

Windemere Township

Clerk & Treasurer's Report

BOARD OF AUDIT REVIEWED YEAR-END RESULTS

AS OF DECEMBER 31, 2021



2021 Highlights

Total revenue well above estimate (due to further COVID relief)

Total expenses slightly below estimate

Recovered last portion of back property taxes of “Dobo’s” property

Allocated all 2021 levy revenue to Roads & Bridges Fund

Spent down reserves by over \$346,000

Revenue & Expense Comparison: FY 2021 vs 2020

		2021	2020
Total Revenue	Budgeted \$473,300	\$600,593.48	\$544,745.58
Expenses			
41100 · Supervisory		13,600.85	12,061.53
41400 · Clerk and Operations		45,049.11	81,100.47
41500 · Treasurer and Financial Management		27,164.16	30,144.40
41600 · Legal Services		4,856.25	8,318.60
41900 · Planning & Zoning / Other		27,591.31	23,145.90
42000 · Public Safety and Fire		87,656.03	87,903.61
43000 · Highways, Streets, Roadways, Sanitation		<u>741,055.39</u>	<u>691,474.58</u>
Total Expenses	Budgeted \$1,088,174	\$946,973.10	\$934,149.09
Expenses Exceeding Revenue		\$346,379.62	\$389,403.51

Excludes interfund transfers

2021 Revenue by Source

General Property Taxes:	\$407,994	
State Local Government Aid:	103,616	Includes COVID relief
Refund of Gas Tax:	38,288	
Zoning Fees:	22,607	One large building permit
Tax Forfeiture Sales:	20,165	Final portion from Dobo's property
Interest Earnings:	5,263	Historically low interest rate market
Payment in Lieu of Taxes:	1,834	
Miscellaneous Revenues:	<u>826</u>	Patronage refunds
Total Revenue:	\$600,593	

2021 Expense Summary

Expenses totaled almost \$947,000

Paid 75 different vendors

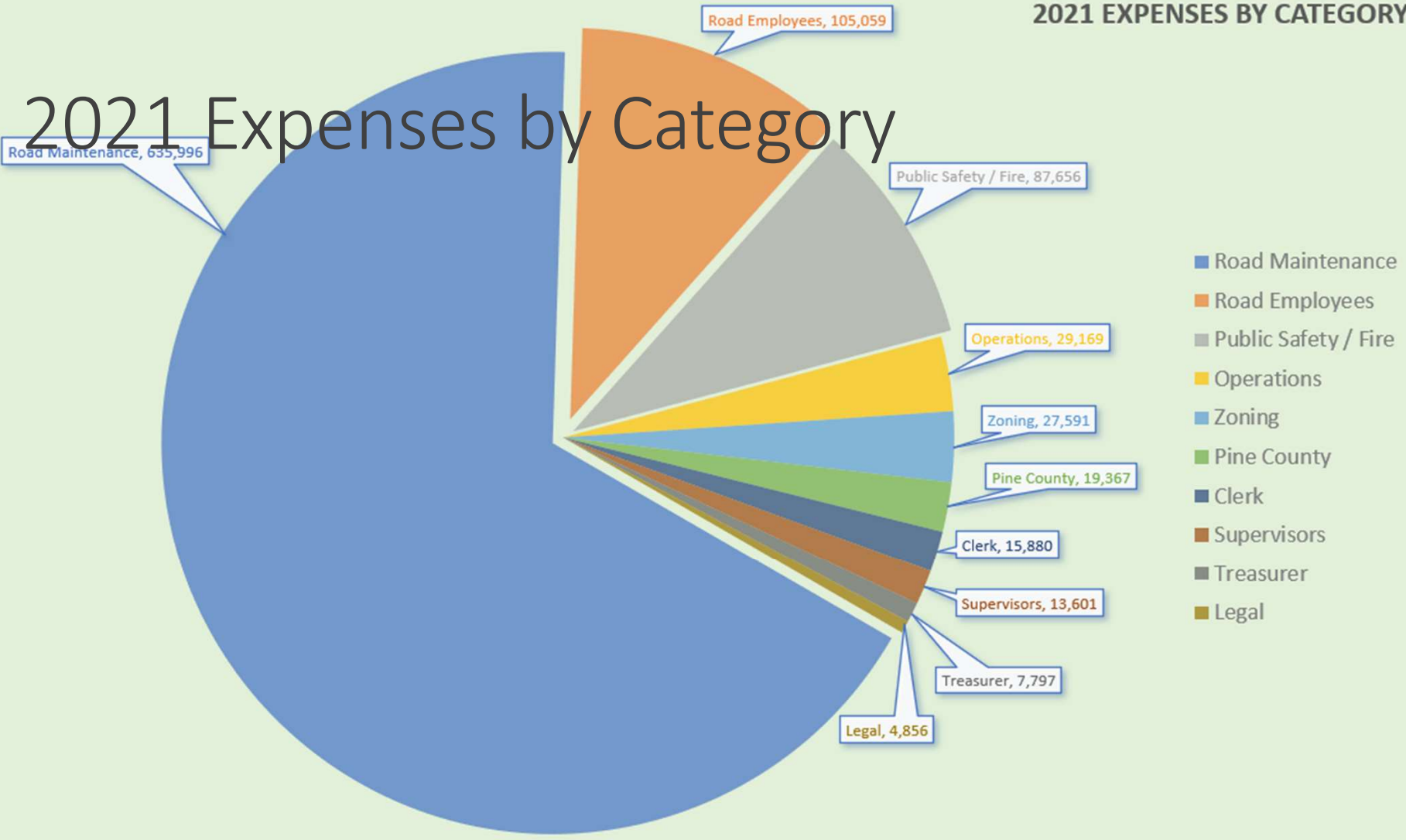
Paid 11 employees

Major road projects: Palon Rd paving; Sturgeon Island Rd paving; Island Lake shoreline reinforcement; chip sealing roads

Very high equipment repairs (\$43,600 direct expense)

2021 EXPENSES BY CATEGORY

2021 Expenses by Category



Account Balance Totals as of December 31, 2021

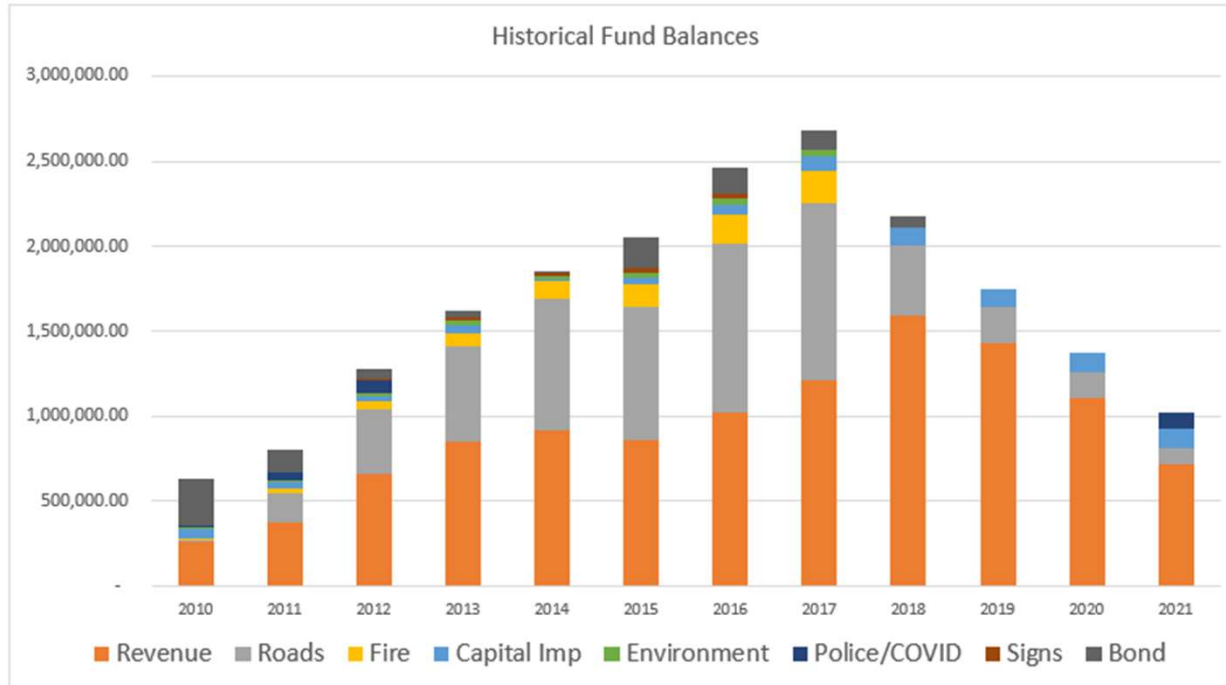
Checking/Savings	Balance
First National Bank Checking	769,244.69
First National Bank EFT	50.00
Tradition Capital Bank	250,652.50
U.S. Bank Money Center	<u>67.30</u>
Total Checking/Savings	1,020,014.49

Account Balances by Fund as of December 31, 2021

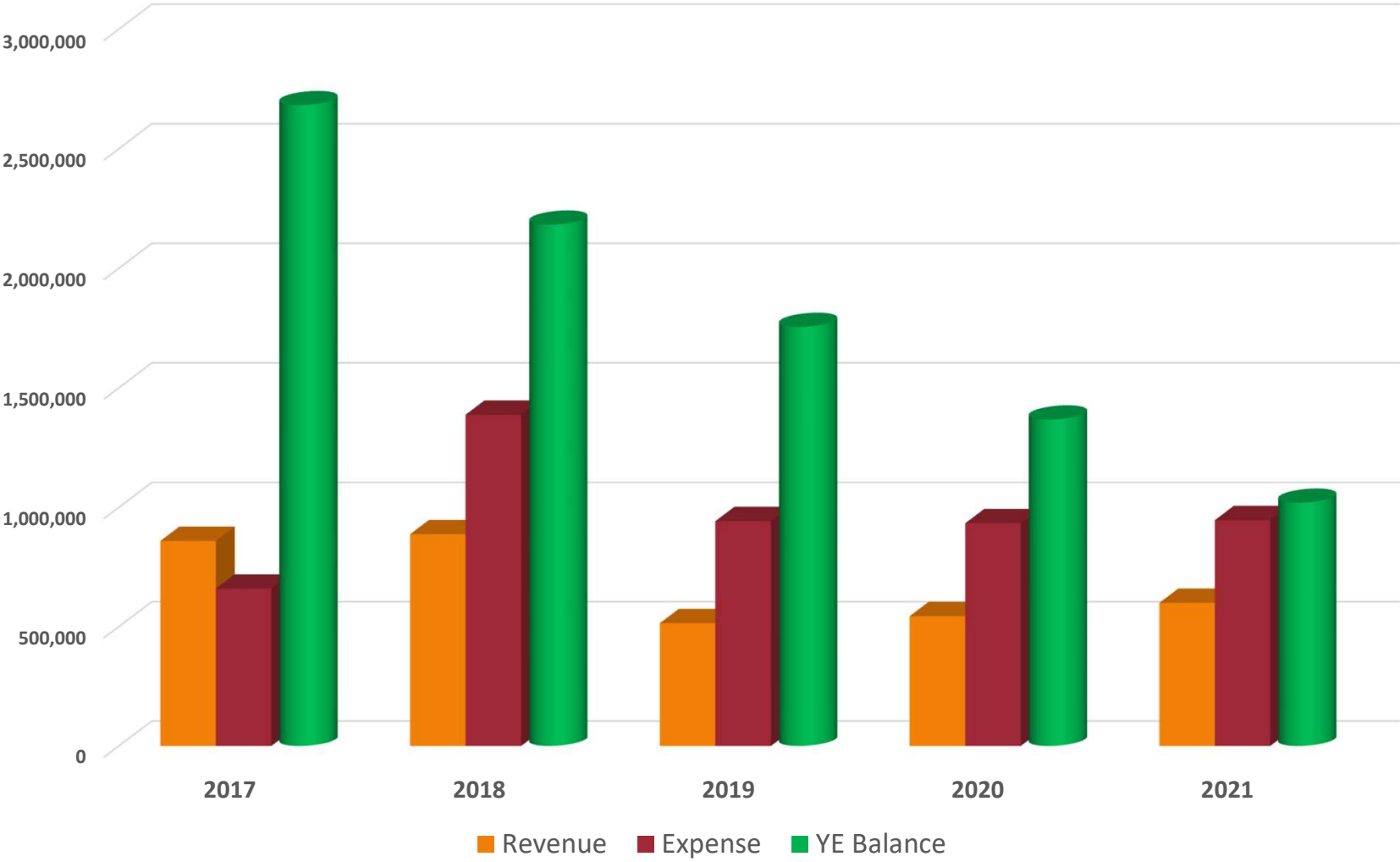
	Revenue	Roads & Bridges	Capital Improvement	ARPA/COVID	TOTAL
Checking/Savings					
1 st Natl Bank Checking	462,768.00	101,235.72	108,882.26	96,358.71	769,244.69
1 st Natl Bank EFT	50.00				50.00
Tradition Capital Bank	250,652.50				250,652.50
US Bank Commercial	67.30				67.30
Totals	713,537.80	101,235.72	108,882.26	96,358.71	1,020,014.49

Windemere Township Historical Fund Balances

Year Ending	Revenue	Roads	Fire	Capital Imp	Environment	Police/COVID	Signs	Bond	Total
2010	261,087.17	11,564.37	13,577.14	49,656.12	7,466.60	13,074.06		275,908.88	632,334.34
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



Historical Revenue and Expenses with Year-end Balance



2021 Financial Report Questions?

Financial Report Addenda

Top 2021 Vendors

VENDOR	TOTAL	VENDOR	TOTAL	VENDOR	TOTAL
Knife River Corporation	400,529.42	PERA*	13,919.39	TS Services LLC	3,146.22
M.L. Area Fire Protection District	86,350.00	Mid State Truck Duluth	8,925.83	Pine County Public Works	2,412.74
QuickBooks Payroll Service	78,236.32	Best Oil Company	7,130.90	Central Pension Fund	2,257.75
Fahrner Asphalt Sealers, LLC	63,394.05	Braun Intertec	6,331.25	Lakehead Trucking, Inc	2,142.90
IUOE Local 49*	52,842.60	McCoy Construction & Forestry	5,987.00	Hinckley Trailer Sales	2,119.26
Veit & Company Inc	45,854.00	Ledin, Hofstad, Troth & Fleming	4,826.25	Bruno Deep Rock	1,938.38
PowerPlan	22,129.89	Moose Lake Auto Parts	4,651.07	Sylvia Ketchum	1,925.44
United States Treasury*	22,093.16	Federated CO-OPS	4,082.45	Dahlen Heavy Service	1,920.00
Pine County Treasurer	19,367.00	Twin Ports Testing	3,962.00	Straightline Surveying	1,800.00
Kiminski Paving	19,089.80	First National Bank Omaha	3,959.94	Lake Country Power	1,716.00
Rydberg & Sons	18,413.46	Sheet Metal Solutions, LLC	3,580.00	Sir Lines-A-Lot LLC	1,680.00
MN Assoc of Townships Insurance Trust	14,522.00	Minnesota Revenue*	3,494.27	Northstar Media, Inc	1,494.27

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

Excludes Transfers

2021 Payroll: Wages + Employer Paid Benefits

EMPLOYEE	TOTAL
Michael Buetow	45,841.57
Kole Milczark	32,199.61
David Ketchum	28,083.01
Dennis Genereau	25,734.21
Cindy Woltjer	11,815.72
Ronald Mossberg	7,722.16

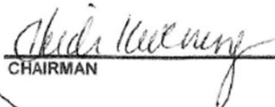
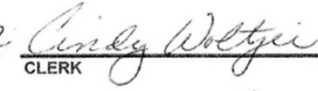


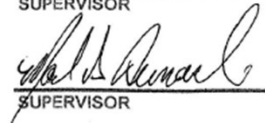
EMPLOYEE	TOTAL
Heidi Kroening	5,576.27
Mark Dunaski	4,273.04
Scott Danelski	4,088.01
John Wesely	1,991.53
Tony Bakhtiari	1,736.40

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 12/31/2021

	<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	462,768.00	101,235.72	108,882.26	96,358.71	769,244.69
First National Bank EFT	50.00	0.00	0.00	0.00	50.00
Tradition Capital Bank	250,652.50	0.00	0.00	0.00	250,652.50
U.S. Bank Commercial	67.30	0.00	0.00	0.00	67.30
Total Checking/Savings	<u>713,537.80</u>	<u>101,235.72</u>	<u>108,882.26</u>	<u>96,358.71</u>	<u>1,020,014.49</u>
Total Current Assets	<u>713,537.80</u>	<u>101,235.72</u>	<u>108,882.26</u>	<u>96,358.71</u>	<u>1,020,014.49</u>
TOTAL ASSETS	<u>713,537.80</u>	<u>101,235.72</u>	<u>108,882.26</u>	<u>96,358.71</u>	<u>1,020,014.49</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Other Current Liabilities					
21700 - Accrued Deductions Payable					
21705 - Other Retirement	0.00	194.40	0.00	0.00	194.40
21706 - Hospitalization/Medical Insuran	0.00	600.00	0.00	0.00	600.00
21708 - Apprenticeship Fund	0.00	40.50	0.00	0.00	40.50
Total 21700 - Accrued Deductions Payable	<u>0.00</u>	<u>834.90</u>	<u>0.00</u>	<u>0.00</u>	<u>834.90</u>
24000 - Payroll Liabilities	290.00	97.00	0.00	0.00	387.00
Total Other Current Liabilities	<u>290.00</u>	<u>931.90</u>	<u>0.00</u>	<u>0.00</u>	<u>1,221.90</u>
Total Current Liabilities	<u>290.00</u>	<u>931.90</u>	<u>0.00</u>	<u>0.00</u>	<u>1,221.90</u>
Total Liabilities	290.00	931.90	0.00	0.00	1,221.90
Total Equity	<u>713,247.80</u>	<u>100,303.82</u>	<u>108,882.26</u>	<u>96,358.71</u>	<u>1,018,792.59</u>
TOTAL LIABILITIES & EQUITY	<u>713,537.80</u>	<u>101,235.72</u>	<u>108,882.26</u>	<u>96,358.71</u>	<u>1,020,014.49</u>

BOARD OF AUDIT - AUDITORS' ATTESTATION

<u></u> CHAIRMAN	<u>2-15-2022</u> DATE	<u></u> CLERK	<u>2-15-2022</u> DATE
<u></u> SUPERVISOR	<u>2-15-2022</u> DATE	<u></u> TREASURER	<u>2/15/2022</u> DATE
<u></u> SUPERVISOR	<u>2-15-2022</u> DATE		

Windemere Township
Simplified Income Statement for the Fiscal Year Ending 12/31/2021

2021

Revenue

31000 · General Property Taxes	407,993.96
31900 · Delinquent Taxes	20,165.03
33000 · Intergovernmental Revenues	143,738.47
34000 · Charges for Services	22,606.80
36200 · Miscellaneous Revenues	6,089.22

Total Revenue \$600,593.48


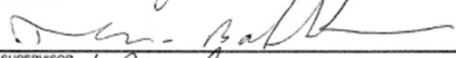

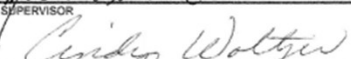
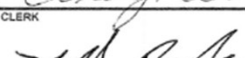
Expenses

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41400 · Clerk and Operations	45,049.11
41500 · Treasurer and Financial Management	27,164.16
41600 · Legal Services	4,856.25
41900 · Planning & Zoning / Other	27,591.31
42000 · Public Safety and Fire	87,656.03
43000 · Highways, Streets, Roadways, Sanitation	741,055.39
47000 · Debt Service	0.00

Total Expenses 946,973.10

Difference -346,379.62

BOARD OF AUDIT - AUDITORS' ATTESTATION

	2-15-2022
CHAIRMAN	DATE
	2-15-2022
SUPERVISOR	DATE
	2-15-2022
SUPERVISOR	DATE
	2-15-2022
CLERK	DATE
	2/15/2022
TREASURER	DATE