

2025 Greenwood Township Board Of Audit Agenda

DATE: February 11, 2025 Time

Motion to reconvene for Board of Audit

Chair Roskoski instructs each Supervisor to choose:

three (3) random numbers for Receipts between 161677 and 161768 (beginning of 2024 to end of 2024)

and each Supervisor to choose:

three (3) random numbers for Disbursement between 21861 and 22127 (beginning of 2024 to end of 2024)

Chair Roskoski will continue through items on the checklist list provided by MAT 2025 Board of Audit Meeting Materials.

Motion to Adjourn

Board of Audit Preparation - Checklist

Determine if the Board will meet at a regular meeting or special meeting	If special meeting, it must be posted
Minutes are required	Minutes are different than the financial report. The report is a summary of the findings.
Clerk and Treasurer should meet in advance to compare books.	
Disbursements	
<ol style="list-style-type: none"> 1. If using CTAS: Run Disbursement Ledgers – compare Fund/Account/Object Codes 2. If doing it by Hand: Compare each transaction's accounting (Fund/Account) 3. EFT Transactions: <ol style="list-style-type: none"> a. is there a paper trail? b. Are EFT's listed somewhere other than bank withdrawal? c. Do all EFT approvals show in minutes? 	
Receipts	
1.	CTAS: Run Receipts Ledgers – compare Fund/Account
2.	By Hand: Compare each transaction and fund account
3.	Triplicate Pre-numbered Receipt Book: any missing for year? If so, are they noted in minutes as void or reason?
4.	Automatic Deposits – do they have a triplicate receipt?
5.	Automatic Deposits – check all interest payments – are they receipted?
6.	Automatic Deposits – do both C/T have a copy of original paperwork? Is this email/paperwork attached to the triplicate receipt?
7.	Any disallowed claims? Reason included?
<i>For Board of Audit:</i> <ul style="list-style-type: none"> • Clerk to provide a statement/listing of all money received from the county. • Treasurer to provide listing of all monies received/outgoing 	
Bank Statements	
	Are they balanced with the Clerk and Treasurer books? Do Cash Control Reports demonstrate this?
Board of Audit Meeting has arrived	
Clerk/Treasurer Book Review	
1.	If CTAS – C/T BOTH provide receipts registers to board If Manual – C/T BOTH provide receipts list to the board
2.	Board members select 3+ receipts
3.	Check <ol style="list-style-type: none"> 1) that identification is the same on C/T records 2) that deposit can be noted on the appropriate bank statement
4.	If CTAS – C/T BOTH provide disbursements registers to the board If Manual – C/T BOTH provide disbursements lists (likely the book) to the board
5.	Board members select 3+ disbursements to review and check <ol style="list-style-type: none"> 1) that identification is the same on C/T records 2) transaction matches 3) check went through bank for approved amount
6.	Board members should also verify that <ol style="list-style-type: none"> 1) C/T have been balancing bank statements 2) C/T have the same balance for each fund 3) C/T Schedule 1 matches (called statement of receipts, disbursements and balances in a manual system)
7.	Best Practice: Board members to review the budget
Budget Related	Note: if you haven't used budgeting, start with Road and Bridge Fund – easiest to begin.
	Anticipated expenses for next year
	Budget by Fund
	Previous year's expenses by category
8.	Board members to recommend the levy for the following year

Greenwood Township
Bank Reconciliation

12/31/2024

Balance per Bank	\$	114,447.52
+ Deposits in Transit		
- Outstanding Checks		200.00

Adjusted Balance	\$	114,247.52
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Beginning Balance 10/31/2024	\$	44,748.12
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Plus Deposits per Receipts Register		86,437.25
Transfers		-

Less: Disbursements		16,937.85
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Adjusted Balance	\$	114,247.52
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2024 Receipts from St. Louis County - *clerk*

	Date/Time	Receipt #	Remitter	Description	Amount
4524639	1/2/2024 0:00	161677	St Louis County	1st half 2024 fire contracts (PILT)	5500
4524638	1/10/2024 0:00	161676	St Louis County	Beer license apportionment	57.5
4524643	1/29/2024 0:00	161681	St Louis County	12/23 tax apportionment	1001.89
4524648	2/8/2024 0:00	161686	St Louis County	Town road aid 2024	4657.01
4524649	2/26/2024 0:00	161687	St Louis County	Taconite Prod. Tax	24973
4524719	7/2/2024 0:00	161722	St Louis County	2nd half Fire Protection Contract	5500
4524720	7/5/2024 0:00	161723	St Louis County	2nd half Fire Protection Contract	86789.69
4524722	7/11/2024 0:00	161725	St Louis County	2024 Fed PILT	6891.79
4524737	8/8/2024 0:00	161734	St Louis County	2024 MN DNR PILT	3509.4
4524738	8/26/2024 0:00	161735	St Louis County	2nd half Taconite Prod - Aug 24 Dist	30292
4524752	9/19/2024 0:00	161744	St Louis County	APPA grant	3000
4524788	12/3/2024 0:00	A12032024	St Louis County	tax apportionment	62551.94

ADP Disbursements in 2024 - *Clark*

Date/Time	Disbursement #	Vendor	Description	Amount
1/11/2024 0:00	ADP 1/11/2024	ADP	ADP funds transfer payroll and fees	19113.25
2/15/2024 0:00	ADP 2/15/2024	ADP	ADP funds transfer payroll and fees	9914.8
3/14/2024 0:00	ADP 3/14/2024	ADP	ADP funds transfer payroll and fees	8824.38
4/12/2024 0:00	ADP 4/12/2024	ADP	ADP funds transfer payroll and fees	11496.34
5/16/2024 0:00	ADP 5/16/2024	ADP	ADP funds transfer payroll and fees	9306.33
6/13/2024 0:00	ADP6/13/2024	ADP	ADP - Debit payroll and payroll tax	10614.8
6/21/2024 0:00	ADP6/21/2024	ADP	ADP-Debit- payroll fees	135.25
7/15/2024 0:00	ADP7/15/2024	ADP	ADP-Debit- payroll and taxes	11173.16
7/26/2024 0:00	ADP7/26/2024	ADP	ADP-Debit- payroll fees	129.25
8/15/2024 0:00	ADP8/15/2024	ADP	ADP Debit Payroll & Taxes	10421.34
8/23/2024 0:00	ADP8/23/2024	ADP	ADP Debit Fees	129.25
9/16/2024 0:00	ADP9/16/2024	ADP	ADPPayroll & Taxes	11946.85
9/27/2024 0:00	ADP9/27/2024	ADP	ADP Payroll Processing fee	156.25
10/11/2024 0:00	ADP10/11/2024	ADP	ADP Payroll & Taxes	9894.39
10/18/2024 0:00	ADP10/11/2024	ADP	ADP Payroll Processing Fees	137
11/14/2024 0:00	ADP11/14/2024	ADP	ADP Payroll Wages & Taxes	11787.68
11/22/2024 0:00	ADP11/22/2024	ADP	ADP Processing Fees	180.8
12/12/2024 0:00	ADP12/12/2024	ADP	ADP wage & tax	11102.01
12/20/2024 0:00	ADP12/20/2024	ADP	ADP processing fee	164.9
1/16/2025 0:00	ADP 01162025	ADP	ADP-Wages & Tax	9427.58
1/17/2025 0:00	ADP01172025	ADP	Payroll & Taxes	17093.92
1/24/2025 0:00	ADP01242025	ADP	Processing Fees	218.2

As on 12/31/2024

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Total Balance
General Fund	176,129.87	288,872.44	5,566.00	120,470.89	434,727.93	11,132.03	36,497.25	108,681.99	257,566.08	366,248.07
Road and Bridge	0.00	1.83	7,000.00	34,497.25	0.00	34,499.08	7,000.00	0.00	27,499.08	27,499.08
Greenwood Capital Equipment Fund	0.00	2.55	0.00	830.66	0.00	833.21	0.00	0.00	921.53	921.53
Fire Dept Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Broadband Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building / Capitol Equipment Fund	0.00	4,962.58	63,282.23	0.00	0.00	5,605.82	62,638.99	0.00	64,741.91	64,741.91
Isle of Pines Bridge Main	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Greenwood Trail Fund	0.00	1,094.19	529.89	2,000.00	0.00	3,624.08	0.00	0.00	23,579.68	23,579.68
Community Enhancement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Broadband Fund	0.00	4,012.82	101,667.56	0.00	0.00	54,017.82	51,662.56	0.00	51,357.58	51,357.58
Total :	176,129.87	298,946.41	178,045.68	157,798.80	434,727.93	109,712.04	157,798.80	108,681.99	425,665.86	534,347.85

SCHEDULE 2

12/31/2024

100: General Fund

Receipts:

Intergovernmental Revenues (IGR)

Federal Payments in Lieu of Taxes	6,891.79	
DNR MN PILT	3,509.40	
DNR Forestry	800.00	
Fire Dept Grants	4,663.03	
American Rescue Plan-Covid19	3,000.00	
Taconite Production Tax	55,265.00	
Town Aid	15,906.00	
St. Louis County tax apportionment - Levy	150,343.52	
County Grants and Aids for Highways	4,657.01	
St Louis Cty Beer Lic. Appmt.	57.50	
Total		<u>245,093.25</u>

Charges for Services

City/Town Hall Rent	2,820.00	
Fire Number Sign Sales	1,125.00	
Community Donations Received	15,260.00	
St. Louis Cty Fire Protection	11,000.00	
Total		<u>30,205.00</u>

Miscellaneous

Interest Earning	7,364.74	
Misc Fees & Charges	47.00	
Contributions and Donations from Private Sources	305.00	
Refunds of Expenses	3,973.54	
ADP refund of uncashed checks	1,878.91	
Total		<u>13,569.19</u>

Total Receipts**288,867.44**

Other Financing Sources:

Transfers from other Funds	120,470.89
Special Items	5.00
Sale of Investments	5,566.00

Disbursements:

General Government

General Government- Current	243,285.41	
Elections- Current	2,055.61	
General Government Buildings and Plant- Current	13,082.44	
Total		<u>258,423.46</u>

Public Safety

Fire Protection- Current	26,131.73
Fire Administration- Current	181.81
Fire Training- Current	2,057.40
Fire Repair Services- Current	3,634.44

SCHEDULE 2

12/31/2024

100: General Fund (Continued)

Disbursements: (Continued)

Public Safety (Continued)

Medical Services- Current	195.00	
EMS Supplies- Current	2,681.85	
Ambulance Fund/Tower City- Current	26,025.00	
Total		<u>60,907.23</u>

Public Works

Marine & Recreation Vehicles- Current	8,597.24	
Total		<u>8,597.24</u>

Total Disbursements**327,927.93**

Other Financing Uses:

Purchase of Investments	11,132.03
Transfers to other Funds	36,497.25

SCHEDULE 2

12/31/2024

201: Road and Bridge

Receipts:

Miscellaneous

Interest Earning

1.83

Total

1.83

Total Receipts

1.83

Other Financing Sources:

Transfers from other Funds

34,497.25

Sale of Investments

7,000.00

Disbursements:

Total Disbursements

0.00

Other Financing Uses:

Purchase of Investments

34,499.08

Transfers to other Funds

7,000.00

SCHEDULE 2

12/31/2024

222: Greenwood Capital Equipment Fund

Receipts:

Miscellaneous

Interest Earning

2.55

Total

2.55

Total Receipts

2.55

Other Financing Sources:

Transfers from other Funds

830.66

Disbursements:

Total Disbursements

0.00

Other Financing Uses:

Purchase of Investments

833.21

SCHEDULE 2

12/31/2024

224: Broadband Fund

Receipts:

Miscellaneous

Interest Earning

4,012.82

Total

4,012.82

Total Receipts

4,012.82

Other Financing Sources:

Sale of Investments

101,667.56

Disbursements:

Total Disbursements

0.00

Other Financing Uses:


Purchase of Investments

54,017.82

Transfers to other Funds

51,662.56

SCHEDULE 2

 12/31/2024

225: Fire Dept Fund

Receipts:

Total Receipts

0.00

Other Financing Sources:

Disbursements:

Total Disbursements

0.00

Other Financing Uses:

SCHEDULE 2

12/31/2024

228: Building / Capitol Equipment Fund

Receipts:

Miscellaneous

Interest Earning

4,962.58

Total

4,962.58

Total Receipts

4,962.58

Other Financing Sources:

Sale of Investments

63,282.23

Disbursements:

Total Disbursements

0.00

Other Financing Uses:

Purchase of Investments

5,605.82

Transfers to other Funds

62,638.99

SCHEDULE 2

12/31/2024

229: Isle of Pines Bridge Main

Receipts:

Total Receipts

0.00

Other Financing Sources:

Disbursements:

Total Disbursements

0.00

Other Financing Uses:

SCHEDULE 2

A 12/31/2024

230: Greenwood Trail Fund

Receipts:

Miscellaneous

Interest Earning

1,094.19

Total

1,094.19

Total Receipts

1,094.19

Other Financing Sources:

Transfers from other Funds

2,000.00

Sale of Investments

529.89

Disbursements:

Total Disbursements

0.00

Other Financing Uses:

Purchase of Investments

3,624.08

SCHEDULE 2

12/31/2024

231: Community Enhancement

Receipts:

Total Receipts

0.00

Other Financing Sources:

Disbursements:

Total Disbursements

0.00

Other Financing Uses:

SCHEDULE 2

12/31/2024

406: Broadband

Receipts:

Total Receipts

0.00

Other Financing Sources:

Disbursements:

Total Disbursements

0.00

Other Financing Uses:

SCHEDULE 2

12/31/2024

420: Broadband Account

Receipts:

Total Receipts

0.00

Other Financing Sources:

Disbursements:

Total Disbursements

0.00

Other Financing Uses: