

Special Meeting of the Windemere Township Board (Board of Audit) - February 27, 2020

The meeting was called to order at 6:30 PM by Chairman, John Wesely. Others present were Supervisor Heidi Kroening, Treasurer Ron Mossberg, and Clerk Scott Danelski.

Treasurer Ron Mossberg presented to the Board of Supervisors the 2020 Board of Audit results.

COMPARISON OF TREASURER'S FINANCIAL RECORDS vs CLERK'S FINANCIAL RECORDS :

The fund balances of Windemere township were discussed. The Treasurer and Clerk presented their financial records to the Board of Supervisors. Both financial records matched and the 2019 year-end balances are as follows :

Revenue (Acct # 100) : \$1,432,049.11

Roads & Bridges (Acct # 210) : \$215,848.79

Capital Improvement (Acct # 241) : \$107,444.82

The Board of Supervisors agreed with the 2019 year-end fund balances presented by the Treasurer & Clerk as of 12/31/19 as being correct and true and all officers signed the reconciled statements. The Treasurer to develop a cover sheet and new electron format for recording the reconciled year-end balances.

FIRST NATIONAL BANK OF MOOSE LAKE CHECKING ACCOUNT & EFT ACCOUNT RECONCILIATION :

The 2019 year-end reconciliation balances for the Checking and EFT accounts held at the First National Bank of Moose Lake were discussed. The Board of Supervisors agreed with the 2019 balances of both the Checking and EFT accounts held at the First National Bank of Moose Lake presented by the Treasurer as of 12/31/19 as being correct and true.

U.S. BANK MUNICIPAL ACCOUNT RECONCILIATION :

The 2019 year-end reconciliation balance of Windemere township's Municipal Account held at U.S. Bank was discussed. The Board of Supervisors agreed with the 2019 balance of the Municipal Account held at U.S. Bank presented by the Treasurer as of 12/31/19 as being correct and true.

U.S. BANK INVESTMENT ACCOUNTS (SECURITY HOLDINGS) RECONCILIATION :

The 2019 year-end reconciliation balance of Windemere township's Investment Accounts (Security Holdings) held at U.S. Bank was discussed. The Board of Supervisors agreed with the 2019 balance of the Investment Account (Security Holdings) held at U.S. Bank presented by the Treasurer as of 12/31/19 as being correct and true.

FINACIAL STATEMENT GUIDANCE & CLAIMS PROCESS REVIEW :

The Windemere township financial statements and claims process were discussed. The Treasurer and Clerk asked if the Board of Supervisors have any changes they would like to see going forward for the Treasurer's Report or how the township handles monthly claims. The Board of Supervisors have no changes to the current format of the monthly financial report or to how Windemere township claims are currently processed.

2019 CLAIMS AUDIT :

Supervisors Wesely and Kroeing conducted some random sample audits of processed 2019 claims. All random samples audited were found to be correct and true.

Motion made by Wesely, seconded by Kroening to adjourn the meeting at 8:27 PM. Motion passed, 2 Aye – 0 Nay.

RESPECTFULLY SUBMITTED :

Clerk, Scott Danelski

APPROVED :

Chairman, John Wesely

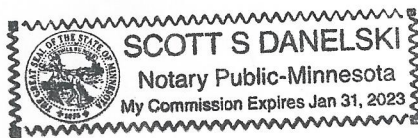
Windemere Township  
Balance Sheet by Fund

As of December 31, 2019

	100 - Revenue	210 - Roads & Bridges	241 - Capital Improvement	TOTAL
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
First National Bank Checking	158,604.60	215,848.79	5,128.02	379,581.41
First National Bank EFT	50.00	0.00	0.00	50.00
U.S. Bank Commercial	535.25	0.00	17.67	552.92
U.S. Bank Money Center	1,272,859.26	0.00	102,299.13	1,375,158.39
<b>Total Checking/Savings</b>	<b>1,432,049.11</b>	<b>215,848.79</b>	<b>107,444.82</b>	<b>1,755,342.72</b>
<b>Total Current Assets</b>	<b>1,432,049.11</b>	<b>215,848.79</b>	<b>107,444.82</b>	<b>1,755,342.72</b>
<b>TOTAL ASSETS</b>	<b>1,432,049.11</b>	<b>215,848.79</b>	<b>107,444.82</b>	<b>1,755,342.72</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Other Current Liabilities				
24000 - Payroll Liabilities	464.28	253.75	0.00	718.03
<b>Total Other Current Liabilities</b>	<b>464.28</b>	<b>253.75</b>	<b>0.00</b>	<b>718.03</b>
<b>Total Current Liabilities</b>	<b>464.28</b>	<b>253.75</b>	<b>0.00</b>	<b>718.03</b>
<b>Total Liabilities</b>	<b>464.28</b>	<b>253.75</b>	<b>0.00</b>	<b>718.03</b>
Equity				
26600 - Unrestricted Net Assets	553,936.77	-704,130.02	69,808.34	-80,384.91
29300 - Opening Balance Equity	1,131,923.13	1,120,947.74	34,829.72	2,287,700.59
Net Income	-154,872.37	-248,341.78	2,806.76	-400,407.39
<b>Total Equity</b>	<b>1,530,987.53</b>	<b>168,475.94</b>	<b>107,444.82</b>	<b>1,806,908.29</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,531,451.81</b>	<b>168,729.69</b>	<b>107,444.82</b>	<b>1,807,626.32</b>
<b>UNBALANCED CLASSES</b>	<b>-99,402.70</b>	<b>47,119.10</b>	<b>0.00</b>	<b>52,283.60</b>

2020 BOARD OF AUDIT

2/27/2020



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John Wesely, Chair

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Heidi Kroening, Board Member

*[Handwritten signature]* 2/27/2020

Scott Danelski, CLERIC

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RON MOSSBERG, TREASURER



2020 Board of Audit

DECEMBER

12/12/2019	EFT 19-32	MN Dept of Revenue (Special Fuel Tax November)	57.57		57.57	
12/12/2019	EFT 19-33	PERA - Public Employees Retirement Association	887.85	355.05	887.85	
12/12/2019	EFT 19-34	U.S. Treasury - IRS Withholding	1,559.74	840.80	718.94	
12/12/2019	12469	Garrett Dahlen	177.32	249.35	177.32	
12/12/2019	12470	Heidi Kroening	249.35			
12/12/2019	12471	Kole Wilczark	595.48		595.48	
12/12/2019	12472	Mike Buetow	714.77		714.77	
12/12/2019	12473	Erickson Engineering	2,714.00		2,714.00	
12/12/2019	12474	Federated CO-OPs, Inc	425.50	102.39	323.11	
12/12/2019	12475	Junction Tire Service, Inc	1,247.90		1,247.90	
12/12/2019	12476	L&M Fleet Supply	94.48		94.48	
12/12/2019	12477	Lake County Power	88.00	40.00	48.00	
12/12/2019	12478	Ledin, Hofstad, Troth & Flemming, LTD	557.38			
12/12/2019	12479	MAITs - Minnesota Association of Townships	130.00			
12/12/2019	12480	MATIT - MN Association of Township Insurance Trust	5,032.00	5,032.00		
12/12/2019	12481	Mike's Sanitation & Roll-Off Service	30.42		30.42	
12/12/2019	12482	MPM - Minnesota Paving & Materials	1,215.60		1,215.60	
12/12/2019	12483	Minnesota Power	137.00	137.00		
12/12/2019	12484	Moose Lake Area Fire Protection District	42,750.00	42,750.00		
12/12/2019	12485	Moose Lake Auto Parts	251.74		251.74	
12/12/2019	12486	Paul Horgen	170.00			
12/12/2019	12487	PowerPlan - Nortrax Equipment	257.22		257.22	
12/12/2019	12488	Titan Machinery	8,248.43		8,248.43	
12/12/2019	12489	Verizon Wireless	119.47	119.47		
12/12/2019	12490	Central Pension Fund (I.U.O.E. Local # 49)	3,720.00		3,720.00	
12/12/2019	12491	Central Pension Fund (I.U.O.E. Local # 49)	105.00		105.00	
12/12/2019	12492	Central Pension Fund (I.U.O.E. Local # 49)	322.80		322.80	
12/12/2019	DD 1201	Dave Ketchum	440.41		440.41	
12/12/2019	DD 1202	John Wessely	332.46			
12/12/2019	DD 1203	Pete Steen	295.52			
12/12/2019	DD 1204	Phill White	681.32			
12/12/2019	DD 1205	Ron Mossberg	486.25			
12/12/2019	DD 1206	Scott Danelski	1,602.26			
12/16/2019	Deposit 5211	Pine County - 2nd Half of 2019 Property Taxes	168,546.08	149.90	168,396.18	
12/9/2019	Deposit 5215	U.S. Bank Money Center	1,469.22	1,469.22		
12/23/2019	Deposit 5212	Zoning Department	110.00	110.00		
12/26/2019	Deposit 5213	State of MN (Township Aid - Agricultural Credit)	3,209.68	3,209.68		
12/30/2019	Deposit 5216	U.S. Bank Money Center	1,193.73	1,193.73		
12/31/2019	Deposit 5214	First National Bank of Moose Lake	428.35	315.47	104.54	
12/31/2019	Deposit 5217	U.S. Bank Commercial	0.04	0.04		
12/31/2019		Fund Activity By Month - December 2019	75,697.24	47,433.21	146,684.73	8.34
12/31/2019		Fund Balance End of Month - December 2019	379,581.41	1,432,049.11	215,848.79	107,444.82
		QuickBooks	379,581.41	1,432,049.11	215,848.79	107,444.82
		Difference	0.00	0.00	0.00	0.00

John Wessely, Chair  
 Scott S Danelski  
 Scott Danelski, Clerk

Heidi Kroening, Board member  
 Heidi Key 2-27-2020  
 Ronald Mossberg, Treasurer

