

Eureka Township
Dakota County
State of Minnesota

Board of Audit Meeting January 28, 2003 7:00pm

Present were Chair Bev Topp, Supervisors Don Pflaum, Clark Smith, Kenny Miller, Connie Anderson, Clerk Oliver Leine and Treasurer Nanett Leine.

The Board of Audit

The Town board performed the Board of Audit. The Board of Audit is to settle all charges against the Township. They reviewed the Towns accounts for the year, comparing the bank statements, to ledger accounts and approved bills from each month in 2002.

Each board member reviewed two months of the books.

Don Pflaum reviewed January and February. The approved bills for January showed two entry's for Dakota County Association of Townships. When writing the check the two amounts were combined into one check. The books balanced.

Kenny Miller reviewed March and April. Check #3677 was out of sequence, it was written to Minnesota Pollution Control Agency, for training. It was approved in Mays bills. Check # 3643 did not show being cleared on the March statement. It had cleared on the February statement. The books balanced.

Bev Topp reviewed May and June. The check issued to Frontier Communications was entered into the transaction report as check #3728 it SB #3729. The number 3728 was entered twice. Checks #3724 and #3725 had not cleared the bank at the end of the year. Check #3719 Voided. The books balanced.

Clark Smith reviewed July and August. Check # 3754 was returned to the depositor, because it was not endorsed. It was credited back to the account and withdrawn again after being signed. The books balanced.

Connie Anderson reviewed September and October. The statement for September was never received from the bank. A statement was reprinted by the bank. We never received the cancelled checks. Checks #3794, 3806 and 3818 were voided checks. There were overdrafts to the account in October. Transfers of funds from Savings to checking were not done. The charges were removed from the account and automatic transfer was activated, so this error can not happen again. . Check # 3789 was returned to the depositor, because it was not endorsed. It was credited back to the account and withdrawn again after being signed. The books balanced.

Oliver Leine reviewed November and December. Check #3830 Voided.
December statement had not been received. December will be approved at February's board meeting.

The statement from the County treasurer of money paid to the township had not been received. It will be reviewed at the February Town board meeting.

Budget for 2004

Treasurer Nanett Leine explained the column "New Categories/ comments"

- Actual '02 Building inspection charges included year 2001 expenses. Actual cost for 2002 was \$11,775.

The following are new categories approved for the 2003. Actual 2002 expenses were broken down to fit these categories.

- Township Administration- Includes Payroll, Payroll Taxes, Dues and Training. Actual cost for 2002 was \$26,165.
- Communications- Include Telephone, Website, Postage, Newsletter, Advertising(not legal), Misc Printing/ copies. Actual cost for 2002 was \$3,165. The 2004 budget will need to include the website costs. Recommended 2004 budget \$3,500.
- Office expense- Include office supplies and equipment. Actual cost for 2002 was \$484
- Election- The voting machine is paid for. Election costs would show a decrease to \$1562
- Printing- no longer in use, expense divided into Communications and Office supplies.
- Town hall upkeep- Includes electric, propane, Maintenance and Mowing. 2002 expense that relates to this category is \$534.
- Misc. Expense- Includes mileage and misc expenses. 2002 expenses that relate to this category is \$3,613. \$1,600 of this was for the storage container. Suggested amount for 2004 budget is 2,600.

The hard surface road escrow account was presented to the Town board. At the May 13, 2002 Town board Road mileage verification was set at 36 miles of gravel roads and 3 miles of blacktop roads. These figures were used to determine the hard road escrow for 2004.

It was noted that the building Inspection expense line does not reflect the actual building expense cost and should be brought up to a more current figure. This is an in-out item.

The Town board reviewed these recommendations and set a preliminary expense budget for 2004.

The town board reviewed the income portion of the budget statement. There was confusion on the Dakota County payments to the Town ship- the break outs for County Road/ Bridge and County General did not reflect the amount requested in the levy. Some of the payments did not include the break downs. Treasurer Nanett Leine will call the county and adjust the categories.

Budget lines for County/ town road allotment and Conservation Credit were added. These are not reflected in County Road/ Bridge or County General.

Budget lines will be moved around to reflect income categories

- State
- Local
- County

The budget will be presented at the February Town board meeting for further discussion.

A motion by Supervisor Connie Anderson: To adjourn. Motion seconded by Supervisor Clark Smith. Motion carried. Meeting adjourned at 10:04 pm.

