

**EUREKA TOWNSHIP**  
*Dakota County, State of Minnesota*

**SPECIAL BOARD OF AUDIT MEETING**  
**February 14, 2022 – 6:30 P.M.**

**Call to Order**

The Eureka Township Special Board of Audit meeting was called to order at 6:30 p.m. by Chair Donovan Palmquist and the Pledge of Allegiance was given.

Members Present: Donovan Palmquist, Ralph Fredlund, Lu Barfknecht, Nancy Sauber and Kathleen Kauffman.

Others Present: Rane Solis

Vice Chair Fredlund, as the Treasurer/Finances Liaison, was assigned to review and audit the 2021 receipts and disbursements and report his findings for the Board of Audit. The basis for the review were the CTAS reports “Receipts Ledger” and “Disbursements Ledger”.

**Review of 2021 Receipts**

Vice Chair Fredlund selected representative samples at random as follows:

Receipt Date	Remitter/Purpose	Receipt #	Amount
1/25/2021	Kevin Sullivan/Pole Shed Permit	923517	\$ 620.29
1/25/2021	Dakota County/ Final 2020 Tax Settlement	923586	\$ 21,442.14
2/1/2021	Mount Olivet/PILT 2nd half 2020	923547	\$ 1,700.00
3/1/2021	Travis Mast/ Roofing Permit Fee	923566	\$ 101.00
3/1/2021	SDT Solutions/ROW Permit	923577	\$ 200.00
3/9/2021	Dakota County/ Town Road Allotment	923574	\$ 24,118.35
6/9/2021	Millersburg Const./Roofing & Siding Permits	138003	\$ 202.00
6/30/2021	Castle Rock Bank/ Interest on Savings	138018	\$ 1,177.33
7/14/2021	LS West LLC/ Roofing Permit	138012	\$ 101.00
7/14/2021	Dakota County/First half property taxes	138023	\$418,615.79
7/29/2021	Legacy Restorations/Roofing permit	138030	\$ 101.00
8/15/2021	New Life Contracting/Roofing permit	138038	\$ 109.00
9/27/2021	Michael Conboy/ Septic permit	138052	\$ 281.50
9/27/2021	All Energy Solar Inc./ Solar permit	138058	\$ 230.21
10/26/2021	Bonfe Plumbing & Htg./Mechanical permit	138067	\$ 101.00
10/26/2021	Kevin Felts/ Roofing permit	138076	\$ 101.00
11/23/2021	Alta Htg. & Plmbg./Permit	138085	\$ 46.00
11/30/2021	Dakota County/DNR PILT 2021	138093	\$ 639.70
11/20/2021	Dakota County/DNR PILT 2020	138094	\$ 650.90
12/16/2021	Rahn Home Services/Furnace A/C permit	138098	\$ 91.00

Source documents were compared to the entries in the receipt book and in CTAS. All voided receipts were also verified. No issues were found in the accuracy or completeness of these samples.

## Review of 2021 Claims/Disbursements

Vice Chair Fredlund selected representative samples as follows:

Payment Date	Vendor	Check #	Amount
1/25/2021	Plunkett's Pest Control	9656	\$ 476.63
1/25/2021	Frontier Communications	9662	\$ 149.63
1/25/2021	Inspectron	9666	\$ 718.31
2/4/2021	Marketing Clarity	9684	\$ 123.75
2/4/2021	Dale Kuchinka	9687	\$ 14,951.25
2/4/2021	Otte Excavating	9688	\$ 7,052.70
2/4/2021	Dakota County Financial Services	9693	\$ 665.66
2/22/2021	TKDA	9708	\$ 1,300.70
2/22/2021	ALF Ambulance	9713	\$ 500.00
3/17/2021	Kelly & Lemmons PA	9730	\$ 2,696.50
3/17/2021	T & C Commercial Cleaning	9738	\$ 130.00
3/22/2021	Inspectron	9767	\$ 841.40
3/22/2021	Anderson Rock & Lime	9768	\$ 1,307.81
4/13/2021	Otte Excavating	9787	\$ 6,390.75
4/13/2021	DSI/LSI	9791	\$ 92.47
4/13/2021	Dakota Electric Assn	9793	\$ 174.24
4/13/2021	Custom Office Products	9801	\$ 291.08
4/26/2021	Metro Alarm & Lock	9810	\$ 1,732.80
4/26/2021	North Cannon WMO	9813	\$ 2,366.76
5/10/2021	Terpstra Snow Plowing	9824	\$ 1,325.00
5/10/2021	Ottomatic Lawn Care	9834	\$ 800.00
5/25/2021	M & R Sign	9841	\$ 695.56
6/14/2021	Otte Excavating	9853	\$ 8,020.00
6/14/2021	City of Farmington	9856	\$ 9,444.20
6/28/2021	Envirotech	9870	\$ 3,979.35
6/28/2021	Beacon Lighting Services	9877	\$ 250.00
7/20/2021	Otte Excavating	10004	\$ 12,575.50
7/20/2021	Victor Lundeen Co.	10012	\$ 99.12
7/26/2021	Grossman Companies	10026	\$ 7,331.25
7/26/2021	Envirotech	10027	\$ 7,830.25
7/26/2021	Central Farm Services	10036	\$ 1,394.10
8/9/2021	Inspectron	10047	\$ 3,143.91
8/9/2021	Dakota Electric Assn	10055	\$ 131.66
8/23/2021	VISA	10064	\$ 32.96
8/23/2021	Lawrence Tree & Stump	10072	\$ 2,800.00
9/23/2021	Assured Security	10081	\$ 122.00
9/23/2021	DSI/LSI	10089	\$ 97.27
9/27/2021	Gopher State Sealcoat, Inc.	10104	\$ 4,900.00
10/12/2021	Castle Rock Materials	10128	\$ 3,868.52
10/12/2021	Mark Henry	10139	\$ 224.56
10/26/2021	Randy Wood	10148	\$ 234.80
11/8/2021	Grossman Companies	10156	\$ 6,440.00
11/8/2021	Metro Alarm & Lock	10165	\$ 96.41
11/18/2021	Quadient Finance USA Inc.	10180	\$ 41.16

12/13/2021	Kelly & Lemmons PA	10186	\$ 2,133.00
12/13/2021	Grossman Companies	10187	\$ 12,615.50
12/13/2021	Driessen Water Inc.	10195	\$ 37.44
12/28/2021	City of Farmington	10222	\$ 9,444.20

Claims and invoices were reviewed and compared to the Disbursements Ledger. All voided checks were also reviewed and verified. Supervisor Fredlund noted issues with two transactions that were paid by the interim Treasurer during Clerk/Treasurer Solis' absence:

- Frontier Communications: an invoice was paid on January 25, 2021, where a balance forward was paid in addition to the current charges. The duplicate payment was credited in March of 2021, but the invoice was not retained for our records.
- TKDA: a payment was issued for the Eureka Estates project but no invoice was attached to the claim. Clerk/Treasurer Solis was able to locate the invoice in an email and attach a copy for our records.

### Approve the findings of the Board of Audit

All financial reports were found to be in good order by the Eureka Township Board.

Fund	Beginning Balance	Total Receipts	Sale of Investments	Transfers In	Total Disbursed	Purchase of Investments	Transfers Out	Ending Balance	Outstanding Checks	Bank Balance
General Fund	\$ 177,622.35	\$ 385,015.15	\$ 42,971.83	\$ -	\$ 205,514.42	\$ 593.46	\$ 123,200.00	\$ 276,301.45	\$ 6,514.04	\$ 282,815.49
Road & Bridge	\$ 259,918.25	\$ 428,457.89	\$ 27,050.52	\$ -	\$ 320,532.95	\$ 440.62	\$ 61,200.00	\$ 333,253.09	\$ -	\$ 333,253.09
Permit Escrow - Gen Fund	\$ 7,500.00	\$ 5,500.00		\$ -	\$ 7,500.00		\$ -	\$ 5,500.00	\$ -	\$ 5,500.00
Permit Escrow - R & B	\$ 2,500.00	\$ 2,500.00		\$ -	\$ -		\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
Covid - ARPA	\$ -	\$ 77,987.15			\$ 639.45			\$ 77,347.70		\$ 77,347.70
Fire & Rescue	\$ 18,813.61	\$ -		\$ 82,400.00	\$ 90,905.93		\$ -	\$ 10,307.68	\$ 9,444.20	\$ 19,751.88
Kelly Aggregate Fund	\$ 3,240.74	\$ -		\$ -	\$ -		\$ -	\$ 3,240.74	\$ -	\$ 3,240.74
Professional Services Fund	\$ 304.60	\$ -		\$ 25,500.00	\$ 6,752.25		\$ -	\$ 19,052.35	\$ -	\$ 19,052.35
Storage Building Fund	\$ 5,000.00	\$ -		\$ 5,100.00	\$ -		\$ -	\$ 10,100.00	\$ -	\$ 10,100.00
Asphalt/Hard Surface Fund	\$ 185,407.30	\$ -		\$ 51,000.00	\$ -		\$ -	\$ 236,407.30	\$ -	\$ 236,407.30
Road & Bridge CIP Fund	\$ 10,500.00	\$ -		\$ 5,100.00	\$ -		\$ -	\$ 15,600.00	\$ -	\$ 15,600.00
Town Hall CIP Fund	\$ 12,226.06	\$ -		\$ 10,200.00	\$ 5,615.00		\$ -	\$ 16,811.06	\$ -	\$ 16,811.06
Emergency Road Fund	\$ 5,000.00	\$ -		\$ 5,100.00	\$ -		\$ -	\$ 10,100.00	\$ -	\$ 10,100.00
<b>Bank Total:</b>	<b>\$ 688,032.91</b>	<b>\$ 899,460.19</b>	<b>\$ 70,022.35</b>	<b>\$ 184,400.00</b>	<b>\$ 637,460.00</b>	<b>\$ 1,034.08</b>	<b>\$ 184,400.00</b>	<b>\$ 1,019,021.37</b>	<b>\$ 15,958.24</b>	<b>\$1,034,979.61</b>

Fund	Beginning Balance	Ending Balance
Petty Cash	\$ 100.00	\$ 100.00
<b>Beginning Account Balance</b>	<b>\$ 688,132.91</b>	<b>Ending Account Balances: \$ 1,019,121.37</b>

*Motion:* Vice Chair Fredlund moved to approve the findings of the 2022 Board of Audit for 2021 receipts and disbursements. Supervisor Kauffman seconded. Roll call vote: Donovan Palmquist – Aye; Lu Barfknecht – Aye; Kathleen Kauffman – Aye; Nancy Sauber – Aye; Ralph Fredlund – Aye. *Motion carried 5-0.*

### Review projected revenues and expenditures for 2023

Clerk/Treasurer Solis presented a list of anticipated expenses for 2023, noting that an increase in the budget would be necessary. The Board discussed drafting a budget with an 8% increase to coincide with the inflation rate.

### Adjournment

*Motion:* Supervisor Sauber moved to adjourn the meeting. Supervisor Barfknecht seconded. *Motion carried 5-0.*

Meeting adjourned at 6:56 p.m.

Respectfully submitted,

\_\_\_\_\_  
Ranee Solis, Town Clerk

Minutes Officially Approved By: \_\_\_\_\_ on: \_\_\_\_\_  
Town Chair Date