Special Meeting of the Windemere Township Board (Board of Audit) - February 21, 2019

The meeting was called to order at 5:30 PM by Chairman, Pete Steen. Others present were Supervisors, John Wesely & Dale Kirkeby, Treasurer, Ron Mossberg, and Clerk, Scott Danelski.

Treasurer Ron Mossberg presented to the Board of Supervisors the 2019 Board of Audit results.

EXTERNAL AUDIT REVIEW & RESULTS 2017 :

The external audit conducted in the calendar year 2018 required the township to complete some General Journal entries to the 2017 year-end balances of a couple of the township’s fund balances. After the general journal entries were completed the corrected 2017 year-end balances are as follows :

Revenue (Acct # 100) : $1,212,512.15

Roads & Bridges (Acct # 210) : $1,047,119.46

Gas Tax (Acct # 211) : $ 0

Fire (Acct # 220) : $189,701.80

Zoning & Planning (Acct # 230) : $ 0

Capital Improvement (Acct # 241) : $83.819.02

Environment (Acct # 242) : $36,739.65

Bond (Acct # 300) : $112,916.50

The changes to the fund balances were corrected in the township’s Big Black General Journal Booklet then signed and dated by all five current township officers.

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COMPARISION OF TREASURER’S FINANCAIL 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 2018 year-end balances are as follows :

Revenue (Acct # 100) : $1,586,951.48

Roads & Bridges (Acct # 210) : $416,933.21

Capital Improvement (Acct # 241) : $104,638.06

Bond (Acct # 300) : $74,540.79

Per the 2018 external audit recommendation the following accounts have been zeroed down and closed.

Gas Tax (Acct # 211) : $ 0 (Closed 12/31/18)

Fire (Acct # 220) : $ 0 (Closed 11/30/18)

Zoning & Planning (Acct # 230) : $ 0 (Closed 12/31/18)

Environment (Acct # 242) : $ 0 (Closed 11/30/18)

The Board of Supervisors agreed with the 2018 year-end fund balances presented by the Treasurer & Clerk as of 12/31/18 as being correct and true. The Board of Supervisors has decided that the corrected fund balances in the Big Black General Journal Booklet for the 2017 end-of-year fund balances will be the last time that the Big Black General Journal Booklet will be used to keep the official township audited year-end fund balance records. The new format to be used will be an Excel spreadsheet developed by the Treasurer will now be the official recorded Board of Audit year-end fund balances going forward for Windemere Township.

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

The 2018 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 2018 balances of both the Checking and EFT accounts held at the First National Bank of Moose Lake presented by the Treasurer as of 12/31/18 as being correct and true.

U.S. BANK MUNICIPAL ACCOUNT RECONCILIATION :

The 2018 year-end reconciliation balance of Windemere township’s Municipal Account held at U.S. Bank was discussed. The Board of Supervisors agreed with the 2018 balance of the Municipal Account held at U.S. Bank presented by the Treasurer as of 12/31/18 as being correct and true.

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

The 2018 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 2018 balance of the Investment Account (Security Holdings) held at U.S. Bank presented by the Treasurer as of 12/31/18 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.

Chairman Pete Steen left the meeting at 6:35 PM.

2018 CLAIMS AUDIT :

Supervisors Wesely and Kirkeby conducted some random sample audits of processed 2018 claims. All random samples audited were found to be correct and true.

Motion made by Wesely, seconded by Kirkeby to adjourn the meeting at 6:46 PM. Motion passed, 2 Aye – 0 Nay.

RESPECTFULLY SUBMITTED : APPROVED :

Scott Danelski, Clerk Pete Steen, Chairman

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