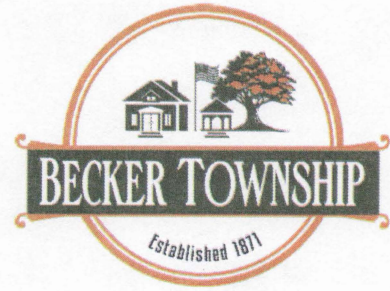


Board of Audit Town Board Meeting
6:00 p.m., Monday, March 4, 2025
12165 Hancock Street



Attending in person,

Supervisors Brian Kolbinger, Joe Danielson, Luke Babler
Clerk Lucinda Messman
Treasurer Tanya Danielson
Also in attendance: Josh Williams

Meeting called to order at 6:00 p.m.. Quorum verified.

Supervisors confirmed that Tuesday, March 11, 2025, at 8:01 pm at Township Hall will be the Annual Meeting.

Supervisors met as the Board of Audit to examine and audit the Towns' accounts in accordance with Minnesota Statutes §§ 366.20 and 366.21. Notice was posted in accordance with Open Meeting Law statutes.

Treasurer Danielson provided an accounting of all money received and disbursed for fiscal 2024. The Town Board then reviewed the Town Accounts for the year by examining and comparing the clerk's books, the treasurer's books and bank account. This action does not take the place of the regular financial audit that will be completed by an outside public accountant. The review of the outside audit normally takes place later in the year. The 2023 outside audit was approved in 2024 and performed by Schlenner, Wenner & Co..

The Treasurer provided 2024 expenditures and adopted 2025 budget for use in assisting with determination of the 2026 levy. A financial report for 2024 will be presented at the Annual Meeting.

Supervisors noted that funds did not match in the two records, Clerk stated she printed the wrong Schedules and will send out the correct one as funds between her and the Treasurer do balance. Supervisors could verify that the overall totals of receipts, disbursements and beginning and ending balances matched. All funds balanced other than the Permit Fund and the escrow fund. These two funds did not balance in the schedule presented. [note: the next morning the correct schedules were forwarded to the board members showing all funds balance. Both the incorrect (dated in February 2025) and correct (dated in March of 2025) schedules have been retained under the 2025 Board of Audit record.]

Supervisors selected the following receipts to review original documentation and verify clerk and treasurer books for accuracy:

- | | | |
|----------------|-----------------------|--------------|
| • Receipt 1909 | for a building permit | \$ 162.00 |
| • Receipt 1912 | for a building permit | \$ 352.06 |
| • Receipt 1753 | for a tax settlement | \$ 50,630.77 |

2024 Receipts balanced and totaled \$2,051,778.98.

Supervisors selected the following disbursements to verify original record documentation and check clerk and treasurer financials for accuracy:

• Check 16341	to Joe's Bobcat and More	\$ 3,575.00*
• Check 16441	to Options	\$ 130.20
• Check 16601	to Options	\$ 260.40
• Check 16596	to Sherburne County Public Works	\$ 101,755.46
• Check 16699	to Neuman Traffic Signs, Inc.	\$ 119.05
2024 Disbursements balanced and totaled		\$ 2,264,332.17.

Treasurer and Clerk both presented their receipts register and disbursement registers for posting prior to the annual meeting. Clerk will obtain the correct fund balance summary to post prior to the annual meeting.

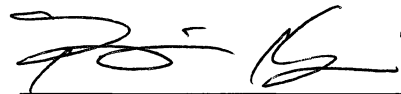
Levy recommendations were discussed.

• General Fund	210,000
• Donations	20,000
• Road and Bridge	1,530,000
• Fire Fund	190,000
• Building Fund	30,000
• Building fund roof – legal dispute	100,000**
<hr/>	
\$ 2,080,000	

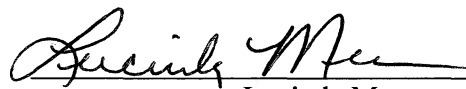
Donations - There is a new committee for the Freedom Days celebration this year. [following meeting, noted it was a 201C4.] The board would prefer that they ask independently rather than going thru the City of Becker to provide transparency for our voters. Clerk will advise and request direction for process from Attorney for statutory adherence.

Clerk instructed to prepare documentation for the annual meeting showing how much our levy increase may impact a median priced home in the township. The board discussed that tax capacity will impact the final increase a resident may see.

Meeting adjourned



Brian Kolbinger, Chair



Lucinda Messman, Clerk

*it was noted that all detailed invoices were present as well as the required, signed and notarized Affidavit of Official Interest in Claim.

**the roof will need to be replaced. Due to ongoing legal dispute a request for \$100,000 from the electorate is recommended. \$50,000 for ongoing attorney fees to finish the case and \$50,000 to be retained for roof replacement in case we should lose or it is impractical to continue. If the Township would win the case as anticipated, the funds received would remain in the building fund and lower levies in that fund would be anticipated for time. (Township received a decision in their favor in lower court and court of appeals. It was appealed to the MN Supreme court who decided in our favor as well.). Regardless of outcome, the \$50,000 for roof would stay in the building fund and be used to replace the roof or used for other, elector authorized, expenses. The board is estimating that the roof should last a year or so without patching, but the board will patch if necessary until we have a final determination for our case.