

**May Township**  
**Cass County Minnesota**  
**January 1 – December 31 2020**  
**Annual Audit Report**

<b>CTAS Accounting Software</b>
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Beginning Balance		\$91,364.10
Total Receipts all Funds*	\$258,529.34	
Total Receipts Loan for Building	<u>\$220,000.00</u>	
<b>Total all receipts 2020</b>		<b>\$478,529.34</b>
Total Disbursements all Funds	\$200,962.44	
Total Disbursements for Building	\$109,370.91	
<b>Total all disbursements 2020</b>		<b>\$(310,333.35)</b>
CTAS Ending Cash Balance all Funds	\$148,930.98	
CTAS Ending Cash Balance Building	\$110,629.09	

<b>CTAS Ending Cash Balance 2020</b>	<b>\$259,560.09</b>
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<b>Pine River State Bank (PRSB)</b>
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Cash Balance Checking		\$101,244.29
Cash Balance Savings	\$110,629.09 Building Project <u>\$ 99,127.01 General Fund</u>	\$209,756.10
Cash Balance Grader Savings		<u>\$ 36,005.37</u>
Cash Balance All Account December 2020		\$347,005.76
Less outstanding checks		\$( 87,445.66)

<b>Total Cash on hand December 2020 PRSB</b>	<b>\$259,560.09</b>
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\*All funds=General, Road & Bridge, Other Federal, Investments, Fire, Cemetery

**City/Town Financial  
Reporting Form**

**Cash Basis Of Accounting**

**May Township - Clerk**

**Year Ending 12/31/2020**

# SECTION I : REVENUES

**TAXES**

1	Property Taxes (include Tax Forfeited Property)	\$26,573.11
2	Tax Increments (TIF)	\$188,965.09
3	Franchise Taxes - (fee from private sector only) e.g. Cable TV	\$0.00
4	Local Sales Taxes	\$0.00
5	Hotel/Motel Taxes	\$0.00
6	Gambling Tax	\$0.00
7	Gravel Tax	\$0.00
8	Wheelage Tax	\$0.00
10	Special Assessments (include delinquent charges)	\$0.00
11	LICENSES AND PERMITS	\$450.00

**INTERGOVERNMENTAL REVENUES**

12	FEDERAL-Community Development Block Grants (CDBG, including Entitlements CFDA #14.218 and 14.228)	\$0.00
14	-Transportation	\$0.00
16	-Emergency Management Aid	\$0.00
17	-Other Federal Grants	\$22,075.00
18	STATE-Local Government Aid (LGA)	\$0.00
20	-Agricultural Market Value Credit	\$5,882.14
21	-Taconite Homestead Credit	\$0.00
22	-Taconite Aids	\$0.00
23	-PERA Aid	\$0.00
24	-Transportation/Highway User Tax/Gasoline Tax/Road Allotment	\$0.00
25	-Disparity Reduction Aid (DRA)	\$0.00
26	-Police and Fire Aid	\$0.00
27	-Town Aid	\$2,958.00
30	-Other State Grants and Aids (payments in lieu of taxes)	\$9,370.79
31	COUNTY-Highways	\$0.00
32	-Other County Grants	\$0.00
33	LOCAL UNITS-IRRRB Grants	\$0.00
34	-Other Local Unit Grants	\$0.00
35	TOTAL INTERGOVERNMENTAL REVENUES (add lines 12 - 34)	\$40,285.93

**CHARGES FOR SERVICES**

36	General Government (include auto registration, filing fees, city hall rent)	\$0.00
37	Police and Fire Contracts	\$0.00
38	Other Public Safety (include ambulance)	\$0.00
39	Streets and Highways	\$100.00
40	Garbage, Recycling and Other Refuse (enterprise fund accounting preferred)	\$0.00
41	Libraries	\$0.00
42	Parks and Recreation (include hall rent, community center, park dedication fees)	\$0.00

43	Airports (include hangar rent)	43	\$0.00
44	Transit	44	\$0.00
45	Cemetery (include plot sales)	45	\$0.00
46	Other Service Charges (include SAC, rents)	46	\$0.00
47	TOTAL CHARGES FOR SERVICES (add lines 36 through 46)	47	\$100.00
48	FINES AND FORFEITS (35000)	48	\$0.00
49	ADMINISTRATIVE FINES (per MS 169999 total collected, not net) (35000)	49	\$0.00

**MISCELLANEOUS REVENUES**

50	Investment Earnings (checking, savings, interest and investments)	50	\$230.31
51	All Other Revenue	51	\$1,924.90
52	TOTAL REVENUES (should equal total on financial statement)	52	\$258,529.34

**OTHER FINANCING SOURCES**

53	Investments Sold or matured (CDs, savings withdrawals, etc)	53	\$0.00
54	Borrowing-Bonds Issued (net proceeds) (Include bond premiums and discounts)	54	\$0.00
55	-Other Long-Term Debt (Include capital leases)	55	\$220,000.00
56	-Short-Term Debt	56	\$0.00
57	Other Financing Sources (Include Interfund Debt, Sales of Fixed Assets)	57	\$0.00
58	Transfers from Enterprise Funds and Internal Service Funds	58	\$0.00
59	Transfers from Governmental Funds	59	\$0.00
60	TOTAL REVENUES AND OTHER FINANCING SOURCES	60	\$478,529.34

## SECTION II: EXPENDITURES

### GENERAL GOVERNMENT

1	Governing Board	\$11,099.01
2	Administration and Finance (clerk/treasurer, deputy clerk, etc.)	\$17,251.18
3	Other General Government (elections, assessing, audit, legal, etc.)	\$35,621.76
4	General Government - Capital Outlay	\$110,495.91

### PUBLIC SAFETY

5	Police/Sheriff-Current Expenditures (include police relief, forfeiture fund)	\$0.00
6	-Capital Outlay	\$0.00
7	Corrections-Current Expenditures	\$0.00
8	-Capital Outlay	\$0.00
9	Ambulance-Current Expenditures (include rescue squad, 1st responders)	\$0.00
10	-Capital Outlay	\$0.00
11	Fire-Current Expenditures (include fire relief)	\$26,796.19
12	-Capital Outlay	\$0.00
13	Other Protection-Current Expenditures (include building inspection, flood control)	\$0.00
14	-Capital Outlay	\$0.00

### STREETS AND HIGHWAYS (Roads and Bridges)

16	Street Maintenance and Storm Sewers (include street cleaning)	\$80,056.40
17	Snow and Ice Removal	\$0.00
19	Street Lighting	\$0.00
20	Street Construction - Capital Outlay (include bridges, sidewalks and storm sewers)	\$0.00
21	Street - Other Capital Outlay (buildings and equipment)	\$0.00

### SANITATION (EXCLUDE SEWER)

22	Garbage and Other Refuse Collection and Disposal (enterprise fund accounting preferred)	\$0.00
23	Other Sanitation - Current Expenditures (weed & pest control, recycling)	\$4,196.00
24	Sanitation - Capital Outlay	\$0.00

### HEALTH AND WELFARE

25	Current Expenditures	\$858.08
26	Capital Outlay	\$0.00

### CULTURE AND RECREATION

33	Libraries - Current Expenditures	\$0.00
34	-Capital Outlay	\$0.00
35	Parks and Recreation (include community center/hall, Cable TV)	\$2,000.00
36	-Capital Outlay	\$0.00

### HOUSING AND ECONOMIC DEVELOPMENT

37	Housing and Urban Redevelopment - Current Expenditures	\$0.00
38	-Capital Outlay	\$0.00

39 Economic Development - Current Expenditures (include business loans)	39	\$0.00
40 -Capital Outlay	40	\$0.00

**CONSERVATION OF NATURAL RESOURCES**

41 Current Expenditures	41	\$0.00
42 Capital Outlay	42	\$0.00

**MISCELLANEOUS EXPENDITURES**

43 Airports - Current Expenditures	43	\$0.00
44 -Capital Outlay	44	\$0.00
45 Transit - Current Expenditures	45	\$0.00
46 -Capital Outlay	46	\$0.00
47 Cemetery - Current Expenditures	47	\$5,538.00
48 -Capital Outlay	48	\$0.00
49 All Other - Current Expenditures	49	\$0.00
50 All Other - Capital Outlay (ONLY items not classified elsewhere)	50	\$0.00
52 TOTAL CURRENT EXPENDITURES	52	\$183,416.62
53 TOTAL CAPITAL OUTLAY	53	\$110,495.91

**DEBT SERVICE**

54 Principal Payments on Bonds	54	\$0.00
55 Principal Payments on Other Long-term Debt and Short-term Debt	55	\$15,785.88
56 Interest and Fiscal Charges (Bond Issuance Costs)	56	\$634.94
57 TOTAL EXPENDITURES (should equal total on financial statement)	57	\$310,333.35

**OTHER FINANCING USES**

58 Investments - Purchased (CDs., savings deposits, etc.)	58	\$0.00
59 Principal Payments - Refunded Bond (payment to escrow agent)	59	\$0.00
60 Other Financing Uses (Include Interfund Debt)	60	\$0.00
61 Transfers to Enterprise and Internal Service Funds	61	\$0.00
62 Transfers to Governmental Funds	62	\$0.00
63 TOTAL EXPENDITURES AND OTHER FINANCING USES	63	\$310,333.35

## SECTION III: ENTERPRISE FUNDS

Include operations of all enterprise funds and related component units. Only 600 Fund Numbers


## SECTION IV: DEBT STATEMENT- ALL FUNDS

TYPE OF BONDS	BEGINNING OF THE YEAR (a)	ISSUED DURING THE YEAR (b)	PAID DURING THE YEAR (c)	END OF YEAR
1 General Obligation	\$0.00	\$0.00	\$0.00	\$0.00
2 Tax Increment Bonds	\$0.00	\$0.00	\$0.00	\$0.00
3 Revenue Tax Increment				
4 Special Assessment Bonds	\$0.00	\$0.00	\$0.00	\$0.00
5 General Obligation Revenue Bonds	\$0.00	\$0.00	\$0.00	\$0.00
6 Revenue Bonds	\$0.00	\$0.00	\$0.00	\$0.00
7 Other (MSAH, etc.)				
<b>8 TOTAL BONDED DEBT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
9 Refunding Bonds (Included in debt statements - lines 1-7)				
<b>OTHER LONG TERM DEBT</b>				
10 Installment Purchase Contracts				
11 Certificates of Indebtedness				
12 Notes (PFA)				
13 Other Long-Term Debt	\$0.00	\$220,000.00	\$0.00	\$220,000.00
14 TOTAL OTHER LONG-TERM DEBT	\$0.00	\$220,000.00	\$0.00	\$220,000.00
15 Short Term Debt	\$15,785.88	\$0.00	\$15,785.88	\$0.00



**SECTION V: CASH AND INVESTMENTS - ALL FUNDS**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total All Funds</b>
1. Clerk's Cash Balance - End of Year (exclude investments)	\$74,306.21	\$74,624.77	\$259,560.07
3. Investments (Savings, CDs, etc.)	\$0.00	\$0.00	\$0.00
4. Total Cash and Investments	\$74,306.21	\$74,624.77	\$259,560.07

# REPORT OF OUTSTANDING INDEBTEDNESS

At December 31, 2020

To: County Auditor Cass County, Minnesota

From: May Township  
Reporting Governmental Unit

Bonded Indebtedness - All Bonds	Column 1 Amount *	Column 2 [1] Amount Used For Transportation
1 Bonds Outstanding January 1, _____	<u>220,000.00</u>	<u>\$</u>
2 Issued During _____	<u>2020</u>	<u> </u>
3 Paid During _____	<u>\$</u>	<u> </u>
4 Bonds Outstanding December 31, _____	<u>220,000.00</u>	<u> </u>
5 Interest Paid On Bonds (Transportation Only).....		<u> </u>

Type of Bonds	Amount	Amount Used For Transportation
6 General Obligation.....	_____	
7 General Obligation Tax Increment.....	_____	
8 General Obligation Special Assessment.....	_____	
9 General Obligation Revenue.....	_____	
10 Revenue.....	_____	
11 Other (Identify)..... <u>Maintenance/Shop Bldg</u>	<u>\$ 220,000.00</u>	
12 Total Bonds Outstanding **.....	_____	
13 Refunding***.....	_____	
14 State Aid or Tax Anticipation Certificates.....	_____	
15 Other Long-term Indebtedness.....	_____	
16 Other Short-term Indebtedness.....	_____	
17 Interest Paid On Long-term Debt (Transportation Only).....	_____	

Debt Service Funds			
	Title	Type	Fund Balance
18			_____
19			_____
20			_____
21			_____
22			_____
23	Escrow Account Balance		_____

I do hereby certify that this statement is correct

Bianca Wypfel  
Principal Accounting Officer

(218) 820 6430  
Phone Number

1/6/2021  
Date

Note: \* Include all bonded debt except refunded bonds.

\*\* This amount should agree with line 4

\*\*\* Refunding bonds are also included in Bonded Indebtedness and Type of Bonds

[1] For Questions on Column 2, please call Mike Kilanowski, MN Dept. of Transportation at (651) 366-4870 or email him at Michael.Kilanowski@state.mn.us

Minn. Stat. Section 471.70 requires that this form be completed and filed with the  
County Auditor on or before February first of each year.

Amount Used For Transportation Required by FHWA Form-536