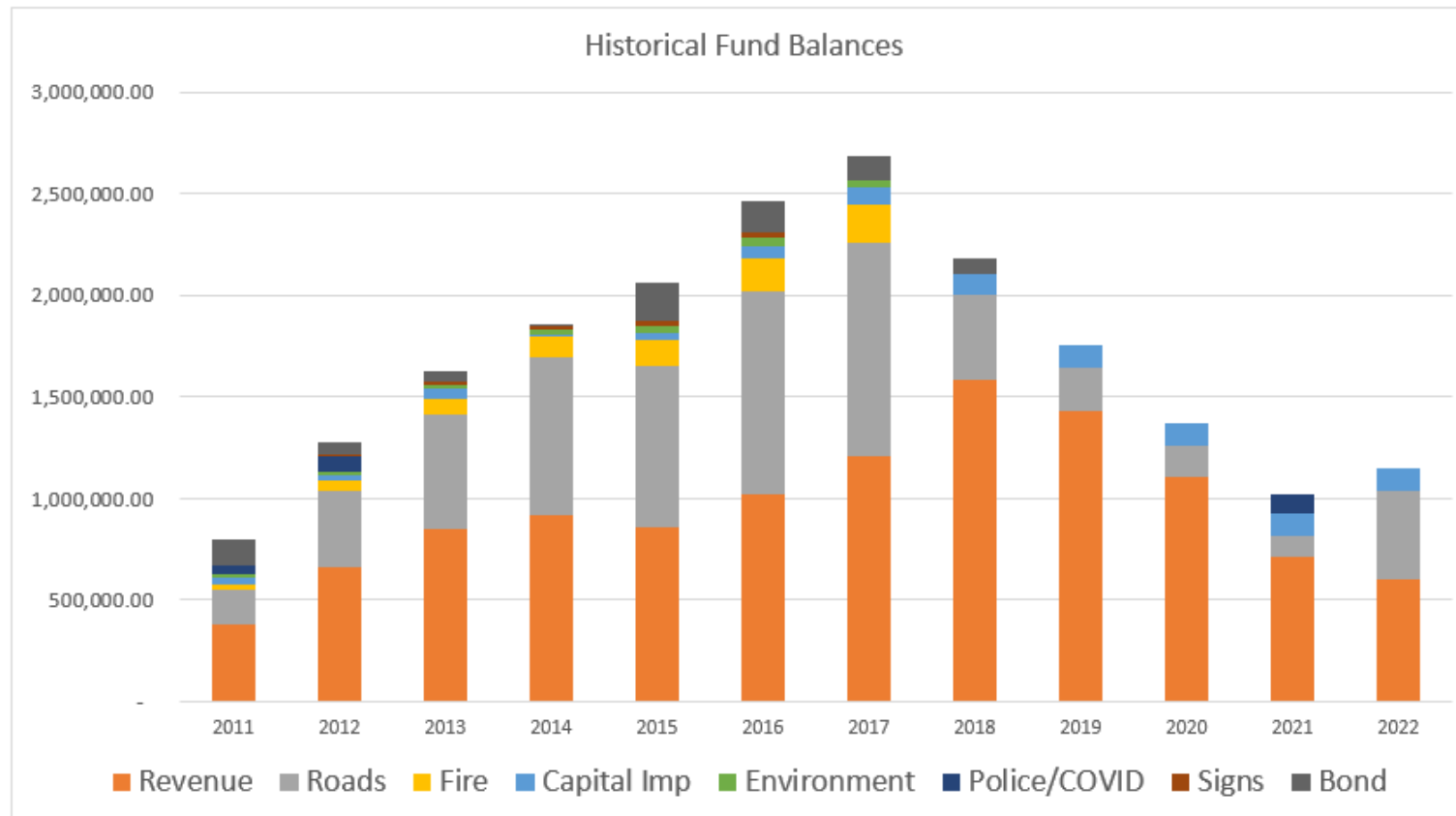
Checking/Savings	Balance
First National Bank Checking	647,487.75
First National Bank EFT	50.00
U.S. Bank Commercial	53.99
U.S. Bank Money Center	<u>503,495.17</u>
Total Checking/Savings	1,151,086.91

Account Balances by Fund as of December 31, 2022

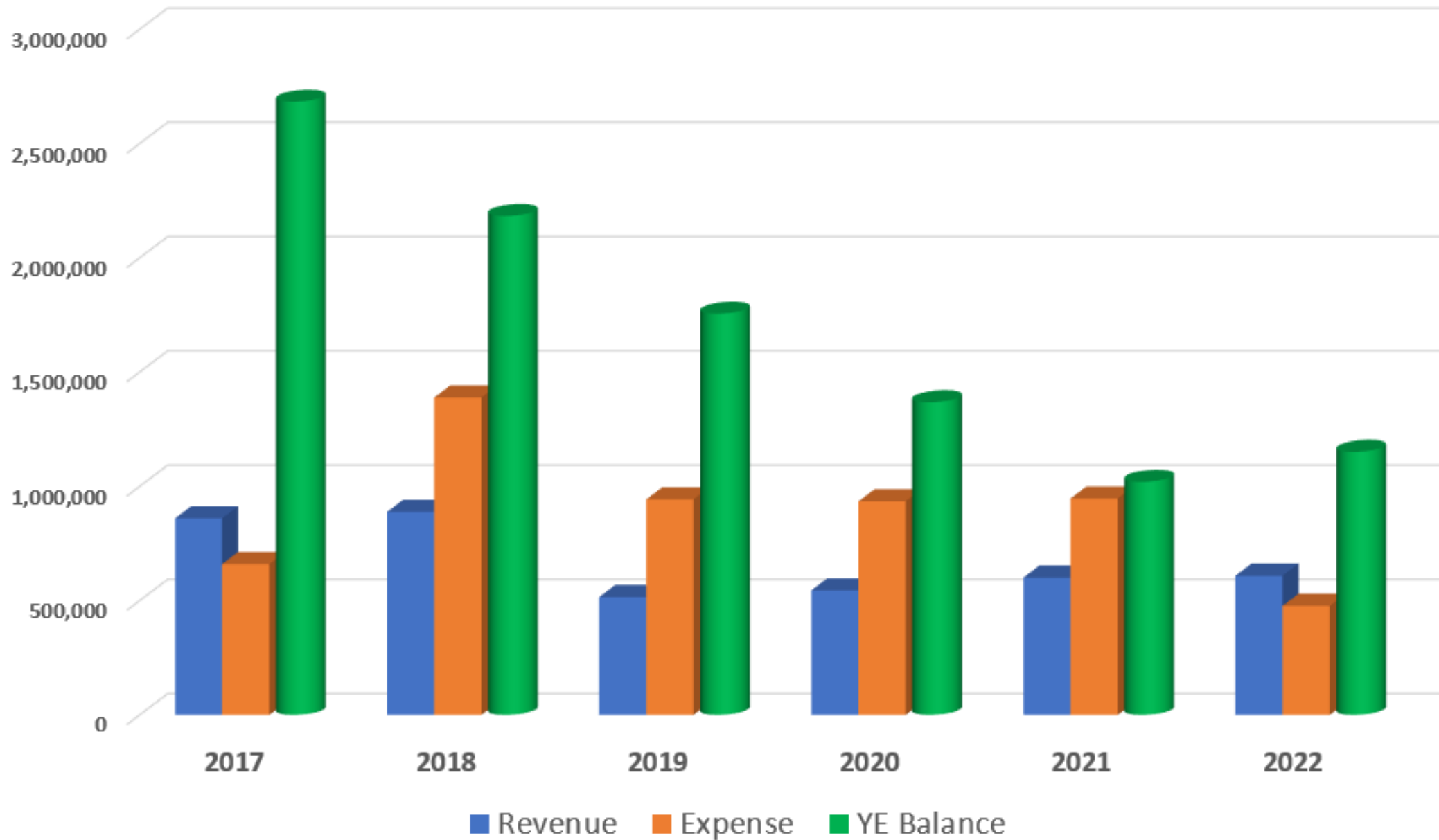
	Revenue	Roads & Bridges	Capital Improvement	TOTAL
Checking/Savings				
1 st Natl Bank Checking	195,299.18	442,926.44	9,262.13	647,487.75
1 st Natl Bank EFT	50.00			50.00
US Bank Commercial	53.99			53.99
US Bank Money Center	<u>402,890.00</u>	<u>0.00</u>	<u>100,605.17</u>	<u>503,495.17</u>
Totals	598,293.17	442,926.44	109,867.30	1,151,086.91

Windemere Township Historical Fund Balances

Year Ending	Revenue	Roads	Fire	Capital Imp	Environment	Police/COVID	Signs	Bond	Total
2011	378,572.42	168,561.59	28,844.80	36,286.98	13,320.37	43,424.19	5,600.00	127,962.13	802,572.48
2012	658,775.03	378,244.97	50,316.48	24,893.31	19,317.16	75,702.22	11,557.25	60,451.69	1,279,258.11
2013	846,200.58	568,415.14	73,979.40	49,984.67	20,812.57		18,010.65	46,286.80	1,623,689.81
2014	917,402.77	779,405.16	102,111.71	6,916.54	22,517.93		21,609.30	11,321.66	1,861,285.07
2015	861,390.36	787,272.86	134,587.80	33,877.64	29,218.89		25,180.46	187,269.27	2,058,797.28
2016	1,018,338.76	1,004,034.75	163,249.83	60,106.62	35,925.39		31,052.98	151,915.21	2,464,623.54
2017	1,210,341.47	1,047,119.46	189,701.80	85,989.70	36,739.65			112,916.50	2,682,808.58
2018	1,586,951.48	416,933.21		104,638.06				74,540.79	2,183,063.54
2019	1,432,049.11	215,848.79		107,444.82					1,755,342.72
2020	1,110,020.60	149,399.48		108,542.76					1,367,962.84
2021	713,537.80	101,235.72		108,882.26		96,358.71			1,020,014.49
2022	598,293.17	442,926.44		109,867.30					1,151,086.91



Historical Revenue and Expenses with Year-end Balance



2022 Financial Report Questions?

Financial Report Addenda

Top 2022 Vendors

VENDOR	TOTAL
ML Area Fire Protection District	88,076.00
QuickBooks Payroll Service*	69,682.33
Rydberg & Sons	44,027.10
IUOE Local 49*	32,286.95
Houston Engineering, Inc	24,808.00
Pine County Public Works	20,165.30
United States Treasury*	17,801.90
Pine County Treasurer	17,507.00
Gobel Excavating	15,900.00
Rupp, Anderson, Squires, Waldspurger	15,298.88
Sandberg Construction, Inc	13,000.00
Asphalt Surface Technologies Corp	12,775.00

VENDOR	TOTAL
Ledin, Hofstad, Troth & Fleming	9,052.00
PERA*	8,995.60
Kiminski Paving	8,825.00
Sebald's Motor Sales	7,800.07
Best Oil Company	7,671.59
Kennedy & Graven, Chartered	6,907.50
First National Bank Omaha	4,769.22
MN Assoc of Townships Ins Trust	4,728.00
Redstone Construction, LLC	4,200.00
Federated CO-OPS	4,101.56
Dahlen Heavy Service	3,920.00
Northstar Media, Inc	3,413.72

VENDOR	TOTAL
H&L Mesabi Company	1,935.50
Lake Country Power	1,880.00
Crysteel Truck Equipment	1,815.25
Moose Lake Area Historical Society	1,500.00
Pine County Historical Society	1,500.00
Tony Bakhtiari (chairs)	1,496.15
Youngberg Construction	1,423.00
Clair Strandlie	1,350.00
Moose Lake Auto Parts	1,326.89
Sylvia Ketchum	1,300.00
Minnesota Power	1,293.00
Frontier Communications	1,163.76

* - Includes employee payroll deductions (not just taxpayer dollars)

Excludes Transfers

2022 Payroll: Wages + Employer Paid Benefits

<u>EMPLOYEE</u>	<u>TOTAL</u>
Michael Buetow	27,468.54
Dennis Genereau	24,486.87
David Ketchum	22,621.26
Cindy Woltjer	20,434.81
Ronald Mossberg	8,123.60

<u>EMPLOYEE</u>	<u>TOTAL</u>
Heidi Kroening	7,239.46
Tony Bakhtiari	7,145.36
Mark Dunaski	5,506.22
Kole Milczark	3,105.80
Scott Danelski	2,067.33

Includes: Salaries, wages, meetings, phone allowance, Employer paid taxes (FICA, Medicare), Employer paid benefits (PERA, Union pension, Union health insurance, Union training center)

Windemere Township
Simplified Balance Sheet as of 12/31/2022

	<u>100 - Revenue</u>	<u>210 - Roads & Bridges</u>	<u>241 - Capital Improvement</u>	<u>245 - COVID</u>	<u>TOTAL</u>
ASSETS					
Current Assets					
Checking/Savings					
First National Bank Checking	195,299.18	442,926.44	9,262.13	0.00	647,487.75
First National Bank EFT	50.00	0.00	0.00	0.00	50.00
U.S. Bank Commercial	53.99	0.00	0.00	0.00	53.99
U.S. Bank Money Center	402,890.00	0.00	100,605.17	0.00	503,495.17
Total Checking/Savings	<u>598,293.17</u>	<u>442,926.44</u>	<u>109,867.30</u>	<u>0.00</u>	<u>1,151,086.91</u>
Total Current Assets	<u>598,293.17</u>	<u>442,926.44</u>	<u>109,867.30</u>	<u>0.00</u>	<u>1,151,086.91</u>
TOTAL ASSETS	<u><u>598,293.17</u></u>	<u><u>442,926.44</u></u>	<u><u>109,867.30</u></u>	<u><u>0.00</u></u>	<u><u>1,151,086.91</u></u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Other Current Liabilities					
24000 - Payroll Liabilities	480.00	52.00	0.00	0.00	532.00
Total Other Current Liabilities	<u>480.00</u>	<u>52.00</u>	<u>0.00</u>	<u>0.00</u>	<u>532.00</u>
Total Current Liabilities	<u>480.00</u>	<u>52.00</u>	<u>0.00</u>	<u>0.00</u>	<u>532.00</u>
Total Liabilities	480.00	52.00	0.00	0.00	532.00
 Total Equity	<u>597,813.17</u>	<u>442,874.44</u>	<u>109,867.30</u>	<u>0.00</u>	<u>1,150,554.91</u>
TOTAL LIABILITIES & EQUITY	<u><u>598,293.17</u></u>	<u><u>442,926.44</u></u>	<u><u>109,867.30</u></u>	<u><u>0.00</u></u>	<u><u>1,151,086.91</u></u>

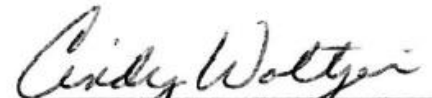
BOARD OF AUDIT - AUDITORS' ATTESTATION



CHAIRMAN

2-21-23

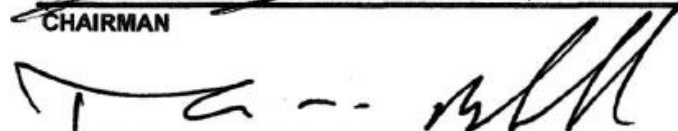
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CLERK

2-21-2023

DATE



SUPERVISOR

2-21-2023

DATE



TREASURER

2/21/2023

DATE



SUPERVISOR

2/21/23

DATE

Windemere Township
Simplified Income Statement for the Fiscal Year Ending 12/31/2022

2022

Revenue

31000 · General Property Taxes	400,652.70
31900 · Delinquent Taxes	25,279.26
32000 · Licenses & Permits	150.00
33000 · Intergovernmental Revenues	167,013.68
34000 · Charges for Services	8,237.40
36200 · Miscellaneous Revenues	7,490.84

Total Revenue

\$608,823.88

Expenses

41100 · Supervisory	19,957.98
41400 · Clerk and Operations	58,925.28
41500 · Treasurer and Financial Management	26,156.61
41600 · Legal Services	32,067.83
41900 · Planning & Zoning / Other	27,920.88
42000 · Public Safety and Fire	88,241.30
43000 · Highways, Streets, Roadways, Sanitation	223,791.68
47000 · Debt Service	0.00


Total Expenses

477,061.56

Difference


131,762.32

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DATE



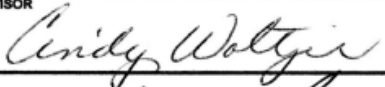
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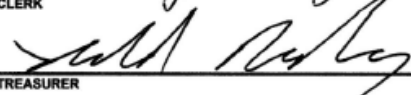
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